

ASKM120000242004



IN THE COURT OF SPECIAL JUDGE, CBI, ASSAM

ADDL COURT NO. 3

Present : **Shri Aminur Rahman**, LLM, AJS, Special Judge, CBI

Date of Judgement: 29/10/2024

CBI –Vs- D. Purkayastha & Ors

(Special Case No. 12/2004)

Details of FIR/Crime and Police Station

COMPLAINANT:

Central Bureau of Investigation

REPRESENTED BY

Shri Swayamjeet Sharma, Ld. PP, CBI

ACCUSED

1. Dr. D. Purkayastha (A-4)
2. Dr. Mobir Rahman (A-7)
3. Dr. Jadav Gogoi (A-8)
4. Shri Birendra Natha Chakrabarty (A-9)
5. Shri Dandhi Sonowal (A-12)
6. Shri Dimbeswar Laskar (A-14)
7. Shri Tutu Chetri (A-15)
8. Shri H. Vaiphai (A-16)
9. Shri Jayanta Sarma (A-18)

	<ol style="list-style-type: none">10. Shri Anand Kro (A-19)11. Shri Tarun Kr. Das (A-21)12. Shri Pranab Saikia (A-29)
REPRESENTED BY	<ol style="list-style-type: none">1. Shri Mrinal Kanti Mazumdar2. A.H Mullah3. Sona Uddin Ahmed3. Shri Debajyoti Talukdar4. Smt. Banjyotsna Goswami5. Mrs. SE. Ahmed6. Ziarul Kamar (Ld. Sr Counsel)7. Shri K.C Nath8. Shri B.M Choudhury (Ld. Sr. Counsel)9. Smt. Maman Saikia10. Shri P.S Deka (Ld. Sr. Counsel)11. Miss A. Chakrabarty12. Shri Kulen Ch. Nath

Date of Offence	1991-1992
Date of FIR	17-05-1994
Date of Charge Sheet	19-05-1997
Date of Framing of Charges	19-03-1999
Date of commencement of evidence	27-05-1999
Date on which judgement is reserved	12.08.2024, 13.08.2024, 14.08.2024, 16.08.2024, 17.08.2024, 19.08.2024, 20.08.2024, 21.08.2024, 22.08.2024, 28.08.2024, 30.08.2024, 31.08.2024, 02.09.2024, 05.09.2024, 06.09.2024, 07.09.2024, 09.09.2024, 10.09.2024, 11.09.2024 30.09.2024, 08.10.2024 (including the dates of hearing arguments)
Date of Judgment	29.10.2024
Date of the Sentencing Order	29.10.2024

Accused Details:

Rank of the Accused	Name of the Accused	Date of Arrest	Date Release on Bail	Offences charged with	Whether Acquitted or Convicted	Sentence Imposed	Period of Detention Undergone during Trial for purpose of Sec 428 CrPC.
A-4	Dr. D. Purkayastha	Not Arrested	12.06.97	120B/420/467/468/471 of IPC & 13(2) r/w 13(1) (d) of PC Act.	Acquitted	As per judgment	
A-7	Dr. Mobir Rahman	-do-	19.04.97	-do-	Convicted	-do-	
A-8	Dr. Jadav Gogoi	-do-	12.06.97	-do-	Acquitted	-do-	

A-9	Shri Birendra Natha Chakrabarty	-do-	19.07.97	-do-	Convicted	-do-	
A-12	Shri Dandi Sonowal	-do-	12.06.97	-do-	Acquitted	-do-	
A-14	Shri Dimbeswar Laskar	-do-	12.06.97	-do-	- do-	-do-	
A-15	Shri Tutu Chetri	-do-	12.06.97	-do-	- do-	-do-	
A-16	Shri H. Vaiphai	-do-	19.06.97	-do-	- do-	-do-	
A-18	Shri Jayanta Sharma	-do-	10.07.97	120B/ 420/467/468/4 71 of IPC	Convicted	-do-	
A-19	Shri Anand Kro	-do-	25.06.97	120B/ 420/467/468/4 71 of IPC & 13(2) r/w 13(1) (d) of PC Act.	Acquitted	-do-	
A-21	Shri Tarun Kr. Das	-do-	17.06.97	-do-	Convicted	-do-	
A-29	Shri Pranab Saikia	-do-	30.08.97	120B/ 420/467/468/4 71 of IPC	- do-	-do-	

JUDGMENT

1. This case arose out of **Ext.475 FIR** dated 17.05.1994 lodged by KC Kanangu (PW-65), the then SP, CBI, New Delhi. Initially, Sri K Saikia, IPS, Superintendent of Police (Vigilance and Anticorruption), Assam, Guwahati had registered the case vide No.4/93 (FIR) on 23.07.93 in the police station, ACB, Assam against accused persons viz. Dr. Tankeswar Buragohain [Addl. Director AH & Vety. Dept. (Hills)]; U. Rhangkhal (FAO); Hafiz Ali (Superintendent); B K Chakraborty (LDA); Dandi Sonowal (Treasury Officer) **u/s 409/468/420/120-B IPC and Section 13(2) r/w 13(1)(d) of the PC Act** on the written report of the complainant Sri RK Khanikar, SP (Law), Vigilance and Anticorruption Assam.

2. After registration of the said FIR dtd. 27.03.93, the case was entrusted for investigation to Sri PK Dev Kanagu, Inspector by the SP/ACB, Assam, Guwahati. Subsequently, the Govt. of Assam considering the enormity of the offences and for installing public confidence in the inquiry decided to entrust the case to CBI for thorough investigation.

3. The central Govt. with the consent of the State Govt. of Assam, Political (A) Deptt.; Dispur and in exercise of powers conferred by sub-section (i) of

Section (5) of DSPE Act, 1946 extended the powers and jurisdiction of the members of the daily special police establishment to the whole of the state for investigation of the offences etc. in relation to this case vide notification 228/51/93-AVD/II dt. 12.5.94. As the facts mentioned in the complaint disclosed commission of offences **u/s 120B/420/468 IPC and Section 13(2) r/w 13(1)(d) of PC Act**, so the case was registered and entrusted to Sri RN Azad for carrying through investigation.

4. Succinctly stated, the prosecution case is as follows;

As per the allegation in the FIR, Dr. T Buragohain, the Addl. Director, AH & Vety. Deptt. (Hills), Haflong was entrusted by the Govt. vide letter No.V 67/75/74 dtd. 11.01.79 under schedule II under delegation of Financial Power Rules – 1960 as Head of Dept. for implementation of development of Hill Areas of Assam and authorized him to purchase instruments, appliances, machines, tools, plans and other storage in India including live stock in food when purchase is made through central store dept. or through a duly constituted purchase board. Taking the advantage of this position, T. Buragohain hatched a criminal conspiracy with Sri U. Hrangkhal, F&AO; Hafiz Ali, Head Asstt.; B. Chakraborty, UDA, O/o Addl. Director AH&Vety. Dept. (Hills), Haflong and Dandi Sonowal, Treasury Officer,

Haflong and other private persons prepared/passed some fictitious bills amounting to Rs.1,91,72,508/- (One crore ninety one lacs seventy two thousand and five hundred eight) only and had drawn the amount from the Haflong treasury in excess during 1991-1992 by abusing their official position as public servant knowing fully well that there was no such justification for drawl of the amount in question and thereby they defrauded the Vety. Dept., Govt. of Assam.

5. As per charge-sheet, during investigation it was revealed that the Addl. Director AH & Vety. Dept. (Hills), Haflong was the Head of two Districts viz. NC Hills (Haflong) and Karbi Anglong (Diphu). He procured the veterinary items including fencing materials, MS tanks, Frozen semen, furniture, cattle bridge to the sub-offices functioning under his control. Material purchased by Addl. Director AH & Vety. Dept. (Hills), Haflong were entered into the concerned stock register of the Dept. and the same was issued to the concerned recipient by the storekeeper under the signature of store In-charge.

6. The above materials purchased by the Dept. was put in use or commissioned under direct control and supervision of the concerned JE/AE (Civil), functioning under Addl. Director. The allocation of the funds for the said two Districts was made separately by the State Govt. of Assam to Addl. Director, AH & Vety. Dept. (Hills), Haflong. As per the relevant rules, no material

can be purchased without the provision of fund made available by the State Govt. The Addl. Director before purchase of the material must ensure whether there is any provision in the plan/non-plan budget, and whether proper sanction of the competent authority is accorded to purchase the concerned items.

7. During the investigation, it was revealed that the delegation of financial power Rule 1960 Govt. of Assam shows that the power of the Director of Vety. Dept., Assam for purchase of the aforesaid articles, materials, instrument etc. was up to Rs.10,000/- on each case subject to the budgetary provision and provision of the Financial Rule governing the purchase of stores for the public service. The power so delegated upon the Director of AH & Vety. Dept. was extended to the Addl. Director vide notification No.671/75/34 dtd. 11.01.1979 by the Govt. of Assam, which reads as follows;

“ Governor of Assam is pleased to allow the Addl. Director of AH & Vety. Dept. to exercise the Financial Power of Head of Dept., as enumerated under schedule II of the delegation and Financial Power Rule, 1960 only in the matter of Admn. relating to hill areas as a very special case without raising his status to that of a Heads of department for quick implementation

of the development skill in the hill areas of Assam."

8. The Addl. Director and F&AO, in no case, can issue any sanction order for release of Govt. fund without proper sanction order received from Govt. of Assam. In plan expenditure, LOC is not required to be issued for those two Hilly Districts.

9. It is also alleged that (1) Dr. T. Buragohain, Ex-Addl. Director; (2) Dr. Arifur Rahman, the then I/C, CVS, (3) Sri U Hrangkhoh, the then Sr. F&AO, (4) Dr. D. Purkayastha, Ex. Dy. Director (HQ), (5) Dr. BN Deka, Ex.-Addl. Director, (6) Dr. DC Baruah, Ex.-DVO, Haflong, (7) Dr. M. Rahman, Manager D.B.F.-cum-demonstration unit Phuloni, (8) Dr. Jadav Gogoi, the then F.D.F. Lampajang, all officers of AH & Vety. Dept. (Hills), Haflong (9) Hafiz Ali (approver), Head Asstt. (10) BN Chakraborty, UDA, (11) Ebrahim Ali, Cashier, (12) K Khan, LDA, Storekeeper of AH & Vety. Dept. (Hills), Haflong (13) C. Baite (approver), LDA-cum-store keeper, (14) Sri D. Sonowal, Treasury Officer, Treasury Haflong, (15) JC Deb, Ex. Accountant, Treasury Haflong, (16) D. Laskar, Accountant, Treasury Haflong, (17) T. Chetry, Sr. Account Asstt., Haflong, (18) H. Vaiphei, the then Sr. Account, Haflong Treasury, (19) Bibeka Nanda Sarma, proprietor of M/s Assam Industries, Guwahati, (20) Sri Jayanta Sarma, S/o Sri Bibeka Nanda Sarma, (21) Sri Anando Kro, Proprietor of

K.A.H.M., Diphu, (22) Sri Manik Sarkar, S/o- Late Motilal Sarkar, R/o- Tinglijan, Dist.-Karbi Anglong, (23) Sri TK Das, proprietor of M/s Agro Industry of Guwahati, (24) Sri Jiten Gogoi, Prop., M/s Gee Gee Associate, Guwahati, (25) Sri Nripen Roy, (26) Bhola Rongpi, (27) Sri Victor Sangma, (28) Franklin Hanse, (29) Krishna Hanse, (30) Haren Roy, (31) Pranab Saikia (from Sl. No.19 to 29, all are private person/supplier) entered into criminal conspiracy amongst them with the intention to cheat Vety. Dept., Govt. of Assam and in furtherance to the said criminal conspiracy, they cheated the Govt. of Assam to the tune of Rs.1,74,86,872/- based on false and fictitious bills, challans, supply order etc. without receipt of any material from the private person/firms.

10. ASSAM INDUSTRIES (Amount Rs.43,49,974/-)

During the investigation, it was revealed that Dr. T. Buragohain issued supply orders to M/s Assam Industries, Guwahati for supply of medicine, instruments, appliances and semen etc. without quoting any rate of the item, when no fund was available for payment to the party with the department.

10. Accused B. Sharma proprietor of the farm and his son Sri J. Sharma submitted false bills/challans showing supply of the materials to the Addl. Director of Animal Husbandry and Vety. Department (Hills), Assam,

Haflong for payment even if no material was supplied by either of them. False stock certificates on the bills of firm were given by Sri Biate (approver) and Sri BC Deka, O. C. Mini ICDP, Umrangso which were counter signed by accused Dr. Arifur Rahman. False stock entries in the stock register were also made by Sri Biate under counter signature of Dr. Arifur Rahman. Accused Ebrahim Ali prepared the false RCC bills, which were passed by Dr. T. Buragohain. Thereafter the bills were sent to Treasury Officer, Haflong through treasury vouchers/RCC bills Nos.5 dtd. 03.04.91, 140 dtd. 20.09.91, 156 dtd. 03.10.91, 158 dtd. 04.10.91, 160 dtd. 07.10.91 and 186 dtd. 31.10.91 for pass and payment by SBI.

12. Accused D. Sonowal, GC Deb, T. Chetri, H. Vaiphei and D. Laskar dishonestly checked and passed the bills when even without quoting sanction order and date on face of the bills. Appropriation of RCC bills were given falsely by Ebrahim Ali. After the release of the bill amount by SBI, the cash was handed over to Ebrahim Ali, who made false entries in the cash book showing receipt and payment of amount to the party concerned. Although, the money receipt was given by the party showing payment of cash, but most of the time payment was made to party through bank draft which was issued by the bank against the application issued by Addl. Director, T. Buragohain. The payment of the draft did

not tally with the concerned money receipt. Thus, accused Bibakananda Sarma and his son J. Sarman in conspiracy with the above said officers cheated the Govt. of Assam causing wrongful loss to the tune of Rs. Rs.43,49,974/-.

13. KARBI ANGLONG HEAVY MATERIAL, DIPHU
(Amount– Rs.7,59,224/-)

Investigation disclosed that Sri A. Kro (A-19) dishonestly submitted four nos. of bills bearing no.14217 amounting to Rs.7,59,224/- without quoting the date on bill showing supply of fencing materials to the Director against order No.HVD/work/14/90-91/9792 dtd. 17.09.91, although, no material was supplied. The said bills of supplier were passed by Dr. T. Buragohain for payment and the RCC bill No.132 for Rs. Rs.7,59,224/- Dtd. 19.01.91 was prepared by Ebrahim Ali and after passing of the said bill, Dr. T. Buragohain dishonestly was sent to Treasury for pass and payment. No sanction order was written on the face of the bill and amount written against appropriation column was also false. The said bill was dishonestly processed by H. Vaiphei and was checked and passed by D. Laskar, Accountant and by D. Sonowal, Treasury Officer. The treasury officials passed the bills and sent to the bank for payment and accordingly the bank released the payment on 19.09.91.

14. Amount so received from the bank was shown as received and paid to the party by the cashier under the

signature of T. Buragohain. It was also further unearthed during the investigation that Sri Manik Sarkar to save his skin tried to dump some materials subsequently after receiving payment against the aforesaid bills in the office premises of Diphu, which was never taken into the stock by the dept. Dr. DC Barua dishonestly prepared false certificates/undertaking inserting date 14.09.91 showing materials in half quantity against bill nos. 11 to 18 although no material was received by him. In this manner, accused A. Kro in conspiracy with above aforesaid Vety. officers cheated the Govt. of Assam to the tune of Rs.7,59,224/- based on false vouchers.

15. M/S AGRO TRADE AND INDUSTRIES, GUWAHATI Rs.9,68,841/-

The investigation disclosed that Sri TK Das being the proprietor of the said firm submitted the false bills No.ATI/F/479/91-92 dtd. 25.10.91 showing supply of fencing materials (four items) for Rs.9,68,841/- signed by him to Addl. Director, AH & Vety. Deptt. (Hills), Haflong for payment despite knowing that he did not supply any materials against the bills. Accused Sri BN Chakraborty, UDA of the said office without receiving the materials issued stock certificates on the bills without any counter signature of the officer. The RCC bills were dishonestly prepared by Sri Ibrahim Ali, Cashier and Dr. T. Buragohain passed the bill for

payment without any fund and forwarded the bills to the treasury for payment even without issuing any sanction letter. Sri BN Chakraborty also made false entries in the stock book no. 6 at different places. The Treasury Officer (D. Sonowal) passed the bills after the same had been processed by accused T. Cetry. The materials of the bills were falsely shown as issued to Mini ICDP, Umrangso for fencing purposes by BN Chakraborty in the stock book. Accused Sri TK Das had given the receipt of cash for Rs.9,68,841/- even if a draft of Rs.5 lacs only was given to him by the department.

16. M/S GEE GEE ASSOCIATES, GUWAHATI

During the investigation, it was revealed that Sri Jiten Gogoi being the proprietor of the said firm submitted two false bills viz. (i) 106/91-92 & (ii) 107/91-92 both without any date and supply order for Rs.1,03,543/- to Addl. Director, AH & Vety. Deptt. (Hills), Haflong. In fact, no material was supplied. Accused Sri Arifur Rahman issued stock certificates in these bills without mentioning any date. Dr. T Buragohain (A-1) passed the RCC bills No.181 dtd. 31.10.91 dishonestly and send to the treasury for payment. Treasury officials Sri T Cetri dishonestly processed the bill which were checked by D. Laskar (Sr. Accountant) and passed by treasury officer D. Sonowal without any sanction order. Bank ultimately released the cash payment on 02.11.91. Investigation further disclosed that accused Pranab Saikia signed the

receipt for the said firm on 08.06.92 for Rs.78,543/- for the bill amount. For an amount of Rs.78,543/-, Dr. BN Deka got a DCR bearing No.777433 dtd. 05.06.92 which was encashed on 08.09.91 and against this amount, 3 DCRs were taken by Dr. BN Deka bearing No.777926 dtd. 08.09.92, No.777989 dtd. 16.09.92 and No.777991 dtd. 16.09.91. All DCRs were encashed on 20.09.92 by Dr. BN Deka. SBI, Haflong issued an account pay draft no.0L/AB-433345 dtd. 29.02.92 for Rs.70,000/- in the name of Pranab Saikia against the draft application given by Dr. BN Deka. The amount was subsequently distributed amongst the above vety. officials and pvt. persons. Therefore, accused J. Gogoi cheated the Govt. of Assam to the tune of Rs.1,03,543/- along with the said vety. officials based on sub-vouchers.

17. Sri Nripendra Roy (Rs.35,27,660/-)

As per the charge-sheet, during investigation it was revealed that Dr. T. Buragohain, Addl. Director, AH & Vety. Deptt. (Hills), Haflong without any fund provision issued supply orders to Sri Nripen Roy for supply of furniture items – water reservoir, iron gate, cattle bits, and MS tank with staring. Accordingly, Nripen Roy submitted false bills to the Dept. showing supply of the said materials although he never supplied any materials. Storekeeper S. Khan furnished false stock certificate without counter signed by any officer on the bills of the suppliers. Thereafter bills were passed by T. Buragohain

and forwarded to the treasury for payment. False entries were made in Book No.1 in different pages by S. Khan. The bank released the payment to the treasury peon authorized by the DDO. Nripen Roy having received the amount in cash signed the money receipt. Thus, he caused a wrongful loss of Rs.35,27,660/- to the Govt. of Assam and corresponding gain to himself.

18. BHOLA RONGPI (Rs.32,16,947/-)

As per charge-sheet, it is stated that investigation revealed that without any fund provision supply orders were given by Dr. T. Buragohain for supply fencing materials etc. in favour of Sri Bhola Rongpi to the Dept. who accordingly submitted false bills showing supply of materials to the office of Addl. Director, AH & Vety. Deptt. (Hills), Haflong. Sometimes bills of Bhola Rongpi were forged by Sri Nripendra Roy signing as Bhola Rongpi and submitted to the Dept. for payment without supplying any materials. Stock certificates on the bills were given by Sri BN Chakraborty, UDA. Such false certificates were never signed by any officers. However, false entries were made in stock book in different pages by him and in stock book No.2 by Sri H. Khan. The RCC bills Nos.(i) 015/29.04.91, (ii) 017/30.04.91, (iii) 090/31.07.91, (iv) 129/07.09.91, (v) 130/17.09.91, (vi) 189/31.10.91 & (vii) 180/31.10.91 were submitted in the Haflong, Treasury after the same had been passed by T. Buragohain for pass and payment. The treasury

officials dishonestly processed and passed the bills for payment through the bank. The amount received from the bank were reflected in the cash book by Ebrahim Ali and authenticated by Dr. T. Buragohain. The suppliers Sri Bhola Rongpi in conspiracy with vety. officials and other private persons cheated the Govt. of Assam to the tune of Rs.32,16,947/-.

19. SRI VICTOR SANGMA, NEPERPATTY
(Rs.20,87,753/-)

As per charge-sheet, investigation revealed that Dr. T. Buragohain placed the supply orders to Victor Sangma for supply of GI pipes and sockets etc. supplier Victor Sangma without supplying any materials to the Dept. False certificates were written by Sri Ajay Saikia under instruction of Dr. T. Buragohain even though no material had been supplied by the party. On a few bills stock certificates were also signed by Dr. Arifur Rahman even without receipt of the materials. False entries had been shown in book No.4 without existence of any such book. The RCC bill Nos.(i) 023/15.05.91, (ii) 024/16.05.91, (iii) 025/16.05.91, (iv) 041/31.05.91, (v) 128/17.09.91 (total bill amount being Rs._20,87,753/-) were passed by T. Buragohain and sent to the Treasury for payment through the bank. The treasury officials passed the bill and SBI finally released the payment to the peon so authorized by Addl. Director. The supplier acknowledged the payment of cash by signing the

money receipt. The cashier reflected the amount received from the bank in the cash book.

20. FRANKLIN HANSE, DIPHU (Rs.15,44,200/-)

As per the charge-sheet, the investigation revealed that Dr. T. Buragohain issued supply orders to supplier Franklin Hanse for supply of materials, M/s Tank including staging even without the availability of fund. The party submitted the bills for payment without supplying the materials to the office of the Addl. Director, AH & Vety. Deptt. (Hills), Haflong. Stock certificate on the bills of supplier were given by Sri BN Chakraborty without any counter-singed of any officer but at other places sub-vouchers were signed by Dr. J. Gogoi even without receipt of the materials. Book number was not mentioned in the stock certificates. BN Chakraborty made false entries in stock book number 6. The bills of the supplier were passed for payment. RCC bills of the supplier prepared by Ebrahim Ali were passed by Dr. T. Buragohain dishonestly. When the bills were sent to treasury, the same were processed by H. Vaiphen and Sri T. Chetri and checked by D. Laskar and passed by Treasury officer D. Sonowal without approval of fund. Thereafter the RCC bills were sent to SBI where payments were made to treasury peon who brought the amount to Addl. Director, AH & Vety. Deptt. (Hills), Haflong. Cashier Ebrahim Ali entered the amount in the cash book and authenticated by T. Buragohain.

21. KRISHNA HANSE, DIPHU (Rs.7,66,428/-)

It is disclosed in the charge-sheet that during investigation it was found that Dr. T. Buragohain issued supply order for supply of water pump, pipes, jeep tailor, goat proof fencing and fire extinguishers etc. to supplier Krishna Hanse who without supplying the materials submitted bills. Stock certificates on the bills were given by Sri K. Khan, In-charge Storekeeper and Dr. M Rahman without receipt of any materials. False entries regarding receipt of the materials had been made in stock book No.2 by Sri K. Khan, which was authenticated by Mr. M. Rahman. The Treasury officials passed the RCC bill Nos.215 dtd 05.12.91 and 142 dtd 21.09.91 without sanction order, which were prepared by Ebrahim Ali, Cashier. The bank ultimately released the payment. Money receipt shows Krishna Hanse received the payment of the bills in cash from the office of Addl. Director, AH & Vety. Deptt. (Hills), Haflong.

22. HAREN ROY, DIPHU (Rs.1,62,230/-)

As per the charge-sheet, during investigation it was revealed that Sri Haren Roy submitted a bill for Rs.1,62,230/- supported by a challan dtd. 08.08.91 showing supply of several miscellaneous items to the office of ICDP, Manja, Karbi Anglong without any supply order. The bill and challan do not show any certificate to prove the receipt of the material by any authority. Dr. T. Buragohain passed the RCC bill No.142 dtd. 21.01.91

for payment which was prepared by Sri Ibrahim Ali and send to treasury for payment without any sanction order. The treasury official namely – Sri H. Vaiphei and Sri D. Laskar processed and checked the bill which was passed by Treasury Office D. Sonowal without fund. Thereafter the bill was sent to SBI for payment, which ultimately released the payment to the Peon authorized by DDO. The cash amount was brought to the office of the Addl. Director and was entered into the cash book by Sri Imbrahim Ali and showed payment to the party. The final entries were authenticated by Dr. T. Buragohain, and money receipt shows the receipt of the payment of the bill by the party on 21.09.91. However, the materials of the bills were never supplied by the party to the department. It is also further mentioned in the charge-sheet that cash book, bill book and RCC register are maintained by Ibrahim Ali under the signature of Dr. T. Buragohain. Sri U Hrangkhoh, F&AO dishonestly gave false note in the files in the interest of the party concerned for the release of the said amount.

23. The investigating officer having obtained necessary sanction order for prosecution of Govt. official submitted charge-sheet against the accused persons u/s 120B/477A/467/471 IPC and u/s 13(1)(d) r/w 13(2) of PC Act.

24. The Id. Special Judge, CBI took cognizance of the case and issued summons to the accused to procure

their attendance. On appearance of the accused persons, copies were furnished to them in compliance of Section 207 of Cr.PC.

25. After hearing Ld. PP for CBI and Ld. Counsel for the accused persons and considering the materials on record, charges **u/s 120B/477A/467/471 IPC and u/s 13(1)(d) r/w 13(2) of PC Act** were framed, read over and explained to the accused persons, to which they pleaded not guilty and claimed to be tried.

26. It would be pertinent to mention here that, on the basis of the prayer of the I.O, Id. Special Judge, CBI passed the order dated 06.02.97 allowing accused Hafiz Ali and Chongliana Biate U/S 5(2) of the PC Act to tender pardon upon consideration of section recorded u/s 164 of Cr.PC. The pardon so tendered by the said two accused persons was accepted.

27. During the trial, accused T. Buragohain (A-1), Arifur Rahman (A-2), U. Hrangkhoh (A-3), Dr. B N Deka(A-5), Dr. D. C. Barua (A-6), K. Khan (A-11), Dr. J C Deb(A-13), Manik Sarkar(A-20), Jiten Gogoi(A-22), Bhola Rongpi(A-24), Viktor Sangma(A-25), Franklin Hanse(A-26), Krishna Hanse (A-27) and Haren Roy (A-28) were expired, and the case stood abated against them. Accused Nripendra Roy(A-23) became absconder, and the case was filed against him.

28. During the trial, prosecution examined as many as 71 witnesses and exhibited more than 500 (five hundred) documents to substantiate the charges against the accused persons. After completion of the evidence of the prosecution side, present accused persons were examined u/s 313 CrPC by inviting their attention to the incriminating evidence/circumstances against them adduced during the trial.

29. All the present accused persons in their statement u/s 313 CrPC denied the prosecution allegations brought against each of them. Except, accused Dr. M. Rahman (A-7), other accused persons have declined to adduce defence evidence.

30. A-7 raised the plea in his statement u/s 313 CrPC that he certified Ext.263 bill (for Rs.47,936/-) in the name of Bhola Rongpi, Ext.244 and Ext.245 challans of Krishna Hanse (Ext.264 certificate) based on actual receipt of material supplied to the Phuloni Duck Breeding Firm.

31. Now the points for determination are as follows:

(i) Whether accused ***Dr. D. Purkayastha, Dr. Jadav Gogoi, Dr. M. Rahman and B. N. Chakraborty (UDA)*** in conspiracy with other co accused issued false

stock certificates in the RCC bills of the supplier's farm without receiving any materials facilitated passing of the bills through the department and treasury for encashment of the bills through SBI by misusing their official position as public servant and ultimately caused wrongful loss to the tune of around Rs.1 (one) crore of the veterinary department of Assam and corresponding wrongful gain to supplier of the farms and thereby committed offenses punishable **U/S 120B IPC r/w 420/467/468/471/477 IPC and Section 13(1)(d) r/w 13(2) of the PC Act?**

(ii) Whether accused ***D. Sonowal (Treasury Officer), D. Laskar (Treasury Accountant), Tutu Chetry and H. Vaiphei (both Sr. Account Asstt.)*** of Haflong Treasury hatched criminal conspiracy with the officials of office of Addl. Director Vety. & AH (Hills) and Private supplier farm passed RCC bills without any valid sanction and LOC of the competent authority by violating the treasury rules and standing order of the Finance Dept., Govt. of Assam and misusing their official positions and caused wrongful loss to the tune of Rs.1 crore of the Vety. Dept. Govt of Assam and corresponding wrongful gain to the private farms and thereby committed offenses punishable **U/S 120B IPC r/w 420/467/468/471/477 IPC and Section 13(1)(d) r/w 13(2) of the PC Act?**

(iii) Whether accused ***Pranab Saikia, Jayanta Sarma, Anand Kro and T K Das*** hatched criminal conspiracy with other co-accused persons (Vety. officials and treasury officials as indicated above) prepared false RCC bills showing supply of materials to the office of Addl. Director, Vety. & AH (Hills) and other establishments under his control with the intention to cheat the Govt. of Assam and fraudulently withdrew such fake bills amount causing wrongful loss to the veterinary department Government of Assam and thereby committed offenses punishable **U/S 120B IPC r/w 420/467/468/471/477 IPC and Section 13(1)(d) r/w 13(2) of the PC Act?**

32. Argument

I have heard at length the argument submitted by the counsels for both sides.

Mr. S. Sharma, Ld. PP for CBI during argument pointed out the oral evidence of various witnesses and different documentary evidence adduced by the prosecution during trial. Mr. Sharma contended that the prosecution has proved the case against the accused persons beyond all reasonable doubt by adducing cogent oral and documentary evidence.

On the other hand, Ld. Defence counsels on behalf of their respective accused person have also argued by

pointing to the evidence of various witnesses and documents and pleaded the prosecution has failed to prove the charges against the accused persons beyond reasonable doubt. Therefore, Id. Counsels have submitted that the accused persons may be acquitted on benefit of doubt.

33. Discussions and decisions with reasons thereto:

Before entering upon the discreet analysis and appreciation of evidence regarding the role played by each of the accused persons facing the trial in the matter of committing the alleged offences, it would be very much plausible to have a glance on the statement of the witnesses which would help us in the deliberation.

Prosecution sanction

34. PW-1 Subhash Ch. Das, Commissioner and Secretary, Finance Dept. has proved that he passed Ext.1 (4 sheets) and Ext.2 (7 sheets) prosecution sanction orders for prosecution of accused of D. Sonowal, H. Vaphei and U Hrangkhal u/s 197 CrPC and Section 19(1)(b) of the PC Act, 1988 for prosecuting them u/s 120B/420/467/471/477A IPC and u/s 13(2) r/w 13(1)(d) of PC Act. He has stated that before grant of prosecution sanction, he had gone through all the relevant documents placed before him and being satisfied passed the order. He has confirmed that Ext.1

(1) to Ext.1(4) & Ext.2(1) to Ext.2(7) are his signatures along with rubber stamp impression.

35. During the cross-examination, he reiterated that based on the CBI report, statement of the witnesses and other documents, having applied his mind, he accorded the Ext.1 & 2 prosecution sanction orders. He had denied the suggestion that he had mechanically received the sanction order.

36. PW-2, Harendra Nath Kakoti, Director of A & H Vety. Dept., Assam has stated that having gone through the documents, statements and other papers that had been placed before him and on being satisfied, he passed Ext.3 (in 5 sheets) prosecution sanction order against accused BN Chakraborty, Ebrahim Ali and Kamal Uddin Khan. He has confirmed that Ext.3(1) to Ext.3(5) are his signatures with rubber seal impression of his designation.

37. During cross-examination PW-2 has stated that except SP's report, he had not gone through any other records at the time of according the sanction.

38. PW-3 Kumar Sanjay Krishnan, Secretary Food and Civil Supply, Govt. of Assam has testified that he had accorded Ext.4 prosecution sanction (6 sheets) against accused Dr. T. Buragohain, Dr. D. Purkayastha, Dr. BN Deka, Dr. DC Baruah, Dr. Arifur Rahman, Dr. M. Rahman and Dr. Jadav Gogoi for prosecuting them

120B/420/467/471/477A IPC and u/s 13(2) r/w 13(1)(d) of PC Act. At the time of according the sanction, he had gone through the documents, statements of the witnesses and some other documents placed before him to which he applied his mind.

39. PW-5, K. Dihingia Deka, retired D.C., NC Hills has testified that he joined as DC at Haflong on 27.07.96. Being the competent authority to appoint and remove the Accountant and the Account Asstt. of the treasury, he passed Ext.12 (4 sheets) prosecution sanction order against accused D. Laskar (Sr. Accountant) and T. Chetry (Sr. Account Asstt.) of Haflong Treasury. He accorded the said sanction order after going through all the documents, statement of witnesses, and other documents placed before him by CBI. He has confirmed that Ext.12(1) to Ext.12(4) are his signatures.

40. In cross-examination, he had denied the suggestion that he accorded Ext.12 sanction order in a routine and mechanical manner without application of mind.

41. PW-6, Ranjit Bhuyan, Executive Engineer, Vety. Head Quarter was posted as Asstt. Engineer at Diphu, under Vety. Department from July, 1992 to 1994. According to him for purchasing some materials like – Fencing materials, installation of heavy water tank, GI pipe etc., the Engineering Section would prepare the

estimate based on which materials were required to be purchased.

42. During his tenure, he had not received any file relating to installation or purchase of materials except pig farm at Donkamokam and sheep farm at Diphu. During that time, Dr. D.N. Deka took over charge from T. Buragohain, Addl., Director of Vety & AH Dept..

43. PW-7, Prasad Ch. Basumatari, Asst. Controller of Drugs, Director of Health Service. He has deposed that drug license is essential for storage and sale of frozen cement. During 1990-1992, no body applied for frozen cement license.

44. PW-8, Dr. Abdur Rahman has deposed that he was the Manager, Cattle Farm, Dankamaukam and had taken over charge on 03.04.96 Dr. F. Rahman. Dr. F. Rahman was the Manager of the Farm prior to taking over the charge. He received Ext.14 register of non-consumable articles from Dr. F. Rahman on 07.10.96 at the time of taking over the charge. He has proved that Ext.14(1) is the signature of Dr. F. Rahman and Ext.14(2) is his signature. Ext.13 is the seizure memo. He had issued Ext.15 letter along with stock physical verification report (Ext.16) dtd 07.09.97. He has confirmed that Ext.15(1) & 15(2) are his signatures. Ext.16(2) is his signature and 16(1) is the signature of Dr. SM Chaharia.

45. During cross-examination, he has made it clear that he made entries of the non-consumable articles of the cattle farm including fencing and other ancillary materials – corner post, fencing rolls, which he had seen and as such entered in the stock book.

46. At the end of cross examination, PW-8 candidly stated as per direction of I.O RN Azad, he made a physical verification and accordingly prepared Ext.15.

47. PW-9, Dr. MA Barbhuyan is the retired DVO. He has testified that he was working as DVO w.e.f. 29.12.90 to 15.05.91. He was attached as special officer (Planning), Hills Vety., Diphu, Haflong from 23.08.86 to 28.12.90. According to him only after preparation of estimates, by the concerning Engineer, the materials were proposed to be purchased after the estimate had been approved by Addl. Director, AH & Vety. He knows Dr. BC Baruh, Dr. T. Buraguhain, Dr. D. Purkayastha and K Khan (LDA) and acquainted with their handwritings and signatures. He has proved the following RCC bills along with the signatures of Dr. T. Buraguhain, Vety & AH Dept.

(i) Ext.17 RCC bill No.5 dtd 03.04.91 for Rs.6,45,000/-.

(ii) Ext.18 RCC bill No.142 dtd 21.09.91 for Rs.6,08,530/- (with seven enclosures).

(iii) Ext.19 RCC bill No.132 dtd 19.09.91 (along with 5 enclosures) for Rs.7,59,224/-.

- (iv) Ext.20 RCC bill No.215 dtd 05.12.91 (along with 8 enclosures) for Rs.3,20,128/-.
- (v) Ext.21 RCC bill No.140 dtd 20.09.91 (along with 6 enclosures) for Rs.1,37,194/-.
- (vi) Ext.22 RCC bill No.156 dtd 03.10.91 (along with 10 enclosures) for Rs.4,82,456/-.
- (vii) Ext.23 RCC bill No.158 dtd 04.10.91 (along with 5 enclosures) for Rs.7,06,888/-.
- (viii) Ext.24 RCC bill No.131 dtd 17.09.91 (along with 7 enclosures) for Rs.5,99,200/-.
- (ix) Ext.25 RCC bill No.191 dtd 31.10.91 (along with 4 enclosures) for Rs.3,78,000/-.
- (x) Ext.26 RCC bill No.190 dtd 31.10.91 (along with 3 enclosures) for Rs.5,67,000/-.
- (xi) Ext.27 RCC bill No.15 dtd 29.04.91 (along with 4 enclosures) for Rs.2,39,680/-.
- (xii) Ext.28 RCC bill No.189 dtd 31.10.91 (along with 4 enclosures) for Rs.7,93,654/-.
- (xiii) Ext.29 RCC bill No.90 dtd 31.07.91 (along with 5 enclosures) for Rs.1,94,881/-.
- (xiv) Ext.30 RCC bill No.129 dtd 17.09.91 (along with 2 enclosures) for Rs.1,60,072/-.
- (xv) Ext.31 RCC bill No.130 dtd 17.09.91 (along with 8 enclosures) for Rs.9,89,880/-.

(xvi) Ext.32 RCC bill No.17 dtd 30.04.91 (along with 5 enclosures) for Rs.6,46,480/-.

(xvii) Ext.33 RCC bill No.167 dtd 07.10.91 (along with 2 enclosures) for Rs.2,68,000/-.

(xviii) Ext.34 RCC bill No.186 dtd 31.10.91 (along with 7 enclosures) for Rs.10,53,568/

(xix) Ext.35 RCC bill No.188 dtd 31.10.91 (along with 3 enclosures) for Rs.9,68,841/-.

(xx) Ext.36 RCC bill No.23 dtd 16.05.91 (along with 2 enclosures) for Rs.3,13,575/-.

(xxi) Ext.37 RCC bill No.24 dtd 16.05.91 (along with 3 enclosures) for Rs.3,55,950/-.

(xxii) Ext.38 RCC bill No.4 dtd 31.05.91 (along with 4 enclosures) for Rs.5,65,000/-.

(xxiii) Ext.39 RCC bill No.128 dtd 17.09.91 (along with 6 enclosures) for Rs.5,73,552/-.

(xxiv) Ext.40 RCC bill No.25 dtd 16.05.91 (along with 2 enclosures) for Rs.2,79,675/-.

(xxv) Ext.41 RCC bill No.181 dtd 31.10.91 (along with 8 enclosures) for Rs.1,03,543/-.

(xxvi) Ext.42 RCC bill No.35 dtd 23.05.91 (along with 10 enclosures) for Rs.3,09,620/-.

(xxvii) Ext.43 RCC bill No.141 dtd 21.09.91 (along with 14 enclosures) for Rs.4,74,600/-.

(xxviii) Ext.44 RCC bill No.192 dtd 31.10.91 (along with 3 enclosures) for Rs.5,67,000/-.

(xxix) Ext.45 RCC bill No.193 dtd 31.10.91 (along with 4 enclosures) for Rs.7,56,000/-.

(xxx) Ext.46 RCC bill No.163 dtd 07.10.91 (along with 9 enclosures) for Rs.4,74,600/-.

(xxxi) Ext.47 RCC bill No.180 dtd 31.10.91 (along with 7 enclosures) for Rs.3,82,167/-.

(xxxii) Ext.48 RCC bill No.187 dtd 31.10.91 (along with 5 enclosures) for Rs.7,56,000/-.

He has identified the signatures – Ext.17(1) to Ext.17(6); Ext.18(1) to Ext.18(8); Ext.19(1) to Ext.19(9); Ext.20(1) to Ext.20(9); Ext.21(1) to Ext.21(9); Ext.22(1) to Ext.22(13); Ext.23(1) to Ext.23(8); Ext.24(1) to Ext.24(10); Ext.25(1) to Ext.25(9); Ext.26(1) to Ext.26(7); Ext.27(1) to Ext.27(10); Ext.28(1) to Ext.28(8); Ext.29(1) to Ext.29(8); Ext.30(1) to Ext.30(7); Ext.31(1) to Ext.31(11); Ext.32(1) to Ext.32(10); Ext.33(1) to Ext.33(6); Ext.34(1) to Ext.34(11); Ext.35(1) to Ext.35(7); Ext.36(1) to Ext.36(9); Ext.37(1) to Ext.37(9); Ext.38(1) to Ext.38(10); Ext.39(1) to Ext.39(8); Ext.40(1) to Ext.40(8); Ext.41(2) to Ext.41(6); Ext.42(1) to Ext.42(3); Ext.43(1) to Ext.43(12); Ext.44(1) to Ext.44(8); Ext.45(1) to Ext.45(8); Ext.46(1) to Ext.46(10); Ext.47(1) to

Ext.47(9); Ext.48(1) to Ext.48(8) are the signatures of TK Buragohain, the then Addl. Director, Vety. & AH, Haflong (Hills).

48. During the cross examination on behalf of A-4, D.Purkayastha , PW-9 has replied that all the enclosures do not relate to Ext-42 RCC bill. One of the enclosures (out of 11) relates to RCC bill no. 36 dated 30.05.1991 (Ext-42/3). Moreover, 2 other enclosures in Ext-2 do not relate to RCC bill no. 35 but to RCC bill no. 42 [Ext-42(C) and Ext-42(D)]. Ext-42(D) and Ext-42 (C) do not relate to fire extinguisher. Ext-42 (A) relates to supply of 40 numbers of Fire extinguisher worth Rs. 1,23,848/-. Accused K. Khan, the then Storekeeper put his signature – Ext-42(1) showing receipt of the articles. Ext-42(A)5 is endorsement certifying that the articles were received in full and entered in the stock book No. 1 page 114. Ext-42(Y) is the bill relating to 60 numbers of fire extinguishers worth Rs. 1,05,772/-.

49. PW-10, Dr. Kanakeswar Bordoloi, Deputy Director, Vety. Dept. has testified that in the year 1996 he had joined as the Manager Fodder Demonstration firm Lumbajan and he had taken over charge from Dr. U.K Bose. He knows Dr. Jadav Gogoi (A-8), who was the Manager, Fodder Demonstration Firm, Lumbajan, Manjar w.e.f 01-04-1990 to 08-05-1991. He issued Ext-49, letter addressed to CBI wherein Ext-49(1) is his signature. He had also testified that a construction and

installation works were done under the supervision of Engineering Cell, Addl Director. He has confirmed that Ext-31(12) to Ext-31(17) and Ext-24(11) to Ext-24(16) are the signatures of Dr. Jadav Gogoi, The then Manager, Fodder Demonstration Firm, Lombajan. He has also testified that Ext-14 which he had not received at the time he took charge of the firm is maintained the Cattle Demonstration Firm. Ext-14(1) is the signature of Dr. Faizur Rahman.

50. During cross examination, he has stated that he never worked with A-4 at any point of time. Based on the records, he had identified the signatures of A-8, Dr. Jadav Gogoi.

51. PW-11, Purna Bora, Accountant, Office of Addl. Director AH & Vety. Dept. (Hills), Haflong has given the details regarding the procedure for preparation of RCC bills, passing of the bills in the office of the Addl. Director then sending of the bills to treasury for passing and payment through SBI. According to him, RCC bills are prepared by the Billing Asst. after getting approval from the Addl Director. The bills after being ready are send to Addl Director for obtaining his signature along with all financial papers.

52. Thereafter, the bills are handed over to the cashier. The original bills and the documents are sent to treasury through authorised peon and the duplicate bill is kept for the contractors or parties. Soon after the

treasury passes the bills and send to SBI , the authorised peon and the cahier draw the amount from the bank. Payment is made in the office to the concerned party on receiving the money receipt over which initial of Addl. Director is obtained. Generally, the RCC bills contains the original bill of the supplier/ contractor, sanction order etc. which is to be quoted on the face of the bill. The appropriate column is filled up according to the budget provision and also the budget received.

53. He has testified that he knows Dr. T Buragohain , Addl Director, U Hrangkhal , (FAO), Hafiz Ali (Head Asst.), Ibrahim Ali (Cashier) and A.K Saikia (internal auditor) and Eknarayan Sharma (Peon), of the office of Addl. Director AH & Vety. Dept. (Hills), Haflong and he is acquainted with their handwritings and signatures. He has proved the signatures of Dr. T Buragohain in the RCC bills viz. Ext-17 to Ext-40, Ext-42, Ext-43, Ext-44, Ext-45, Ext-47, Ext-48, Ext-8, Ext-62, Ext-63 Ext-66 Ext-67 to Ext-76, Ext-79 to Ext-106. He has stated that there was no sanction order in any of the RCC bills.

54. During cross examination, he has replied that he does not have knowledge whether the amounts disbursed were relating to planned or non-plan budget. He has reiterated that he knows the signatures of Dr. T Buragohain.

55. PW-12, K. Kro, Deputy Manager, is the seizure witness. He has testified that during the month of January, 1997, he was the In-Charge Chief Manager, SBI, Diphu. He has confirmed that Ext-50 is the seizure memo by which the IO seized the documents mentioned therein. He has confirmed that Ext-50(1) and Ext-50(2) is the signature. Ext-51 is the specimen signature card of Victor Sangma and Ext-52 is the account opening form. Ext-53 and Ext-54 are the account opening forms and specimen signature card and account opening form respectively of Bhola Rongpi. He has confirmed that Ext-54 is the true copy of the ledger sheet of Bhola Rongpi where in Ext-54(1) to Ext-54(4) are his signatures. His cross examination was declined.

56. PW-13, Sarat Ch. Mahanta, has testified that he was posted at Nagaon as overseer mail in the month of November 1994. He is the attesting witness to the specimen writings and signatures vide Ext-55, 56, 57 of Franklin Hanse taken in his presence. He has confirmed that Ext-55(1) to Ext-57(4) are his signatures. His cross examination was declined.

57. PW-14, Mazibur Rahman, has testified that in the month of August 1996 while he was working as typist at the office of State Election Commission, Beltola Guwahati, CBI officer in his presence, collected the specimen signatures and handwritings of Anand Kro

vide Ext-58. He has confirmed that Ext-58(1) and Ext-58(2) are his signatures.

58. During cross examination, he has replied that he did not know Anand Kro very well, who was identified to him by the Secretary, State Election Commission.

59. PW-15, Shri Kuldip Kr. Sharma has deposed that CBI collected the specimen handwritings and signature (Ext-59) of Nripen Rai. Ext-59(1) and Ext-59(2) are his signatures. He has also testified that CBI officials seized Ext-60 delivery Challan dated 06-10-1991 in his presence. Ext-60(1) is his signature.

60. In cross examination he made it clear that Ext-60 is a carbon copy, and he does not know Nripen Rai. He does not have the personal knowledge regarding the transaction in respect of Ext-60.

61. PW-16, Sahidul Islam Khandakar, was the treasury peon of the office of Addl. Director AH & Vety. Dept. (Hills), Haflong during the year 1990 to 1992. He is acquainted with the signatures and writings of U Hrangkhal, (FAO), Hafiz Ali (Head Asst.), Ibrahim Ali (Cashier) and Ek narayan Sharma (Peon), of the office of Addl. Director AH & Vety. Dept. (Hills), Haflong. In the absence of Ek narayan Sharma he used to attend the Treasury duties. According to him, on being authorised, he used to present the bills of the office of Addl. Director AH & Vety. Dept. (Hills), Haflong to Haflong Treasury.

62. On presenting the bill at the Haflong treasury, the concerned assistant issued token to him. At SBI Haflong Immediately after passing the bill by Treasury, he presented the token at the counter of the bank and received the cash against the bill. Up to Rs. 5,000/- as per convention of office, he carried the amount to office and handed over to cashier. He has confirmed that on receipt of the cash payment, he put signatures viz Ext-20(20), Ext-22(21), Ext-23(10). Ext-24(11), Ext-25(11), Ext-25(8), Ext-26(9), Ext-28(9), Ext-28(10) Ext-33(8), Ext-33(9), Ext-34(15), Ext-34(16), Ext-35(8), Ext-35(9), Ext-41(7), Ext-41(8), 44(9), 44(10), 45(9), 45(10), 46(16), 45(17), 45(13), 47(14), 48(9) and 48(10). He has also identified the signatures of T. Buragohain, (A-1) on Ext-22, 23, ,25, ,26, 28, 33, 34, 35, 41, 44, 46, 47, 48 who authorised him to carry the bills to Treasury and receive payments from the bank.

63. PW-17, Sadhu Singh, has testified that on 29-10-1996, CBI obtained signatures of Haren Rai and Bhola Rongpi in the CBI office camp, Guwahati in his presence. He knows Bhola Rongpi and Haren Rai since schooling days. He has confirmed that Ext-107 to Ext-109 (3 sheets) are the specimen signatures and handwriting of Haren Rai and from Ext-110 to Ext-114 (5 sheets) are the signatures of Bhola Rongpi taken by CBI in his presence. Similarly, Ext-115 to Ext-120 (6 sheets) are the specimen signatures and writings of

Nripen Rai taken in his presence by CBI. He has also confirmed that Ext-115(1) to 120(1) are the signatures and handwritings of Nripen Rai taken in his presence. He has also identified his own signatures as witness in the said exhibits. According to him on 30-1-1996 at Room No. 611 of Starline Hotel, Paltan Bazar Guwahati, CBI officials seized some documents, passbooks, chequebooks etc. from Nripen Rai in his presence vide Ext-121, Seizure list. He has confirmed that Ext-121(1) is his signature.

64. PW-18, Sarat Ch. Changkakoti, has deposed that CBI collected specimen signatures vide Ext-122 to Ext-127 of Victor Sangma in his presence. He has confirmed that Ext-122(1) to Ext-127(1) are his signatures.

65. Cross examination of PW-17 and PW-18 were declined by the defence side.

66. PW-19, Achyut Das is the seizure witness. He has deposed that he was the secretary of Nabarun Kotha Chabi Samabari Samity Limited Guwahati. In July 1991, CBI seized Ext.129 receipt book containing 100 pages, Ext.130 and Ext.131 certificate, Ext.132 certificate of Hafiz Ali, Ext.133 resolution of the society vide Ext.120 seizure list. He has deposed that Prafulla Sharma, Hafiz Ali, T. Buragohain and others were Executive members and Bibekanada Sharma was the Chairman.

67. PW-20, Litindra Nath Sarma has deposed that while acting as Director of Municipal Administration, CBI official on 31.12.96 seized 4 subsidiary registers of Haflong Treasury for 1991 to 1993 from his possession vide Ext.134 seizure list. Cross-examination of the witness is declined.

68. PW-21, Tapali Dey was the Sr. Account Asst. of Haflong Treasury. She has testified that she was posted as Sr. Account Asst. of Haflong Treasury in Feb., 1994 on being promoted from the post of Jr. Account Asst. of the same office. She is acquitted with the handwriting and signature of T. Chetry (Sr. Account Asst.); H. Vaiphei, D. Laskar (Sr. Accountant) and D. Sonowal Treasury Officer. She had stated about the procedure of passing the bills in the treasury and sending the bill so passed for cash payment to SBI, Haflong. She has identified the signatures of D. Sonowal, D. Laskar, H. Vaiphei and T. Chetry of the RCC bills vide Ext.17 to 48 of the office of Addl. Director AH & Vety. Deptt., Haflong. She has identified that Exts.17(10), 18(12), 19(17), 20(15), 21(15), 22(22), 23(12), 24(20), 25(12), 26(10), 27(17), 28(11), 29(12), 30(12), 31(21), 32(14), 33(10), 34(17), 35(10), 36(13), 37(13), 38(14), 39(18), 40(11), 41(9), 42(28), 43(28), 44(11), 45(11), 46(18), 47(15) & 48(10) are the signatures of D. Sonowal, the then Treasury Officer, Haflong Treasury.

69. She has also identified that Exts. 18(13), 19(18), 20(16), 21(16), 22(23), 23(13), 24(21), 25(13), 26(11), 27(18), 28(12), 29(13), 30(13), 31(22), 32(15), 33(11), 34(18), 35(11), 36(14), 37(14), 38(15), 39(19), 40(12), 41(10), 42(29), 43(29), 44(12), 45(12), 46(19), 47(16) & 48(11) are the initials of D. Laskar, the then Accountant, Haflong Treasury.

70. She has also identified that Exts.17(12), 18(14), 19(19), 21(18), 24(22), 29(14), 30(15), 36(15), 37(15), 38(16), 39(20), 40(13), 42(31) & 43(31) are the handwriting of H. Vaphei, the then Sr. Account Asstt., Haflong Treasury.

71. PW-21 has also proved that 20(18), 22(25), 23(15), 25(15), 26(13), 28(14), 33(13), 34(20), 35(13), 41(12), 44(14), 45(14), 46(21), 47(18) & 48(13) are the pay orders both figure and words with the handwriting of T. Chetry, the then Sr. Account Asstt., Haflong Treasury.

72. She has also testified that Ext.135 & 136 are the Subsidiary Registers No.2403 & 2402 respectively of Haflong Treasury for the financial year 1991-1992. Ext.137 is the Cash-book of Haflong Treasury w.e.f. 01.04.91 to May, 1992 where the payments made by SBI Haflong branch are reflected thereon.

73. In Ext.137 Register, the entries were made by D. Laskar after the payment in respect of the bills.

During cross-examination, PW-21 has stated that as per the bills, the Addl. Director, AH & Vety Dept. Haflong, NC Hills is the DDO. She has no idea who is the sanctioning authority of the contingency bill. She is also not aware if as per Contingency Manual, separate sanction order is required to accompany with the bill if the DDO himself is a sanctioning authority.

74. She has also replied that apart from Financial Rules and Treasury Rules, the Treasury function is governed by Contingency Manual in respect of contingency bill. Ext.A (2 sheets) is the copy of letter number NCHT/MISC/58/91-92 dtd 11.12.91 from Treasury Office, Haflong to DC, North Kachar. Ext.A(1) is the copy. In Ext.34 Head of Account-2403A.H.D.V 5 years plan sixth schedule para 1 has been mentioned. She has also admitted Ext.B is the photocopy of circular No.BB.H/91/10 dtd. 11.04.91 of the Govt. of Assam, Finance Dept. Budget Branch issued to the Commissioner Special Secretary and all Head of the Government. In plan budget LOC is not necessary. In respect of sixth schedule area LOC is necessary non-plan budget.

75. PW-22, Sibapada Chakraborty is the retired Branch Manager, UBI. He has testified that in August, 1996, CBI officials seized Ext.137 and Ext.140 vide Ext.138 seizure list relating to specimen signature card of Nripen Rai, who was the holder of Account No.6403.

He has also testified about the transaction of deposit/credit in respect of the said account of Nripen Roy during the relevant period of 1991-1992.

76. PW-23, Mahinder Prasad Parik was an employee of Bhagawati Steel Cast Ltd. at Bishnu Market, AT Road, Guwahati. According to him, M/s Bhagawati Steel Rolling was dealing with manufacturing of steel bar and rods but never dealt with manufacturing of mild steel angle, corner post, straining post, intermediate post and barbwire. He has stated that the four items mentioned in Ext.35(40) dtd 25.10.91 which is the bill of Agro Trade and Industries of GNB Road, Guwahati to Addl. Director AH & Vety. Hills, Assam was never sold by the said farm.

77. PW-24, Nareswar Bayan an employee of Bank of India, GS Road, Guwahati Branch. He has testified that the holder of account No.6403 was Nripendra Roy, Ext.141(5) to 141(7) are the signatures of Nripendra Roy, who was introduced by account holder Sajalendu Bhadury of Mistimukh, Ulubari. Ext.139 is the certified copy of account opening form-cum-specimen signature card.

Cross-examination was declined.

78. PW-25, Mrs. Geeta Deka has testified that she was a Typiest in the farm Centenary Photostate at GS Road, Ulubari, Guwahati. She knows accused Nripen Rai

who used to visit the farm to get the typed his bills and challans. She has identified the signatures of Nripen Rai in RCC Bills – Ext.48, Ext.47, Ext.42, Ext.46, Ext.45, Ext.43, Ext.24, Ext.31, Ext.28, which were typed by her electronically. All bills were addressed to Addl. Director AH & Vety. Hills, Assam.

79. PW-26, Sri Manik Lal Sarma, SI, IB (West Bengal). He has deposed that he collected the signature and handwriting of Viktor Sangma in Ext.122 to 127. He has confirmed that Ext.122(3) to 127(3) are his signatures.

80. PW-27, Sri Joseph Phulmate, LDA of the office Addl. Director AH & Vety. Hills, Haflong has testified that he is acquitted with the signatures and handwriting of Dr. Arifur Rahman (In-Charge, Addl. Director AH & Vety. Hills, Assam) and T. Buragohain. He has stated that Ext.39(10) is the signature of Dr. Arifur Rahman. Ext.39(22) is the specimen signature/handwriting of Cashier Ebrahim Ali.

81. PW-28, Amio Kr. Deka, Chief Manager SBI, South Guwahati has produced Ext.142 pay slip related to current A/c No.01-1114 of Bibekananda Sarma. In cross-examination he stated that he does not know who identified the signature of Bibekananda Sarma in Ext.142 to 144.

82. PW-29, Nipendra Bhushan Roy, retired bank employee has testified that on 20.08.94, while he was posted at SBI, Haflong CBI official seized Ext.69 and 273 original applications for DCR (deposited call receipt) and Ext.74 original draft application (draft No.43345) vide Ext.144 seizure list. Ext.75 to 79 were issued in favour of Addl. Director AH & Vety. Hills, Assam and payment were received by the department. Cross-examination was declined.

83. PW-30, Dr. P. Choudhury has testified that during 1991-1993 he was the Asst. Director, Central Vety. Store, Guwahati. He has proved that Ext.4 is the attached copy of the letter issued by RM Shom, Addl. Director AH & Vety. Hills, Assam. Ext.147 and Ext.148 are the approved list of M/s Hindustan Livestock Sales Cooperation Dehradun and M/s MK Enterprise AT Road, Guwahati respectively. He has also stated that Ext.150 is the approved list of patent medicines with approved farm for the year 1991. Ext.151 is the approved list of Vety. non-patent medicines.

84. PW-31, Kushal Barman has deposed that the CBI collected specimen signature of Krishna Hanse on Ext.176 and 177 (both are in 4 sheets) in his presence.

85. PW-32, DSP, CBI, Nagpur has testified that on 06.11.94 he collected the specimen signature/handwritings of Haren Rai in Ext.178 (4

sheets) in presence of witness RK Pal. He has confirmed that Ext.178(1) to Ext.178(4) are his signatures.

Cross-examination was declined.

86. PW-33, HA Hmar, Jr. Accounts Asst. Haflong Treasury has deposed almost in verbatim with PW-21. So, the statement of PW-33 is not required to be reproduced in details.

87. PW-34, Sri Bibek Sarkar has testified that he has working as BM, SBI, Senikuthi Branch from January, 1996 to June, 1998. On 02.07.97 CBI official seized Ext.182 to Ext.183 documents from him vide Ext.179 seizure memo. Ext.179(1) is his signature. Ext.181 is the account opening form of P. Saikia dtd 18.03.91 in respect of account No-SBI 2/85. Ext.182 certified copy of signature card of said account holder. Ext.183 in 2 sheets are the original ledger sheet of the said account. On 07.10.2024 an amount of Rs.17,000/- was deposited and credited in the ledger on 9th October. Cross-examination was declined.

88. PW-35, Sri R K Mazumdar, formerly Asst. Manager SBI, Haflong Branch has testified that he is acquitted with the signature and handwriting of NB Rai as they worked together. On 13.03.96, CBI official seized Ext.185 (in 34 sheets) Govt. Debit Scroll (maintained in duplicate) during official course of business for the period 03.04.91 to 11.12.91 vide

Ext.184 seizure memo. He has proved Ext.184(1) & 184(2) are his signatures. He has affirmed that Ext.186 deposit of call receipt (DCR) dtd 23.02.96. He has confirmed that Ext.186(1) and Ext.186(2) are the signature of the then Branch Manager of NB Rai.

89. During cross-examination he has confirmed that he does not know who prepared Ext.186 and on what basis.

90. PW-36, Sri Prafulla Ch. Sarma, has testified that he was the Deputy Manager (Accounts), SBI, Division, Guwahati Branch. He has confirmed that Ext.187 to Ext.191 all being bank draft in the name of Nripendra Rai were issued by Haflong SBI, which were a/c paid drawn on SBI, Guwahati Branch and paid through clearing collected by UBI, GS Road, Guwahati on 29.09.91, 19.10.91, 05.11.91, 23.11.91 & 03.12.91. The entire amount was paid by Sri Nripen Rai after the payments were collected by Branch through clearing.

91. He has also testified that Ext.192 bank draft for Rs.50,000/- in the name of Bibekananda Sarma was issued by SBI, Haflong Branch on 10.10.91 drawn on SBI, Guwahati Branch and collected by sub-Guwahati branch through clearing on 03.03.91. The amount was received by accused Bibekananda Sarma. He has also testified that Ext.194 to 198 all DDs were in the name of Bibekananda Sarma and BN Sarma respectively issued by SBI, Haflong drawn on SBI, South Guwahati

Branch. All drafts were account payee and payment was made to the respective account holders by SBI, South Guwahati Branch. Cross-examination was declined.

92. PW-37, Dinesh Ch. Dutta Brahma, LDA, Duck Breeding Farm, Phuloni, Karbi Anglong has testified that on 30.08.96, CBI camp at Beltola seized two registers one stock book register of poultry register equipment for the year 1991-1992, 1992-1993, 1993-1994 and 1994-1995 from him. Ext.200 is the seizure memo and Ext.200(1) is the signature.

Cross-examination is declined.

93. PW-38, Dr. Bonkesh Shil was retired from the post of Deputy Director, Vety, and In Charge of Addl Director Vety. in 1997. He has testified that on 22-02-1997, R.N Aazad DSP CBI at Beltola camp office obtained the specimen signature of Pranab Saikia vide Ext-201 (compiling of 3 sheets) in his presence. He has confirmed Ext-201(1) to (3) are his signatures. In the last part of January 1992, he joined at Haflong at Special Officer Training. In last part of 1993, he was promoted to the post of Deputy Director, Hills, Veterinary Dept. and posted at Haflong. In the last part of 1994, he assumed the charge of Addl. Director, Veterinary as per the direction of Secretary, Vety. Dept, Govt of Assam. According to him, under planning scheme, the Addl. Director had to submit scheme on proposal for budgetary sanction to the Govt of Assam through Secy.

Vety. Dept. The same procedure is also followed in respect of non-planned budgetary sanction. They used to submit the proposal to the Development Commissioner, Hills areas through Secretary Vety, Dept.

94. At the relevant time, the financial power of the Addl Director, Vety. was up to Rs. 10,000/. In case, the amount exceeds Rs. 10,000/-, sanction is to be obtained from the Secretary, Vety. Dept. As per requirement of medicines, Addl. Director, Vety places order from approved firms for supply of medicines. The approved firms were to supply medicines through challans containing the vehicle number and date etc. For submissions of the bills by the suppliers the bills are required to send to central store for verification. After verification, the in-charge of store certify these bills acknowledging the receipt of materials in order. The RCC bills should contain the sanction order and challan. After verification of the RCC bills the same are sent to Treasury along with the requirement for payment. The payments are received from the bank by the authorised person.

95. During cross examination, he has admitted that he is not conversant with all the rules of Additional Contingency Manual and as such, cannot say whether a separate sanction is required or not.

PW-39, Shri Pranab Kr. Debkanango, has testified that during 1998, ACB, PS case no. 4/93 was endorsed in his

name by SP, Vigilance/ Anti-Corruption for investigation. In the month of July 1994, he handed over the case diary along with all seizure list, search list and materials seized by him during investigation to Shri R.N Azad, DSP of CBI, vide seizure list dated 30-05-1994 and 18-07-94 as the case was transferred to CBI for investigation. He has confirmed that he put his signature in Ext-202 and 203.

Cross examination is declined.

96. PW-40, Shri S.K Benerjee, Chief Manager, SBI, South Guwahati Branch, Ulubari has testified that he was working with SS Pegu, who was the Asst. General Manager, as such, he is acquainted with his handwriting and signatures. On 24-04-96, CBI, seized 8 numbers of bank drafts vide Ext-4 from the bank vide Ext-204, seizure memo. Ext-204(1) is his signature. Ext-194 to 199, 205 and 206 are those demand draft seized from the branch. All the said demand drafts were issued by SBI, Haflong Branch to Ulubari Branch in the name of Bibekananda Sarma and Assam Industries against his Current Ac No. 1/114. All the drafts were paid by Ulubari Branch in the year 1991. He has confirmed that Ext-207, letter issued by SS Pegu to Mrinal Sharma, Inspector, CBI. He has confirmed that Ext-207(1) is the signature of SS Pegu.

Cross examination is declined.

97. PW-41, Ajay Saikia, Internal Auditor, Addl. Director, Vety & AH Dept. Haflong. He testified that on 24-03-1996, he attended the camp office of CBI, Beltola along with 4 numbers of register as required by IO of this case. The IO seized those register from him vide Ext-212, Seizure memo, wherein Ext-212(1) and Ext-212(2) are his signatures. He has also stated that on 22-02-97, CBI obtained specimen signatures and handwritings of Jiten Gogoi in his presence at Beltola office. Similarly, the IO also obtained the signatures of T.K Das and BN Sharma in his presence vide Ext-213 and Ext-214 respectively. He has also confirmed that Ext-215 (3 sheets) is also the specimen signatures of T.K Das collected by IO in his presence.

98. He has identified the handwriting and signatures of Ebrahim Ali (Cashier) and T. Buragohain in Exts.17 to 48. He also identified Ext.21, 22, 23, 33, 34 & 39 signatures of Dr. Arifur Rahman. He also identified the signature of store-keeper K. Khan in Ext.20, 30, 42, 43, 46 & 47.

99. He has stated that Ext.41 & 42 were the RCC bills under Non-plan Head for which LOC was required. On the other hand, for RCC bills – Exts.17 to 40 and Exts.43 to 48 all under Plan Head for which sanction order is required although no LOC was required. He has also testified that after passing of the RCC bills, AK Narayan Sarma and SI Khandakar, both Peons of the O/o: Addl.

Director, AH & Vety. Dept. was authorized to receive payment from the bank. He has also identified the signatures and writings of both the said peons in the RCC bills. He has also identified Ext.20(13) and Ext.20(14) being the signatures of Gopal Rongmai who was also authorized to take RCC bills to Treasury and to receive payment from bank. The bills were sent to Haflong Treasury through Ext.206 Transit Register maintained in the Office. Ext. 68 DCR Register of the said office was maintained by the said Cashier. Cashier Ebrahim Ali made the entries in Ext.68. He identified Ext.69(3) being the signatures of T. Buragohain. He has also confirmed that Ext.72(1) & Ext.72(2) and Ext.73(1) & Ext.73(3) are the signatures of Ebrahim Ali. He has also confirmed that Ext.80(1) & 80(2), 106(1) & 106(2) are the signatures of T. Buragohain.

100. He has also confirmed that as per direction of T. Buragohain, he made Ext.64(7), 64(34), 64(21), 64(21) entries with his own handwritings. While BN Chakraborty made the entries with his own handwriting vide Exts.64(29) & 64(30).

101. PW-41 has also testified that Ext.65, 66 & 67 are the cash-books maintained in the office of Addl. Director, AH & Vety. Dept., Haflong. Entries in the said cashbooks were made by Ebrahim Ali, himself (Ext.66) and BN Deka. He also stated that T. Buragohain put his initials in the relevant entries.

102. During cross-examination, he has replied that there is nothing as regards the requirement of sanction in Exts.17 to 40 and Exts.43 to 48. He has also stated that entries in page 61 & 62 of Ext.67 were not audited. As internal auditor, he was also required to audit the entries made in Ext.67 as per instruction of Addl. Director.

103. PW-42, Utpal Kanti Bose has testified that he was serving as Asstt. project office special Animal Husbandry project, Karbi Anglong, Diphu prior to 21.12.94. He has identified the signature of Khagen Bora, who was the LDA-cum-storekeeper, of the office of DVO, Diphu. During investigations, he handed over Ext.218 stock register of DVO office, Diphu to CBI vide Ext.217 seizure memo. Entries of Ext.19 in 218 from page No.8 to 12 were entered by storekeeper Khagen Boro. As per direction of CBI, he visited the go down of the Govt. Poultry-cum-pig farm along with Farm Manager, LDA and storekeeper of the office and found 88 nos. of goat proof fencing rolls, intermediate iron posts 1400 nos.; Stage iron poles 500 nos, 3 nos. of angle posts.

104. PW-43, Ganesh Ch. Das has deposed that he was serving as Dy. Director, Vety. Hills from January, 1991 to December, 1993. From 09.12.91 to 15.12.91 he was also in the charge of Addl. Director, Vety. Hills. After taking over the charge from T. Buragohain. He is acquitted with the handwriting and signatures of T.

Buragohain, R. Hrangkhal (FAO), BN Sharma (Dealing Asstt.) of account branch, Hafiz Ali (UDA), Ebrahim Ali (Cashier) and Ajay Sarma (Internal Auditor). He has stated the procedure for purchasing the materials as under;

105. Firstly, quotations are called after quotation and upon scrutiny of the quotation with lowest rate is accepted by the purchase body. The authority issued supply order to the farm for supply of materials based on which the supplier of the concerned farm supplied the materials along with the bills for payment of the bills. After supply of the materials the storekeeper so supplied and if the materials are found in correct and good condition, the bills are certified for payment. Based on such certified bill, the supplier submitted the bills to the office which would prepare the bills for payment. Thereafter, the bills received from the supplier is scrutinized and verified for the budgets provision sanction order etc. by the F&AO. The bills of the supplier sent to the treasury for payment much contained the sanction number.

106. PW-43 has testified that the RCC bills vide Exts.17 to 48 were submitted to the treasury by Addl. Director, T. Buragohain. But the bills do not contain the sanction-number. He has stated that the Ext.67 is the bill register. He has identified Ext.64(33) to 64(64) are the initials of T. Buragohain. Ext. 66 is the cash book, which bears the

signatures of T. Buragohain. For the financial year 1991-1992, the budgets provision under plan and non-plan Head stood at Rs.19,08,90,000/- (Nineteen crores eight lacs and Ninety thousand) Rs.75,01,000/- respectively for the Vety. Hills, Haflong. Ext.219 is the detailed estimate of revenue and expenditure of the Finance Dept. Govt. of Assam for the year 1991-1992. Ext.219(1) is the relevant entry at page No.240.

107. During cross-examination, PW-43 has denied the suggestion that LOC is not required for plan sixth schedule area. He has also denied the suggestion that Addl. Director, Vety. is the DDO being the Sanctioning Authority, no separate sanction was required.

108. PW-44, Sarbeswar Pegu was serving as Branch Manager in SBI, South Guwahati Branch during the year 1993. As required by CBI, he forwarded the pay slip and signature Ext.209 signature card of account holder Bibeka Nanda Sarma with account No.1/114 together with ledger sheet vide his Ext.207 forwarding letter. He has confirmed that Ext.207(1) is his signature. Ext.208 is the pay in slip, Ext.220 is the ledger account and Ext.221 is the account opening form in respect of the said Bibeka Nanda Sarma. He has also testified that Ext.220 and 192 are the demand drafts for Rs.1 lac and Rs.50,000/- respectively which were credited in a/c No.1/114 Bibeka Nanda Sarma.

109. He has also testified that Ext.142, 143 & 144 are the pay-in-slips, specimen signature card and ledger sheet of the said account of Bibeka Nanda Sarma respectively. As per Ext.144 an amount of Rs.1,50,000/- was deposited in his said account on 03.03.92 vide Ext.142 pay-in-slip. Ext.144(1) is the relevant entry.

110. During cross-examination PW-44 has replied that Ext.144 was taken out from the ledger book and he cannot say who had made the entries in 144.

111. PW-45, Dr. Amarjyoti Hazarika has testified that he was serving as Manager, Pig cum Poultry farm, Diphu since January, 1994. From 1993 onwards, raw materials were received from Karbi Anglong Autonomous Council Authority. On his joining as Manager of the said farm, he had verified the stock and on verification, no stock was found available. But subsequently unaccounted fencing materials were found in the pig section godown. On being brought to the notice of higher authority about the said materials, it was reported to him that, the materials belonged to District Vety. Office.

112. During cross-examination, he has replied that the stock register of feed mixing plant was seized from him from CBI. However, the register was not returned to him. He along with Utpal Kanti Bosh, PW-42 visited inside the godown of pig and poultry farm, and they had found fencing materials and post.

113. PW-46, Khagendra Kr. Bora was the LDA in the office of District Vety. Officer, Diphu. He has stated that he was working in the said office since 1988 as LDA and storekeeper. He made entries in Ext.218 register from page 8 to 12. He has confirmed that Ext.218 (5) to 218(13) are the signatures of Dr. BC Baruah.

114. This witness was declined hostile by the prosecution. During his cross-examination by prosecution, he denied the suggestion that in his previous statements before the I.O he had stated that no materials was received in respect of the entries Ext.218.

115. In cross-examination by the defence side, he has replied that he found the materials at the store at the time of entry in the register.

116. PW-47, Asst. Manager, SBI, Haflong has testified that he was working in the Draft Section and used to issue draft. He is acquainted with the signatures and handwritings of LP Barman, K.S. Bhanderkar, KM Nag, AK Deb Roy and AS Thakur, who was also working in the a/c section, bill section and debit scroll etc.

117. He has identified Ext.41(16), Ext.35(20), Ext.22(30), Ext.23(20), Ext.34(23), Ext.33(19), Ext.25(23), Ext.26(20), Ext.28(22), Ext.44(23), Ext.47(32), Ext.45(23), Ext.43(21), Ext.46(39) & Ext.20(21) are the signatures of passing officer LP

Barman. Ext.17(17) is the signature of AK Deb. Ext.24(34), 32(33), 27(27), 31(20), 30(19), 42(38), 19(24), 39(31) & 38(21) are the signatures of passing officer KM Nag. He has also identified Ext.21(22), 29(21), 43(16), 18(19), 36(21), 40(18), 37(21) are the signatures of passing officer KS Bhandarkar. Ext.21 is for Rs.13,75,194/-.

Cross-examination of PW-47 is declined.

118. PW-48, Sri S Thangew was working as Finance and Accounts Officer, Vety. Dept., Haflong during 1993-1997. He has testified that as Finance & Accounts Officer, he was to assist DDOs in all financial matters i.e. control over budget, sanction etc. He has confirmed that Ext.223 is the delegation and Financial Powers Rules 1996, Govt. of Assam by which his power and function was specified (page Nos. 112 & 113).

119. As per the procedure, the sanction order number is required to be mentioned on the front page against the bill. The Dealing Asst. must mention the sanction order in the bill, in the absence of sanction order number, although the bill may be sent to Treasury, but the treasury office cannot pass the same without sanction order number. He has confirmed that there is no mention of sanction order number in Ext.17 to 31 and 33 to 45, 47 & 48 bills. The DDOs used to counter sign the bills if found in order. He has to see the budget allocation.

120. During investigation, CBI collected specimen signatures vide Ext.224 (3 sheets) of accused Jayanta Sarma (A-18) in his presence. He has confirmed that Ext.224(1) to 224(3) are his signatures.

121. In cross-examination, he has replied that the aforesaid bills were contingency bills for which there is contingency bill Manual for passing the bills. He has denied the suggestion that the bills were passed in accordance with the rules.

122. He has also very distinctly stated that during the investigation as per instruction of CBI, he counted the materials in the vety. campus and found 84 Fire Extinguishers, 24 steel racks, 14 nos. cattle bridges on 30.12.96.

123. PW-49, Phonidhar Das, LDA in the office of vety. Haflong has testified that during 1995, he has supposed to look after the preparation of pay bill and contingency bill. Generally contingency bills were prepared in the office and sent to Accountant who after examination sent the same to the Addl. Director for his countersign. Thereafter the bills were presented to the treasury for payment. This store in-charge at the time of presenting the bills must verify where the materials had been received by the office and he used stock certificate. After such verification the bills were sent to account who in turned the same to the head Asst. and then to FAO who examined the same. At last, the bills were sent to

Addl. Director for approval and countersign before present to the treasury for payment.

124. During cross-examination, he has replied that Addl. Director was the DDO cum sanctioning authority. No separate sanction was required although there is a limit for sanction. Soon after the materials were received by store in-charge the same are entered in the stock book register. Accordingly, the certificate is issued.

125. PW-50, Islam Uddin Mazumdar who was the Vety. Field Asst. ICDP, Manza during 1989-1991. He has identified the signatures – Ext.19(24), 19(10) being the signature of DC Baruah, who was his controlling authority. He has confirmed that the material mentioned in bill Nos.14 to 17 dtd 17.09.90 of Karbi Anglong were received.

126. During cross-examination he has replied that he was not the storekeeper and did not have any connection with the store. The materials were received by storekeeper. He has also stated that the bills No.14 to 17 were not meant of Suriyajan Regional, ICDP.

127. The evidence of PW-51 Dr. Madan Sonowal, retired Asst. Director, Monitoring and Evaluation, is not discussed here. Because the prosecution did not complete his examination in chief.

128. PW-52, Anwar Hussain Saharia, SDVO, Hamren, Karbi Anglong has testified that during 1996-97, he was working as Regional Artificial Insemination Officer at Umrangso after taking over charge from accused Arifur Rahman. He has stated that CBI seized Ext.225 Instrument and Appliances register from him. The materials reflected in Ext.17(19) has not been reflected in Ext.225 stock register.

129. During cross-examination, he has stated that Ext.225 was maintained at O/C Umrangso, which is within the jurisdiction of Addl. Director, AH & Vety., Haflong. The suppliers used to supply materials in Haflong office also. He does not know whether the materials mentioned in Ext.17(19) were entered in the stock register maintained by Haflong office.

130. PW-53 Dilip Kr. Phukan, Central Bank of India has testified that during 1996 while he was working at Ulubari Branch. Ext.225 demand draft was issued by SBI in the name of Bibeka Nanda Sarma, proprietor of M/s Industries. The draft was submitted in their Branch on 29.02.92 for clearing. Ext.227/1 is the clearing seal and Ext.227/2 is the clearing confirmation seal of CBI, ulubari Branch. Ext.227/3 is the signature of proprietor of M/s Assam Industries.

131. During cross-examination, he has replied that he has submitted any documents from the bank to show

Bibeka Nanada Sarma was the proprietor of M/s Assam Industries.

132. PW-54, Sri Mohindar Singh, GEQD, Hyderabad has testified that he is MSc. in Chemistry and had undergone 3 years training in scientific examination in documents including handwriting identification and forgery detection at Govt. of India, Laboratory Hyderabad. He has professional experience for more than 32 years and independently examined about 1000 documents expressing his opinions. Moreover, he has appeared as an expert witness in various Courts of law. Thus, it appears PW-54 being post-graduate holder in Chemistry and trained up has sufficient length of experience in the field of examination and identification of handwriting and forgery detection etc.

133. He has testified that the question-documents, specimen handwritings, signatures and admitted handwritings/signatures mentioned in letter Ext.228 (14 sheets) SP CBI ACU III were received for examination and opinion in the laboratory of GEQD, Shimla, where he was posted during 1980-2008.

134. After careful and thorough examination of all the original documents, he came to the conclusions which are given in his typed opinion No.CX-57/97 dtd. 23.05.97 (2 sheets) which is Ext.261 (under objection from defence being a carbon copy). He has confirmed he put signatures in both the sheets vide Ext.261/1 &

261/2. He has also confirmed that Sh. Sood also independently examined those original documents and came to the same to the conclusion as of him. He has identified Ext.261/3 & 261/4 are the signatures of Sh. Sood. The detail reasons in support of his aforesaid opinion are given in 13 typed sheets each bearing his signatures – Ext.262/1 to 262/13.

135. He has made it clear that Ext.261 along with the reasons (Ext.262) be the part of his statement. Although, Ext.261 is the carbon copy of his opinion from his office record, but it is bearing his original signatures and original opinion.

136. During cross-examination, PW-54 has replied that he has not specifically mentioned the name of scientific instruments used by him during examination and his reasons in Ext.262. He has also made it clear that in the modern writing instruments like ball point pen and hard tips pen, there is no splitting of nibs and hence pen's pressure cannot be determined. He has also stated that the examinations were done directly from original documents with the help of scientific aids and photographic enlargement was not made. He has denied the suggestion that he did not carry out the examination as per procedure and Ext.262 is not correct.

137. PW-55, Smt. Christina Jeme, Sr. Accounts Asst., Haflong Treasury has testified that she has been

working in Haflong Treasury since 1987. During 1991-92, D. Sonowal was the Treasury Officer and JC Deb was the accountant. She also knows Sr. Account Asst. T. Chetry and Account Asst. Vaiphei. She has stated the procedure for presenting the bills for treasury and process of passing the bills for presenting to the bank for encashment.

138. She has stated that the Head of Account under which the payments were made to the Addl. Director, AH & Vety. Department are 2403/91-92 and 2404/91-92.

139. Ext.135 is the subsidy register in the Head of Account 2403 for the period 1991-92 maintained by Haflong Treasury. In the month of April, i.e. 03.04.91, the total amount of Rs.4,45,886/- was paid, on 05.04.91 a total amount of Rs.11,39,068/- on 08.04.91. Total amount of Rs.70,660/- & 10.04.91 a total amount of Rs.1,22,170/- was paid. From under the contingency head. She has confirmed that Ext.135/50, 135/51, 135/53, 135/54 are the said entries.

140. On 02.05.91 a total amount of Rs.11,10,390/- vide ext.135/55, on 03.05.91, an amount of Rs.10,184/- vide Ext.135/56, on 06.05.91, an amount of Rs.4,000/- vide Ext.135/57, on 07.05.91 a total amount of Rs.14,700 vide Ext.135/58, on 07.05.91 an amount of Rs.21,601/- vide Ext.135/59, on 07.05.91, an amount of Rs.1,05,000/- vide Ext.135/60, on 17.05.91 a total

amount of Rs.10,09,870/- vide Ext.135/61 and on 31.05.91 a total amount of Rs.30,70,338/- vide Ext.135/62 were paid.

141. She has also stated that Rs.76,626/- and Rs.5,115/- on 01.06.91 vide Ext.135/63, Rs.818470/- vide Ext.135/64 on 04.06.91 an amount of Rs.146424/- vide Ext.135/65 on 08.06.91, Rs.75830/- vide Ext.135/66 on 19.06.91, an amount of Rs.96460/- vide Ext.135/67 were paid to the Addl. Director, AH & Vety. Dept.

142. She has also stated, in the month of July, 91, the following amounts were also paid to Addl. Director, AH & Vety. Dept.- Rs.5940/- vide Ext.135/68 (on 02.07.91), Rs.172800/- & Rs.249480/- vide Ext.135/69 (on 05.07.91), total Rs.2,79,169/- vide Ext.135/70 (on 06.07.91), Rs.2,33,550/- & Rs.3,43,440/- vide Ext.135/71 (on 08.07.91), Rs.1819, Rs.19732 & Rs.14470 vide Ext.135/72 (on 09.07.91). Rs.1934611/- vide Ext.135/73 (on 11.07.91), Rs.26638/- vide Ext.135/74 (on 16.07.91), Rs.1563/- vide Ext.135/75 (on 20.07.91) Rs.277/-, Rs.577854/-, Rs.182222/- and Rs.383070 vide Ext.135/76 (on 25.07.91), Rs.2108254/- vide Ext.135/77 (27.07.91) were paid.

143. Similarly, PW-55 has also stated the details of payment made in the month of August, September, October, November, December 1991 and January, February & March, 1992 through Ext.135/9, vide

Ext.135/78, vide Ext.135/79, vide Ext.135/81, vide Ext.135/82, vide Ext.135/83, vide Ext.135/84, vide Ext.135/85, vide Ext.135/86, vide Ext.135/87, vide Ext.135/88, vide Ext.135/89, vide Ext.135/90, vide Ext.135/91, vide Ext.135/92, vide Ext.135/93, vide Ext.135/94, vide Ext.135/95, vide Ext.135/96, vide Ext.135/97, vide Ext.135/98, vide Ext.135/24, vide Ext.135/25, vide Ext.135/30, vide Ext.135/99, vide Ext.135/100, vide Ext.135/101, vide Ext.135/102, vide Ext.135/103, vide Ext.135/104, vide Ext.135/105, vide Ext.135/106, vide Ext.135/107, vide Ext.135/108, vide Ext.135/109 to Ext.135/120, vide Ext.136/1 to Ext.136/13.

144. During cross-examination, he has stated that at the relevant time PW-22 was also worked with her with the same capacity.

145. PW-56, Sri Prithi Biswas, Vety. Field Assistant has deposed that during 1991-92 he was working in Phuloni Duck Breeding farm. His duty and responsibilities were to look-after the work of the farm. Materials required were obtained from Addl. Director, AH & Vety. Dept. (Hills), Haflong based on the requisition of the materials. He used to enter the materials after being received from the Addl. Director, AH & Vety. Dept. He has stated that Ext.263 RCC bill of the party given to the Addl. Director, AH & Vety. Dept. showing supply of roof fencing 40 rolls amounting to Rs.47,937/-. Accused

Dr. Mabir Rahman, the Manager of the duck breeding farm put Ext.263/1 as signature, who has given certificate receipt entered in stock book No.6. As there was no book No.6 in the duck breeding firm so Mabir Rahman issued false certificate. Ext.264 does not bear any certificate regarding the entry in the stock book. Ext.264/2 is the signature of T Buragohain the then Addl. Director, who had passed the bill for payment.

146. Ext.20 RCC bills No.215 dtd 05.12.91 consist of 3 nos. of challans and 3 nos. of bills of Krishna Hanse, Diphu. Ext.20B(2) is the bill of Krishna Hanse dtd. 14.11.91 addressed to Addl. Director, AH & Vety. Dept., Haflong for Rs.1,92,327/- against 14 nos. of items. The items were sent to be shown by Krishna Hanse and shown to have received by Manager Mabir Rahman of the duck breeding firm, Phuloni. He can identify Ext.20/3/1. These medicines were never received by him as he was acting storekeeper. He has proved Ext.20/1 & 20/22 are the signatures of T. Buragohain and M. Rahman respectively in Ext.20 (B) bill.

147. He has stated that the items shown to be sent by Krishna Hanse to Phuloni duck breeding centre against Ext.20/23 bill and Ext.244 & 245 challans were never received by duck breeding centre as he was the storekeeper at the relevant time. He has proved Ext.244/1, 245/1 & 245/2 being the signatures of

accused M. Rahman. Ext.29 RCC bill no.90 dtd 31.07.91 contains two no. of bill and challan.

148. Supplier Bhola Rogpi was shown to supply 3 nos. of item vide Ext.264 and one item vide Ext.263 to the office of Addl. Director, AH & Vety. Dept. But the same were not entered in stock book No.6 at page No.106. However, there is no stock book No.6 at the duck breeding firm. In the backside of the said bill , accused M. Rahman gave certificate showing receipt of materials in good condition. He has stated that he received the articles against 231 & 265 and accordingly he made entries.

149. In his further chief recorded on 02.09.2024, PW-56 has stated that due to loss of his memory, he is not able to say the detail facts of the case and would be able to merely identify his signatures, if shown.

During cross-examination, he replied that he joined as Duck Asstt. at Phuloni Duck Breeding Farm in and around 1983-1984 and he forgot the Manager of the said farm at that relevant time was. He cannot recollect what had happened at Phuloni Duck Breeding Farm. He also cannot remember what he had deposed before the Court earlier. It is relevant to mention here that, while recording the statement of PW-56 on 02.09.2024, this Court observed that the witness has lost his memories about the facts relating to his duties at Phuloni Duck Breeding farm and he was not in a

normal state of mind due to suffering from high-pressure, heart disease and could not speak distinctly.

150. PW-57, Sri Laxmi Prasad Barman, retired Dy. Manager, SBI has testified that he was posted at SBI, Haflong Branch (Accounts Dept.) during 1991-92. He has given the details of the procedure regarding the payment of cash or transfer after the Govt. bills are received from Treasury. He is acquitted with the writings and signatures of K S Bhandarkar, K M Naag, A S Thakur and A K Deb Roy as he was working with them at the said SBI branch. He has confirmed that AK Deb Roy passed the bill amount to Rs.6,45,582/- for cash payment by putting his signature Ext.17/18. He has confirmed that Ext.18/19 is the signature of K S Bhandarkar along with the seal who had passed the bill to the tune of Rs.6,08,530/- and the payment was made in cash. Ext.19/24 is the signature of K M Naag along with official seal who has passed the bill for Rs.7,59,224/- and the amount was paid in cash.

151. PW-57 has also proved that Ext.24/34, Ext.27/7, Ext.30/19, Ext.31/35, Ext.32/33, Ext.38/28 are the signatures of Mr. K M Naag along with official seal who had passed the Govt. bills. The bill amounts were paid in cash. He had also admitted that Ext.20/22, 22/30, 25/35, 26/20, 28/22, 33/19, 35/20, 41/16, 44/23, 47/32 & 48/21 are his signatures with bank seal, and he had passed the bills and payment were made in cash.

152. Similarly, he has also proved that Ext.29/21, 36/21, 67/21, 40/18, 43/29 are the signatures of KS Bhandarkar along with bank seal, who had passed the bills and payment were made in cash. He had also testified that Ext.266 is the Govt. Debit Scroll pertaining to SBI, Haflong: 0247 of different dates for the year 1991.

153. He has also proved the following:-

Ext.266/1 entry at page 74 showing payment of Rs.6,45,582/-on 05.04.91 against treasury voucher vide ext.17 having bank scroll No.66; Ext.266/2 entry at page 12 against scroll No.32 showing payment of Rs.7,59,224/- against Ext.9 treasury voucher. Ext.266/3 entry at page 10 showing payment of Rs.3,20,128/- against treasury voucher vide Ext.20; Ext.266/4 entry at page 97 showing payment of Rs.4,82,456/- against treasury voucher vide Ext.22 Govt. Debit Scroll No.57; Ext.266/5 entry at page 97 showing payment of Rs.7,06,888/- against treasury voucher vide Ext.23 Govt. Debit Scroll No.58; Ext.266/6 entry at page 12 showing payment of Rs.5,99,200/- against treasury voucher vide Ext.24 Govt. Debit Scroll No.32; Ext.266/7 relevant entry at page 74 showing payment of Rs.3,78,000/- against treasury voucher vide Ext.25 Govt. Debit Scroll No.91; Ext.266/8 entry at page 74 showing payment of Rs.567000/- against treasury voucher vide Ext.26 Govt. Debit Scroll dtd 20.11.91

bearing No.30; Ext.266/9 entry at page 83 showing payment of Rs.2,39,680/- against treasury voucher vide Ext.27 Govt. Debit Scroll dtd 02.05.91; Ext.266/10 entry at page 74 showing payment of Rs.7,93,654/- against treasury voucher vide Ext.28 Govt. Debit Scroll dtd 20.11.91 bearing No.29; Ext.266/11 entry at page 14 showing payment of Rs.194881/- against treasury voucher vide Ext.29 Govt. Debit Scroll dtd 02.08.91 bearing No.98; Ext.266/12 entry at page 12 showing payment of Rs.160072/- against treasury voucher vide Ext.30 Govt. Debit Scroll dtd 19.09.91 bearing No.31; Ext.266/13 entry at page 12 showing payment of Rs.989880/- against treasury voucher vide Ext.31 Govt. Debit Scroll dtd 19.09.91 bearing No.29; Ext.266/14 entry at page 83 showing payment of Rs.646480/- against treasury voucher vide Ext.32 Govt. Debit Scroll dtd 02.05.91 bearing No.77; Ext.266/15 entry at page No.33 showing payment of Rs.268000/- against treasury voucher vide Ext.33 Govt. Debit Scroll dtd 10.10.91 bearing No.92; Ext.266/16 entry at page 74 showing payment of Rs.968841/- against treasury voucher vide Ext.35 Govt. Debit Scroll dtd 20.11.91 bearing No.28; Ext.266/17 entry at page 46 showing payment of Rs.313575/- against treasury voucher vide Ext.36 Govt. Debit Scroll dtd 17.05.91 bearing No.13; Ext.266/18 entry at page 46 showing payment of Rs.355950/- against treasury voucher vide Ext.37 Govt. Debit Scroll dtd 17.05.91 bearing No.15; Ext.266/19

entry at page 29 showing payment of Rs.565000/- against treasury voucher vide Ext.38 Govt. Debit Scroll dtd 31.05.91 bearing No.165; Ext.266/20 entry at page 12 showing payment of Rs.573552/- against treasury voucher vide Ext.39 Govt. Debit Scroll dtd 19.09.91 bearing No.34; Ext.266/21 entry at page 46 showing payment of Rs.279675/- against treasury voucher vide Ext.40 Govt. Debit Scroll dtd 17.05.91 bearing No.14; Ext.266/22 entry at page 2 showing payment of Rs.1003543/- against treasury voucher vide Ext.41 Govt. Debit Scroll dtd 02.11.91 bearing No.39; Ext.266/23 entry at page 74 showing payment of Rs.567000/- against treasury voucher vide Ext.44 Govt. Debit Scroll dtd 20.11.91 bearing No.32; Ext.266/24 entry at page 67 showing payment of Rs.756000/- against treasury voucher vide Ext.45 Govt. Debit Scroll dtd 22.11.91 bearing No.6; Ext.266/25 entry at page 33 showing payment of Rs.474600/- against treasury voucher vide Ext.46 Govt. Debit Scroll dtd 10.10.91 bearing No.78; Ext.266/26 entry at page 2 showing payment of Rs.382167/- against treasury voucher vide Ext.47 Govt. Debit Scroll dtd 02.11.91 bearing No.40; Ext.266/27 entry at page 74 showing payment of Rs.756000/- against treasury voucher vide Ext.48 Govt. Debit Scroll dtd 20.11.91 bearing No.27;

Cross-examination was declined by the defence.

154. PW-58, Hafiz Ali is an approver of this case, and he was retired as Head Asst. of the office of Addl. Director, AH & Vety. Dept. Hills, Assam, Haflong. He has deposed that he had started working in different capacity in the said office since 1988. Initially he was made accused in this case, but Court granted him pardon on his willingness to confess before Ld. Special Magistrate. Accordingly, he voluntarily made confessional statement without any threat/influence/pressure from any corner including CBI. He was also given sufficient time for reflection before recording his confessional statement. **155.**

The prosecution exhibited the photocopies of his confessional statement vide Ext.267 (under objection from defense side). He has confirmed Ext.267/1 to 267/5 are his signatures in the confessional statement. In 1991-92 he was working as Jr. Asst. and had to look after planning, budgeting works, establishment works as there was no Head Asst. in the office at that time. He used to deal with the files which were put up before him by Jr. Asst. and he sent the file to FAO who examined and forwarded the files to Addl. Director. Sometimes cashier/accountant also sent the files to FAO, Addl. Director, Dy. Director, another concerned official, AH & Vety. Dept., Hills, Haflong. Since he was the Head Asst. at relevant point of time, he is acquainted with the writing and signature of Dr. T. Burahgohain, Arifur Rahman (in-charge central Vety. store, Hills). U

Hrankhal (FAO), Dr. D. Purukayashta (Dy. Director, AH & Vety. Dept., HQ, Haflong), Dr. DC Baruah (DDO, Haflong), Dr. M. Rahman (the then Manager, Duck breeding farm, Phuloni), Dr. Jadav Gogoi (Manager fooder farm), BN Chakraborty (UDA, store), Ebrahim Ali (cashier), K Khan (LDA-cum-storekeeper). He is also acquitted with the signature of D. Sonowal, the then Treasury Office, Haflong (who was posted as FAO in the o/o Addl. Director, AH & Vety.). Accountant H. Vaiphei, Mr. Chetry, Treasury Office, Haflong.

156. He has testified that as a Head Asstt. he deals with the suppliers – Bibekananda Sarma of M/s Assam Industry; Jayanta Sarma, s/o Bibekanada Sarma of M/s Assam Industry; A Kro and Manik Sarkar, both public suppliers. Sri T K Das, Assam Agro Industry, Silpukhuri, Guwahati; Nripen Roy, Franklin Hanze, Viktor Sangma, Bhola Rongpi, Krishna Hanse, Haren Roy, Pranab Saikia. He also knows them personally and is well acquitted with their handwriting and signature as he was working there till his retirement.

157. He has given the detailed procedure regarding the procurement of required materials for different farms, project and offices located in the hill areas by the order of the Addl. Director to the approved farm/supplier. Orders for supply of materials were generally placed to the approved farm individually according to the availability of the farm. In case of urgent necessity of

the materials, Addl. Director as Head of the Dept. constitute technical committee to purchase urgent materials as per his delegation of financial powers. The approved farm/supplier on receiving the supply order from the Addl. Director, Vety. Hills delivered the required materials to the Central Vety. store/District Vety. Office, Dy., Director, O/c ICDP, all Farms' Managers, Feed milk, Vety. dispensary etc. and other concerned areas, in hill areas of Assam.

158. After receiving the materials concerned Officers utilized the same with information to Addl. Director by maintaining stock register, issue register. On receiving the materials relevant entries are made in the stock book with a certificate in the bill, certifying that the materials received in Good and Full condition. The certificate is given by concerned officer, storekeepers, in-charge vety. store and the challan of the parties is also signed by the concerned receiving officer/staff on receipt of the materials and goods. Thereafter the supplier submits the bill on receipt of which the accounts section prepared the bills after getting the order from Addl. Director/FAO.

159. All the TV vouchers are prepared in the accounts section and bills were passed by Addl. Director, AH & Vety., Hills for submitting in Treasury office for drawl. At the time of the preparing of bill, budget provision as well as sanction from the Govt. is necessary and are

required to be seen in the account section as well as by the Addl. Director, AH & Vety. Hills. The Treasury officer upon receipt of the bills is required to check sanction and budget before passing the bill show submitted by the office of Addl. Director, AH & Vety., Hills, Haflong. During the relevant time, the Director passed the bills of the private suppliers exceeding the budget allotment and without any sanction order.

160. He has testified that Ext.19 RCC bills containing 4 (four) bills of Anand Kro supplier of M/s Karbi Anglong heavy materials for Rs.759224/- was passed by Dr. T. Buragohain. These bills contain 4 bills viz. Ext.19/25, 19/26, 19/27 & 19/28. He has confirmed that Ext.19/25/1 to 19/28/1 are the signatures of A. Kro. These bills did not contain the sanction order. Materials of the said bill were entered in the stock book No.5 vide Ext.218 reflected at page Nos.7, 9, 11 & 13. Manik Sarkar on behalf of Anand Kro, M/s Karbi Anglong heavy material received an amount of Rs.14,81,340.01 vide Ext.19/24 money receipt against RCC bill No.11 to 18. Ext.19/24/1 is the signature of Manik Sarkar, whom he personally knows.

161. During cross-examination on behalf of D. Sonowal (A-12), PW-58 has replied that T Buragohain was the Head of the Dept. of hill areas and was also the drawing and disbursing officer. Being the head of the Dept. was the sanctioning authority also, so further sanction was

not required. The treasury office is to check the availability of the budget on the basis of the sanction given by the Govt. of Assam. All budget allocation was under the seal and signature of T. Buragohain except salary bill no contingency bill was pass without budget.

162. During cross-examination on behalf of accused T. Buragohain PW-58 has replied that in RCC bill no.5 vide Ext.17, only sanction order was not noted and there was no other mistake, the bills were in mistake. The RCC bills vide Ext.19 did not disclose the sanction order for the materials relating to the budget. He has admitted that he wrongly stated in his chief that the certificate (Ext.245/2) given in the bill of Krishna Hanse was false. He had also stated that Dr. T. Buragohain was invested with full financial power of sanction by the Govt. in special case without raising his status. However, sanction from the Govt. was necessary. At the relevant time, he reminded Dr. T. Buragohain that he was issuing sanction without budget or exceeding the budget allocation.

163. During cross-examination on behalf of Krishna Hanse and Anand Kro (A-19), he has replied that as per order no. HVD/G-Misc./91-92/18/3 dtd. 28.07.1991, the materials were supplied to the Manager, Duck Breeding Farm, Phuloni but the stock book was maintained at Haflong. He knows nothing about quantity of material to the said farm. Ext.81/2 bill does not contain the

certificate regarding the supply of materials at Manja. Being the Head Asst. of the Department, he himself did not maintain the stock book for the material, ICDP, Manja. Ext.19/24 is the money receipt containing the details of RCC bill No.11 to 18 for which the amount of Rs.14,81,430/- was received by Manik Sarkar (now expired) on behalf of Anand Kro.

164. During the cross-examination on behalf of H.Vaiphei(A-16), PW-58 has replied that in the treasury bills exhibited in the Court, he did not prove his signature. He cannot say about the correctness of the treasury bills which were checked by FAO, cashier and internal auditor, Hills, Haflong.

165. During the cross-examination on behalf of Tarun Kr. Das(A-21) & Bibekananda Sarma (A-17), PW-58 has replied that the bills of the supplier sent for payment were submitted through various offices where materials were submitted by the farms. Without going through the stock register/verification by the competent officer, he cannot ascertain whether the materials supply by the concerned farms or not. He has also stated that the bills were routed through proper channel and as the materials were supplied as such there was no irregularity in making the payment, however there was no sanction.

166. During the cross-examination on behalf of Dr. Mabir Rahman (A-7), PW-58 has replied that he never

visited the Duck Breeding Farm at Phuloni which was at 200 km away from his office. He did not have personal knowledge as to what materials, if any were supplied to the said Duck Breeding Farm. He has mentioned in his evidence in chief that no materials were received at the said farm because in stock book Ext.288, there was no mention of issuance of materials. Entries in the stock book are made by the staff of Addl. Director, Haflong and thereafter articles and materials were sent to the concerned officer. The materials shown in Ext.295 challan were supplied by Krishna Hanse as per order of Addl. Director vide No.HVD/6/MISC/91-92/1813 dtd. 26.07.91. The bills w.e.f. to Ext.295 was paid by the Director AH & Vety. to Krishna Hanse and not by accused Mabir Rahman who did not have any monetary transaction in the office.

167. During the cross-examination on behalf of BN Chakraborty (A-9), PW-58 has replied that during 1991-92, BN Chakraborty was serving as UDA in the office of Addl. Director, AH & Vety. Hills, Haflong. His primary duty was to deal with the order file for purchase of material and stock entry. At first the dealing Asst. concerned deals with the bills of the supplier and then it used to be put up before him. Thereafter he endorsed the bill to BN Chakraborty who was to verify the bills with the supply order regarding price quoted. The approved rate must be entered into stock book. The

stock register is routed through him to FAO and then to Addl. Director. Thereafter, upon scrutiny of the bills by FAO and accountant, it goes to the Addl. Director who is the supreme authority to pass the bill as per advice of the FAO. Drawl are submitted by accused BN Chakraborty as UDA.

168. PW-59, Sri Ratan Kr. Deb was posted as clerk cum cashier at SBI, Haflong during the period 1987 to 2004. He has stated that Ext.187 to 198 and Ext.205 & 206 were the demand draft issued from SBI, Haflong Branch with different denomination and in the name of different persons. He has identified Ext.187/2 to 198/2 and Ext.75/2 to 79/2 being the signatures of KS Bhandarkar. He has also stated that Ext.75 to 79 are the call deposit of different date and different denomination issued by SBI, Haflong Brnach in the name of Addl. Director, AH & Vety, Assam.

169. PW-60, has proved the account opening form and specimen signature card of Viktor Sangma and Manik Sarkar with regard to their account maintained at SBI.

170. Statement of **PW-61** Rakhai Krishna Roy is not required to be stated herein details for he was mere a witness in the preparation of Ext.367 (search-list) by CBI.

171. PW-62, Sri C Baitei is a retired VFA, Govt. of Assam and he is an approver in this case. According to him during the year 1991-92, he was posted as storekeeper in the office of Dy. Director, Hills, AH & Vety. His duties and responsibilities were to look after the store and to receive the medicines and material from the suppliers and to make the entries in the stock book and giving certificates on the bills of the suppliers.

172. He has stated that he was made accused in this case for issuance of false certificate. Based on the prayer of pardon, he gave a statement before the Judicial Magistrate, Guwahati confessing his guilt. Accordingly, he had been made an approver subject to his giving full and true statement to the Court.

173. He has testified that during 1991, materials/medicine were, often either not at all supplied or short supplied to the dept. by the supplier but store officer, Dr. Arifur Rahman pressurized them for certifying the bills as if the materials were received. Under this situation, he had to issue false certificates in the bills of the supplier and had to make false entries in the stock book showing receipt of materials/medicines.

174. He has stated that he had given false certificates in the bills – Ext.21/23, 21/24, 21/25, 22/32 to 22/36, 33/21, 34/33 to 34/35 knowing fully well that no medicine had been received and he had done it under the pressure of T. Buragohain and Dr. Arifur Rahman.

He has confirmed that Ext.21/29 to 21/31, 22/37 to 22/42, 33/24, 34/36 to 34/38 are his signatures along with the certificate with his handwriting. Ext.8, 9, 10 are the bills of GG & Associates containing the false certificate given by Arifur Rahman as those medicines were not received by him.

175. Similarly, the medicines in respect of Ext.10 bills of GG & Associates showing supply were also not received by him and false certificates was issued by Dr. Arifur Rahman. Dr. T. Buragohain the then Addl. Director AH & Vety. Hills gave a certificate at page No.1 of Ext.368 which is the central stock book of medicines maintained at AH & Vety. Dept. Haflong bearing book No.2 for the period from 12.10.90 to 06.06.92. Ext.368/2 is the entry at page No.56 & 57 showing receipt of medicine from Assam Industry, Guwahati but the medicines were not received, save and accept forceps for handling semen dose. Payments were made without receiving the medicines. Ext.368/3 & 368/4 are the signatures of T Buragohain who put counter signature on the relevant entry. PW-62 has confirmed that Ext.368/5 & 368/6 are his signatures.

176. He has also stated Ext.368/7 (relevant entry at page No.58 & 59), Ext.368/14 (page No.68 & 69) Ext.368/17(at relevant entry at page 64 & 65). Ext.368/17 (relevant entry at page 64 & 65) than 368/26 (relevant entry at page 62 & 63) Ext.368/29

(relevant entry at page 60 & 61) showing supply of medicine from Assam Industry, Guwahati but in fact no medicine was received, and payments were made falsely. He has proved Ext.368/8 to 368/10, 368/15 , 368/18 to 368/21, 368/27, 368/32, 368/33 are the signatures of T. Buragohain who countersigned the entries. He has also proved his own signatures on the relevant pages of Ext.368.

177. Ext.370 being register No.1 maintain in the office of Addl. Director, AH & Vety. Hills, Haflong for the period from 09.08.1988 to 27.03.1992 and T. Buragohain put Ext.370/1 signature on the certificate of the pagination. He has also confirmed that Ext.370/2 & 370/3 are the signatures of T Buragohain.

178. Ext.371 is the register No.6 maintained in the office of Addl. Director, AH & Vety. Hills, Haflong for the period from 31.10.1991 to 29.03.1992. He has also confirmed that Ext.371/1 & 371/2 are the signatures of T Buragohain who put countersignatures. Ext.371/3 & 371/4 are the signatures of B Chakraborty, the then UDA of the said office.

179. He has also deposed that Ext.372 & 373 bills are related to the supply of Heptabon chemicals and appliances. However, no medicine was received as mentioned in Ext.372 & 373 and false certificate showing receipt of medicine was given by Dr. A.

Rahman vide Ext. 372/1 & 373/1. He has confirmed that Ext.372/2 & 373/2 are his signatures.

180. PW-62 has also proved that T. Buragohain passed the bills by putting his signatures vide Ext.372/5, 372/6, 372/8. Ext.373/4 is the RCC bills passed by T. Buragohain who put signatures vide Ext.373/4 to 373/9.

He has confirmed that Ext.426 to 450 are the signatures of T. Buragohain on the backside of Ext.374 to 463 draft applications.

181. During the cross-examination on behalf of accused Bibekananda Sarma, PW-62 has denied the suggestion that medicines as per Ext.368/7 to 368/29 of the stock book were in fact received by him. He has also denied the suggestion that Assam Industry has supplied all the medicines duly reflected in the stock register for which payments were made.

182. PW-63, Kuladhar Saikia has testified that on 25.07.93, while posted as SP (Vigilance) Anticorruption Branch, Guwahati was also the O/C, ACB PS, Assam, Guwahati. On that day, after receiving enquiry report from R K Khanikar, Addl. SP, ACB PS, Assam, he treated the same as complaint and ordered registration of the case No.4/93 U/S 409/468/420/120B IPC r/w 13(2) of PC Act. Ext.464 is the photocopy of the FIR (under objection from the defense side) which is the complaint filed by RK Khanikar.

183. He has confirmed that Ext.464/1 & 464/2 are his signatures. He has also identified the signatures of RK Khanikar. He directed PK Kanungo, Inspector, ACB to investigate the case.

184. PW-64, Lalrem Sanga Ngamlai, Sr. FAO, Karbi Anglong has deposed inter-alia that he was posted at Hamreng sub-treasury Karbi Anglong in 1992. In March, 1996 he was transferred and posted at Haflong as Treasury Officer and remained posted till 2000. He has given the detail of the procedures regarding the procedure for making payment against the submission of RCC (Regular Contract Contingency) bills. The procedures are as follows;

(i) DDO should check and ensure that documents, vouchers are properly prepared along with the bills. The Subsidiary Order (SO) is a clause within the Treasury Rules which explain the procedure for passing of bills. TR-14 & TR-15 are the procedures of the Accountant General and Treasury Officers regarding the procedures for withdrawal of money from public accounts. TR-16 is the procedure for preparation of bills, vouchers etc. SO-56 & SO-57 are the procedures for checking of claims, bills etc.

185. When the bills are submitted by the department, Treasury officer is to pass the bills duly endorse to him by the treasury Asstt./Accountant after verification of the same. After passing of the bills by Treasury Officer,

the same are sent to the bank in a lock and key box. Thereafter the bank made the payment accordingly. When the bills of the DDO are submitted to the treasury office, the Asstt. entered the bills in the Token Register and accordingly sent it to the dealing Asstt. for scrutiny of the bills. Normally, the Jr./Sr. Accountant Asstt. check the bills and ensure that bill is presented in proper format duly endorsed and signed by the DDO.

186. Thereafter, the bill is sent to the accountant of the treasury. As per norms and procedures/rules payment is made according to the budget provisions. If the budget has not been sanctioned in the Head of RCC bills from the Ministry, then no bill can be passed. In the event bill is paid without budget provision, it would be considered as irregular payment which authority should investigate the matter.

187. PW-64 has also stated that he knows D Sonowal (Treasury Officer, Haflong), D Laskar (Sr. Account Asstt.), JC Dey (Accountant), Sri T. Chetry & H Vaiphei (Sr. Account Asstt.), H. Hmar (Jr. Accounts Asstt.) as he was working with them at Haflong Treasury during 1989-1990. He also knows their signatures and handwritings.

188. He has identified Ext.17/10, 18/12, 19/17, 20/15, 21/15, 22/22, 23/12, 24/20, 25/12, 26/10, 27/17 (under objection being photocopy) are the signatures of D Sonowal (Treasury Officer, Haflong). He has identified

Ext.18/14, 18/15, 19/19, 21/17, 24/23 (under objection being photocopy) are the signatures and writings of H Vaiphei (Sr. Account Asstt.). He has identified Ext.19/18, 20/16, 21/16, 23/15, 24/21, 25/15, 26/13, 27/18 (under objection being photocopy) are the signatures and endorsement of, D Laskar (Sr. Account Asstt.).

189. He has identified the signatures of D Sonowal (Treasury Officer, Haflong), D Laskar (Sr. Account Asstt.), Sri T. Chetry & H Vaiphai (Sr. Account Asstt.) in RCC bills from Ext.28 to 48.

190. He has also assured/confirmed on being shown RCC bills – Ext.372, 373, 374, 466, 467, 468, 469, 470, 471, 472, 473, 474, all of Addl. Director, Vety. Department, Haflong (Hills). He has identified the signatures of D Sonowal and D. Laskar in the said RCC bills.

191. During the cross-examination, on behalf of accused D. Sonowal, PW-64 has replied that as per rules in respect of non-contract contingencies in Addl. Directors, Rule 17 of the contingency manual is as follows;

As an exception to the rule in Clause (C) of paragraph 8 which requires that sanction must be quoted on the bill, no separate sanction is necessary if the bill or voucher on which the money is drawn is

signed or countersigned by the authority competent to sanction the expenditure. Addl. Director of vety. Hills, Haflong was the Head of the Vety. Department.

192. During the cross-examination, on behalf of accused Tutu Chetry, D. Laskar & H. Vaiphei, PW-64 has stated that during his tenure in the in Haflong Treasury, he had never dealt with the veterinary related files and connected documents viz. bills/vouchers, which have been exhibited in the Court through him. He also does not know the actual procedure as to how the bills were processed in the Treasury Office. He has stated that he does not know whether the sanction is necessary in case of bills related to sixth schedule plan budget. He cannot say if there are any flaws in the bills/vouchers that have been exhibited through him.

193. PW-65, KC Kanungo (retired DIG from CBI, Delhi) has confirmed that Ext.475 is the FIR of this case and Ext.475/1 & 475/2 are his signatures. He has also stated that RN Azad, the then Dy. S.P., CBI, ACU-III, submitted Ext.476 charge-sheet. Ext.476/1 to 476/15 are the signatures of R N Azad.

Cross-examination is declined.

194. PW-66, T R Hazarika (retired Addl. Secretary) has testified that at the relevant point of time, he was handling with official function as Under Secretary in Vety. Dept. Govt. of Assam. According to him, for

sanction of the scheme to the Addl. Director, AH & Vety. Dept., NC Hills, Haflong, the Commissioner of the Hills Dept. called for ceiling meeting of budget immediately after passing of the budget by assembly. Accordingly, Addl. Director of Hills allocated the farms for various scheme then Addl. Director places proposal for departmental approval.

195. Thereafter, the committee meeting is held under the chairmanship of Commissioner and Vety. Dept. The members of the committee are Sr. FA of the Dept., representative of the finance dept., an Addl. Director Hills, Vety. Dept. and Dy. Commissioner, Hills and under Secretary of Vety. Dept. once the meeting decides/ approved the schemes as proposed by the Addl. Director, AH & Vety. Dept. hills. After receiving the proposal for schematic sanction from Addl. Director of AH & Vety. Dept. Hills, the dept. processes for sanction. After approval of commissioner secretary of dept. and commissioner hills division dept. issues the sanction scheme-wise with condition that the sanction amount should be spent after following proper rules and procedure as per budget allocation. He has confirmed that Ext.477 relates to delegation of financial power to Addl. Director Dept., AH & Vety. Haflong. The letter authorized the Addl. Director Dept. AH & Vety. to execute the financial power in place of director of AH & Vety. with approval of finance (Establishment) Dept.

196. He has stated that at the time no LOC was required for the plan scheme whereas the non-plan scheme LOC was required except of salaries. He has also testified that Ext.477/1 was signed by Financial Advisor, Addl. Vety & AH Dept., Haflong, Sri PN Goswami. Ext.495 Letter dtd. 11.04.91 of Finance Dept., Budget Branch, Govt. of Assam was issued in connection with vote on Account Budget subject to LOCs and observance of Rules and Procedures relating to drawl of funds. As per Ext.496, Directors/Heads of Dept. are empowered for making expenditures in purchases of instruments, appliances, apparatus, machineries, tools and plans and stores in India (including livestock). Ext.497 is the demand for grants of Dept. AH & Vety, for 1991-1992. Ext.497/1 to 497/6 are the relevant pages which reflect budget provision of AH & Vety. Dept., Hill areas for the year 1991-1992. Ext.498 is the supplementary demand for the year 1991-1992 in respect of Addl. Vety & AH Dept., Haflong Hills areas. Ext.498/1 to 498/3 are the supplementary sanction provision.

197. During cross-examination on behalf of A-12, PW-66 has admitted that Addl. Vety & AH Dept., Haflong, Hills was authorized to exercise the financial power of the Head of the Dept. He does not know if Addl. Director has the financial sanction power.

198. PW-67 Ramesh Ch. Jha is the retired employee of Indian Audit and Accounts Dept. He has testified that the Treasury officer must see the counter signature of the Govt. officer of the concerned dept. with sanction order for making payment on behalf of the dept. to the private person. That, he is also required to see whether condition laid down in the sanction order is fulfilled by the authority. That no bill can be passed by the Treasury in absence of proper sanction.

199. During cross-examination, he has replied that CBI did not examine him during the investigation.

200. PW-68, Sri Y R Patgiri has testified that he handed over certified photocopy of specimen signatures card of Nripen Roy maintained at Central Band India, Guwahati Branch vide Ext.479 in respect of A/c No.21060. Ext.479/2 and Ext.479/3 are the certified photocopies of specimen signature card and certified copy of A/c opening form of Nripendra Roy. He has stated that Ext.479/4 statement of the said A/c of Nripen Roy shows that Rs.80,838/-, Rs.3,25,912/-, Rs.49,700/-, Rs.30,000/-, Rs.20,000/- were credited in the said account during the period 1995-1996.

201. PW-69, Ram Nath Azad has testified that Ext.475 FIR, was endorsed by Sri K.C Kanangu, the then SP, CBI, ACU-III, New Delhi to him to investigate the case. During the investigation, he seized the documents mentioned at Sl. No.1 to 74 by preparing Ext.202

seizure memo. He has proved Ext.202/1 to Ext.202/9 are the signature of Mr. PK Deb Kanangu, Ext.202/10 to Ext.202/17 are his signatures.

202. He has also stated that he seized documents and letters etc. from bank authority and private persons by preparing seizure memos viz. Ext.128, 50, 184, 204, 480, 481, 482, 134, 221, 483, 61, 483, 157, 207, 179, 45, 138 and 145. He has proved his signatures in the said seizure memos.

203. He has also testified that he has collected specimen handwritings and signatures in presence of independent witness as standard handwritings and signatures of the accused persons - vide Ext.213 (of Sri Jiten Gogoi), Ext.201 (of Pranab Saikia), Ext.214 (of Bibekananda Sarma), Ext.224 (of Jayanta Sarma), Ext.55 to 57 (of Franklin Hanse), Ext.176 (of Krishna Hanse), Ext.177 (of Krishna Hanse). Ext.122 to 127 (of Victor Sangma) collected by ML Sarma and PW-69 has identified the signatures of ML Sarma in the said exhibits.

204. He has confirmed that he collected Ext.58 specimen handwritings and signatures of Anand Kro vide Ext.58 and he proves his signature. Similarly, he has also stated that he collected the specimen signatures and handwritings of Haren Roy in presence of independent witness vide Ext.107 to 109. Ext.115 to Ext.120 are the specimen writings and signatures of

Nripen Roy, which were collected in presence of independent witness.

205. PW-69 has confirmed that Ext.115/1 to 120/1 are his signatures. He has also proved that he collected specimen handwriting and signatures of Bhola Rongpi (vide Ext.110 to 114) and Sri TK Das (vide Ext.215). He has confirmed the signatures in the said exhibits. During the investigation, he sent the question documents A-1 to A-13 to the handwriting expert vide Ext.228 letter addressed to GEQD, Shimla. Through Ext.228, question documents (Q-1 to Q-166) along with questionnaire, specimen signatures/writing (S-1 to S-82) and admitted handwritings/signatures (A-1 to A-13) were sent to the said GEQD, the Mall, Shimla.

206. At the time of filing the charge-sheet, the opinion of handwriting Expert was pending and subsequently, the branch collected the same vide Ext.261 and submitted to the Court. He got recorded the statement of witness BC Deka u/s 164 CrPC through the Court. Accused Hafiz Ali (Head Asstt.) and Chonglinas Biate were not charge-sheeted as they were made approver after the Court had pardoned them. He also obtained the prosecution sanction order (Ext.4) in respect of Dr. T Buraguhain, Dr. D. Purukayastha, Dr. BN Deka, Dr. DC Baruah, Dr. Arifur Rahmna, Dr. M. Rahman and Dr. Yadab Gogoi, at the time of filing the charge-sheet.

Ext.3 is the prosecution sanction order against BN Chakraborty, Ebrahim Ali and K Khan.

207. During investigation, he recorded the statements of the witness's u/s 161 CrPC and filed the charge-sheet (Ext.476) in the Court on being forwarded by SP, Om Prakash. He has confirmed that Ext.476/1 to Ext.476/13 are his signatures. Ext.476/14 is the signatures of Sri Om Prakash.

208. During the cross-examination, he denied all the suggestions put to him by the defence side. He has also denied the suggestions that the accused persons were innocent and falsely charge-sheeted by him.

209. PW-70, Sri Mrinal Sharma has testified that he had assisted Sri RN Azad (PW-69) during the investigation of the case. As instructed by him, he recorded the statements of some of the witnesses.

210. He has also testified that, during the investigation, as per instruction of PW-69, he seized some documents, visited SBI, Panbazar Branch, examined Khitendra Das, Assam Co-operative Apex Ltd., Dispur Branch and recorded their statements. On 17.07.96, he examined NK Basu, Manager of Canara Bank, Dispur Branch. He also seized account opening form and bank statements pertaining to a/c No.306 standing in the name of M/s Charideu Enterprises. He examined Syed Anisur Rahman, Manager, CBI, Dispur Branch. Seized the

specimen signatures and against a/c No.791 in the name of M/s United Associates, RC Baruah Road, Guwahati, whose proprietor was Debajit Choudhury.

211. He ascertained that an amount of Rs.5,70,000/- was credited on 19.09.90 through bank draft issued by SBI, Halflong Branch into the said a/c. He also visited United Bank of India, GS Road Branch, collected certified copies of a/c opening form, specimen signature card, ledger sheets of SB a/c No.6403 in the name of Sri Nripen Roy on 29.08.96. he also seized documents mentioned at Sl. No.1 to 11 vide Ext.145 seizure list dtd. 28.04.97 from SBI, Haflong Branch. He also seized the documents from Subhash Deka, the then Branch Manager, Central Bank of India, vide Ext.499 seizure memo, where Ext.499/1 is his signature and Ext.499/2 is the signature of Subhash Deka.

212. He has confirmed that he collected the certified copy of a/c opening form and specimen signature card of M/s Agro Trade & Industries bearing a/c No.CB177. Ext.499/4 is the a/c opening form and Ext.499/3 specimen signature card. He also seized 50 nos. of different demand drafts from Sri Prafulla Ch. Sarma, Dy. Manager (Accounts), SBI, Panbazar Brach by preparing Ext.500 seizure memo dtd. 25.07.96. He has confirmed that Ext.500(1) is his signature and Ext.500(2) is the signature of Sri VC Sharma.

213. He also seized documents mentioned at Sl. No.1 to 11 by preparing Ext.145 seizure memo dtd. 28.04.97 from NB Roy, Branch Manager, SBI, Haflong. He has confirmed seizure of documents viz. Exts.70, 71, 73, 74, 77, 78 & 79 vide Ext.145. He also seized documents vide Ext.499 dtd. 28.09.96 from Subhash Deka, the then Branch Manager, Central Bank of India, Silpukhuri Branch. Ext.499/3 is his signature with seal.

214. PW-70 has also confirmed that he seized Ext.501 to Ext.508. He also seized Ext.509 demand draft dtd. 04.04.91 issued by SBI, Haflong to SBI, Guwahati for Rs.60,000/- in favour of Nripendra Roy. Ext.510 demand draft dtd. 04.04.91 issued by SBI, Haflong to SBI, Guwahati for Rs.94,344/- in favour of M/s Triple Engineering. Ext.511 demand draft dtd. 05.04.91 issued by SBI, Haflong to SBI, Guwahati for Rs.1,50,000/- in favour of M/s Indian Life Stock Centre. Ext. 512 demand draft dtd. 04.04.91 issued by SBI, Haflong to SBI, Guwahati for Rs.44,172/- in favour of M/s Charaideu Enterprise. Ext.513 demand draft dtd. 05.04.91 issued by SBI, Haflong to SBI, Guwahati for Rs.35,000/- in favour of Baruah Bandage Manufacturing Industries. Ext.280 demand draft dtd. 31.05.91 issued by SBI, Haflong to SBI, Guwahati for Rs.3,09,620/- in favour of Nripendra Roy. Ext.514 demand draft dtd. 02.05.91 issued by SBI, Haflong to SBI, Guwahati for Rs.4 lacs favour of Nripendra Roy. Ext.515 demand draft dtd.

31.05.91 issued by SBI, Haflong to SBI, Guwahati for Rs.6,11,395/- in favour of Pragjyotish Treaders & Industries. Ext.516 demand draft dtd. 31.05.91 issued by SBI, Haflong to SBI, Guwahati for Rs.5,50,483/- in favour of Pragjyotish Treaders & Industries. Ext.517 demand draft dtd. 03.07.91 issued by SBI, Haflong to SBI, Guwahati for Rs.30,000/- in favour of Humanoid Laboratories. Ext.518 demand draft dtd. 05.07.91 issued by SBI, Haflong to SBI, Guwahati for Rs.3,92,280/- in favour of M/s Chariadeu Enterprise. Ext.519 demand draft dtd. 06.07.91 issued by SBI, Haflong to SBI, Guwahati for Rs.2,39,163/- in favour of M/s Triple Engineering, Guwahati and Ext.520 demand draft dtd. 08.07.91 issued by SBI, Haflong to SBI, Guwahati for Rs.5,32,250/- in favour of Jyotish Treaders, Guwahati.

215. During the cross-examination, he has admitted that he did not visit Dhiphu Treasury office neither seized any documents, nor examined any official of the Treasury.

216. PW-71 Sri PC Rajkonwar, previously posted as Cattle Division Officer and Officer in-charge, ICDP, Manja, Karbi-Anglong during 1987-1993 has proved Ext.P-521/PW-71 requisition letter dtd. 02.04.1991 for supply of liquid nitrogen container addressed to the Addl. Director, AH & Vety. Dept. (Hills), Assam, Haflong and Ext.521(1) is his signature.

Cross-examination was declined.

217. Accused D. Purukayastha (A-4), Dr. Yadab Gogoi (A-8), Dr. M. Rahman (A-7) and B. N. Chakraborty (A-9) were the officials of the AH & Vety. Dept. under the control of Addl. Director, AH & Vety. Dept., Haflong (Karbi-Anglong). Considering the allegations of the prosecution against them, for the sake of brevity and convenience, relevant evidence would be discussed simultaneously for proving the charges against them.

218. Considering the allegations of the prosecution that Treasury Officer and other officials of Haflong Treasury in conspiracy with the officials of the Addl. Director, AH & Vety. Dept. (Haflong) and the private suppliers/contractors passed the false RCC bills submitted to it by the said office, the role of D. Sonowal (A-12) (Treasury Officer), D. Laskar (A-14) (Treasury Accountant), Tutu Chetry (A-15) and H. Vaiphei (A-16) (both Sr. Account Asstt.) in the matter of committing the alleged offences by them would be discussed under one head.

219. Again, accused Pranab Saikia (A-29), Jayanta Sarma (A-18), Anand Kro (A-19) and T K Das(A-21) were the suppliers/contractors who allegedly prepared false bills in conspiracy with the Vety. Officials of the office of Addl. Director, AH & Vety. Dept. (Haflong) and the officials of Haflong Treasury got fraudulently withdraw the bills without supplying the materials and cheated the Vety. Dept. Govt. of Assam to the tune of r

more than 1(one) crore during the relevant period. Therefore, the role of Pranab Saikia (A-29), Jayanta Sarma (A-18), Anand Kro (A-19) and T K Das(A-21) would be discussed separately for the sake of convenience and brevity.

Role of D. Sonowal (A-12) (Treasury Officer), D. Laskar (A-14) (Treasury Accountant), Tutu Chetry (A-15) and H. Vaiphei (A-16) (both Sr. Account Asstt.);

220. In the charge-sheet, the I.O has not specifically mentioned the details about the roles played by each of the said accused persons belonged to Haflong Treasury while committing the alleged offences in conspiracy with other accused persons.

221. Apparently, from the perusal of the aforesaid evidence of the witnesses, it becomes clear that neither of them was involved in the preparation of the RCC bills which were submitted to the Haflong Treasury Office, after the same had been passed by Addl. Director, AH & Vety. Dept. (Haflong) who was the sanctioning as well as drawing and disbursing authority.

222. PW-21 Smt. Tapali Dey, the then Sr. Account Asstt. of Haflong Treasury has given the details regarding the procedure for passing of the bills by the Treasury, after the same were passed by the concerned DDO and submitted through the authorized official

under him. It is revealed from the evidence that after the bills passed by the DDO are presented to the Treasury, a token is issued against the bill by the token Asstt. of the Treasury upon receipt of such bills. Thereafter, the bill is checked and if it is found in order, pay order is written in the bill and then sent to Accountant for final checking. Once the accountant has checked the bill, he passed it and then put up before the Treasury Officer for passing of the bill for payment. Once the bills are passed in the Treasury the same are sent to the bank for release of payment. While checking the bill in the Treasury, it is the duty of the Treasury Dealing Asstt. to check and verify the signature of concerned DDO and to compare the same with the specimen signatures of DDO maintained in the Treasury. Moreover, it is also his duty to check up the Head of Account and budget allocation, whether the same is available or not. Moreover, the concerning Dealing Asstt. is also required to check whether the sanction is enclosed with the bills or not. Once, everything is found in the order in the treasury, then, he is to sign it and pay order is written in the same form against specified red ink by him.

223. The evidence of PW-64 Sri Lalrem Sanga, Ngamlai, the then Sr. FAO, Karbi-Anglong, is that as per rules and procedures of the treasury department, Drawing and Disbursing Officer (DDO) adopted the

procedure for making payment on submission of regular contract contingency (RCC) bill. Before submitting the RCC bills, the DDO should check and ensure the documents, vouchers are properly prepared or not along with the bills. It is also revealed from his evidence that subsidiary order (SO) is a clause within the Treasury Rules which explains the procedure for passing of bills.

224. The evidence of PW-21 proves that Ext.17 to 48 RCC bills of the office of Addl. Director, AH & Vety., Haflong after being passed by the DDO were presented to the Haflong Treasury for passing the bills and release of payment through SBI, Haflong. As he was serving as Jr. Account Asstt. at Haflong Treasury, during the relevant period during the year 1991-1992, she is acquainted with the signature of D. Sonowal (A-12), D. Laskar (A-14) (Treasury Accountant), Tutu Chetry (A-15) and H. Vaiphei (A-16) (both Sr. Account Asstt.).

She has proved– Ext.17(10), 18(12), 19(17), 20(15), 21(15), 22(22), 23(12), 24(20), 25(12), 26(10), 27(17), 28(11), 29(12), 30(12), 31(21), 32(14), 33(10), 34(17), 35(10), 36(13), 37(13), 34(14), 39(18), 40(11), 41(9), 42(28), 43(28), 44(11), 45(11), 56(11), 47(15) & 48(10) are the signatures of A-12. Accused D. Sonowal (A-12) in his examination u/s 313 CrPC has admitted that he put the said signatures as treasury officer of

Haflong Treasury on the said RCC bills as per provisions of treasury Rules and Procedures.

225. She has also proved – Ext.18(13), 19(18), 20(16), 21(16), 22(13), 23(13), 24(21), 25(13), 26(11), 28(12), 29(13), 30(13), 31(22), 33(11), 34(18), 35(11), 36(14), 37(14), 38(15), 39(19), 40(12), 41(10), 42(29), 43(29), 44(12), 45(12), 46(19), 47(16) & 48(11) are the signatures of D. Laskar (A-14). Accused D. Laskar (A-14) in his statement u/s 313 CrPC has admitted that he put the said initials and signatures on the said RCC bills which were presented to Haflong Treasury office after those had been passed by the office of Addl. Director, AH & Vety., Haflong, who was also the sanctioning authority. Moreover, the bills had been already checked by Sr. Account Asstt. and then put up before him for scrutiny.

226. PW-21 has also proved that 20(18), 22(25), 23(15), 25(15), 26(13), 28(14), 33(13), 34(20), 35(13), 41(12), 44(14), 45(14), 46(21), 47(18) & 48(13) are the signatures of T. Chetry (A-15), the then Sr. Account Asst., Haflong Treasury. A-15, in his examination u/s 313 CrPC has admitted that having checked the said RCC bills, he put his signatures as Sr. Accountant of Haflong Treasury and prepared the note as per official procedure and submitted to the accountant for his scrutiny.

227. She has also proved –Exts.17(12), 18(14), 19(19), 21(18), 24(22), 29(14), 30(15), 36(15), 37(15), 38(16), 39(20), 40(13), 42(31) & 43(31) are the handwriting of H. Vaphei(A-16), the then Sr. Account Asstt., Haflong Treasury. A-16, in his examination u/s 313 CrPC has admitted that he checked the said RCC bills as per the Treasury Rules and instructions of Treasury officers.

228. Now the question arises- whether the said RCC bills submitted by the office of Addl. Director, AH & Vety., Haflong were checked and passed as per Treasury Rules and Subsidiary Rules and the standing instructions, if any of the Finance Dept. of Assam at the relevant time. It has been already observed in the evidence of PW-64 that TR-16 is the procedure for preparation of bills vouchers etc. and SO-56 & 57 are the procedures for checking of claims and bills.

During cross-examination of PW-64, it reveals that as per Rules in respect of non-contract contingencies in additional Directors, Rule-17 of the contingency manual reads as follows;

“As an exception to the rule in clause (C) of paragraph 8, which requires that the sanction must be quoted on the bill, no separate sanction is necessary if the bill or vouchers on which the money is drawn is signed, or countersigned, by

the authority competent to sanction the expenditure."

Rule 8(C) of contingency manual is as follows;

"Where the expenditure cannot be incurred without the sanction of government or of a particular authority previously obtained, the sanction must be quoted on the bills besides the production of the acquittance. These are termed special contingencies."

NON-CONTRACT CONTINGENCIES:

Regular

229. Rule 14 of the contingency manual (applicable in Assam and Meghalaya published in 1984 by orient law house) provides that regular contingent charges will be drawn on detailed bills in Contingency Rules, Form No.2 & 3, Assam Schedule III- Form 29-A (New) and 29-B (New), as the case may be supported by sub-vouchers for items in excess of Rs.1,000/- only unless otherwise ordered. Full details of expenditures should be furnished in the bills.

230. PW-16 Sahidul Islam Khandakar (the peon) was authorized by Addl. Director, AH & Vety., Haflong to present the bills to the Haflong Treasury and was also

authorized to collect cash-payment from SBI, Haflong and to deposit in the office for disbursement.

231. He has proved the signatures and initials of accused Dr. T. Buragohain (A-1), the then Addl. Director, AH & Vety., (Hills) Haflong in the said RCC bills Exts.17 to 48. Besides, he has also proved the signatures of A-1 authorizing him to present the bill at the Haflong Treasury and to received payment from the bank. He has stated that he presented the said bills except Ext.17, 18, 19, 20, 24, 25, 27, 29, 30, 31, 32, 33, 36, 37, 39 & 40 in respect of which E.K. Narayan Sarma, Peon was authorized by A-1 to submit and receive payment. It is proved from his evidence that the bills were passed by treasury officer Haflong and sent to SBI, Haflong. Thereafter, payments were released to the office of A-1 through him and E.K. Narayan Sarma. Now, the main question is whether the aforesaid bills were prepared as per Rule 14 of the Contingency Manual.

232 A. Upon scrutiny of the aforesaid RCC bills, it is found that all the bills were enclosed with challans/vouchers of the suppliers. Moreover, the store in-charge/receiving officer of the articles also certified on the challans/vouchers that articles supplied were received in good condition as per specifications both quantity and quality are correct. RCC bills were also prepared in the format of Assam Schedule III Form

No.29-B (New), as per contingency rules form No.III in accordance with aforesaid Rule14 of contingency manual. In all the said RCC bills (prepared in printed format), T Buragohain (A-1) the then Addl. Director, AH & Vety. Haflong, put his signatures on the certificates as shown below;

"(1) I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I certify that to the best of my knowledge and belief, the payments entered in this bill have been duly made to the parties entitled to receive them, with the exceptions noted below which exceed the balance of the permanent advance and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs.25 in amount, and all work-bills, are attached to this bill, save those noted below which will be forwarded as soon as the other sums and am responsible that they have been defaced to mutilated that they cannot be used again [and they have been carefully preserved so that they can be produced whenever necessary.

(2) Certified that all the articles detailed in the vouchers attached to the bill and in those returned in my office have been accounted for in the Stock Register.

(3) Certified that the purchases billed for have been received in good order, that their quantities are correct and their

quality good, that the rates, paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the indents and invoices concerned to prevent double payments”

233. Moreover, A-1 being the sanctioning authority as well as DDO also signed all the vouchers and passed the same by putting the bill number and bill amount on being satisfied with the certificate given in the vouchers by concerned store in-charge/storekeeper to the effect that the articles are received in good condition and entered in the stock-book specifying its book number and page. This is proved from the evidence of PW-64, who has replied in his cross-examination (at page No.10) that as per Rule 17 of the contingency manual, all the vouchers/bills of the contractors/suppliers were signed by the then DDO T. Buragohain (A-1).

234. The relevant appropriation column of the aforesaid RCC bills (prepared as per contingency rules form No.IV, Assam Schedule III, Form No.A (New) were also filled up and signed by A-1.

235. PW-11 Purna Bora, PW-21 and PW-64 in their evidence have stated that there was no sanction order neither sanction order number was quoted in any of the aforesaid RCC bills viz. Ext.17 to Ext.48. PW-64 has also

stated that if the budget has not been sanctioned in the head of RCC bills from the ministry, then no bill can be passed. If payment is made in absence of budget provision, then it would be considered as irregular payment.

236. PW-41 Ajay Saikia being the internal auditor in his evidence has stated that for non-plan expenditure LOC is required. However, no LOC is required in case of expenditure under plan-head. Ext.41 & 42 RCC bills were under non-plan-head for which LOC was required. Although, there is LOC in respect of Ext.17 to Ext.40 and Ext.43 to 48 RCC bills, all being under plan-head, for which sanction is required but in the aforesaid RCC bills, there was no sanction order. It is found that Ext-40/3 is the LOC for Ext-41 bill(non-plan) and Ext-42/1 is the LOC for Ext-42 RCC bill (under non-plan). Both Ext-41 & Ext-42 were passed on availability of LOC as well as budget requirements.

237. Now question arises whether in absence of sanction and sanction order number in the RCC bills-viz Ext.17 to 40 and 43 to 48, for which even if there was LOC, Treasury Officials could reject the bills for payment?

238. Treasury Rules & Subsidiary Orders are as follows;

"T.R. 17- Treasury Officer has no general authority to make payments on demands presented at the treasury, his authority being strictly limited to the making of payments authorised by or under these rules. If a demand of any kind is presented at a treasury for a payment which is not authorised by or under these rules or is not covered by a special order received from the Comptroller, the Treasury Officer shall decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless the order is an express order to him to make the payment and even such special orders should, in the absence of urgency, be sent through the Comptroller."

"S.O. 190- The above Rule does not authorize the Treasury Officer in refuse payment of bills which do not comply with the provisions of certain rules, e.g., that sanction to certain charge should be quoted on the bills [vide Subsidiary Order 56(i)], that the budget appropriation with the progress of expenditure should be noted on the contingent bills, when the omission to comply with these provisions is due to the fact that the necessary sanction has not been revived or the budget appropriation has not been communicated. The responsibility for incurring such charges rests with the drawing offer, bills on the ground that the requirements of the rules have not been complied with."

239. Therefore, a bare reading of SO-193 of the Treasury Rules and Subsidiary Orders, makes it discernible that the treasury officer has no authority to refuse the aforesaid RCC bills merely because, the DDO (A-1) did not mention the sanction order. Moreover, at the relevant time, A1 was also the sanctioning authority. All the bills were duly filled up with budget appropriation column, accompanied by supply orders & vouchers duly certified by the store in-charge/officers which were passed by A1.

240. There is no dispute that in the instant case, A-1 TK Buragohain (died during the trial) was the sanctioning as well as drawing and disbursing authority who signed all the vouchers and RCC bills.

241. PW-48 in his cross-examination has specifically replied that as per schedule II of Ext.223, the Addl. Director himself as DDO passed the bill as such, no further sanction was necessary from the Government. So, the contention raised by Mr. S. Sharma, Ld. PP for CBI that the aforesaid RCC bills devoid of any sanction order/sanction number could not have been passed by the treasury officials of Haflong Treasury (particularly A-12) is arduous to accept. PW-48 himself admits that the Contingency Manual prescribes the procedure for passing the contingency bills.

242. The contention raised by Smt. E. Ahmed, Ld. Counsel for A-2 that the RCC bills in the instant case were prepared, as per contingency rules, Assam Scheule III, Form No.29/B (New), signed and duly forwarded by the office of A-1 to Treasury Office, as such, the treasury officer (A-12) passed the bills for payment which had been already checked and verified by Sr. Account Asstt. and Accountant of his office appears to have substance.

243. There is absolutely no evidence to hold that, at the relevant time of passing the aforesaid RCC bills by the treasury officials, they had the knowledge that the bills had been prepared on false vouchers and false certificates prepared by suppliers/contractors and the concerned officials of the Vety. Dept.. Of course, it was not required for the treasury officer (A-12) and his Accountant and Sr. Accountant to investigate whether the materials as mentioned in the vouchers/bills of the suppliers were in fact had been supplied and received by the office of A-1. Moreso, when the vouchers were duly certified by the concerned store in-charge/the officer and passed by A-1 enclosed with the RCC bills.

244. There is absolutely no evidence to hold that the treasury officials at the time of processing and passing the aforesaid RCC bills made any conspiracy with the suppliers or with the vety. officials for payment of the

bills through SBI, Haflong Branch. Evidence on record shows that after the bills had been passed by A-12, the same were sent to SBI, Haflong for payment. There is absolutely no evidence to hold that A-12, A-14, A-15 & A-16 received any pecuniary benefit to hold that they facilitated suppliers in fraudulent withdrawal of Govt. money.

245. The evidence of PW-66 T.R. Hazarika proves that Ext.477 later dtd. 11.01.97 authorized the Addl. Director AH & Vety., (Hills), Haflong to execute the financial power in place of Director of AH & Vety. with the approval of Finance (Establishment) Department. In cross-examination, he has also reiterated that the Addl. Director AH & Vety., (Hills), Haflong, was authorised to exercise the power of the Head of the Dept. listed as Schedule II Delegation of Financial Power. He does not know if the Addl. Director AH & Vety., (Hills), Haflong was the competent authority to sanction expenditure.

246. In view of the forgoing analytical discussion of evidence, observations and reasons, it is held that **A-15** & **A-16** being senior Accountant having scrutinized the aforesaid RCC bills, vouchers, certificates etc. processed the bills after the same had been received from the office of A-1 and put up before **A-14**, who was the accountant of Haflong Treasury. **A-14** having found the bills as per treasury rules and order and Contingence

Manual passed the same and put up for final approval by **A-12**, who accordingly passed the bills for payment through SBI, Haflong.

247. Thus, this Court finds that the prosecution has failed to prove the alleged offences **U/S 120B IPC r/w 420/467/468/471/477 IPC and Section 13(1) r/w 13(2) of the PC Act** beyond reasonable doubt against A-12, A14, A-15 & A-16.

Role of Vety. Officials Dr. D. Purukayastha

(A-4):

Mr. M. K. Mazumdar, Ld. Advocate for accused D. Purukayastha (**A-4**) argued that the prosecution failed to prove the charges against A-4. As per Ext.42 which according to the prosecution is the false certificate is not the true facts of the case. In the face of Ext.42 attached with RCC bills (Ext.35), total 100(one hundred) numbers of fire extinguishers were supplied by contractor Nripen Roy to the office of Addl. Director, Vety. & AH, Haflong. Ld. Counsel further contended that A-4 in his statement u/s 313 CrPC has categorically replied that only after physical verification of the stock, he issued the certificates in the vouchers of A-23. The cross-examination of A-48 who was the FAO of the office of Addl. Director also supports the said explanation of A-4. Ld. Counsel contended that CBI falsely implicated A-4 in

this case without any incriminating material against him. Therefore, the Id. Counsel submitted that A-4 is entitled to acquittal from the charges.

248. As per Ext.476 (charge-sheet), the prosecution has alleged that A-4 issued false stock certificates showing receipt of fire-extinguishers from the supplier Nripen Roy (A-23) although the supplier had not supplied any fire-extinguisher. Based on false certificates issued by A-4, RCC bills No.35 (Ext.42) was fraudulently paid to A-23.

249. Now, upon scrutiny of Ext.42/21 and Ext.42/20 vouchers/bills both dtd. 30.05.91 submitted by supplier Nripendra Roy (A-23) addressed to Addl. Director AH & Vety. Dept. (Hills), enclosed with Ext.42 RCC bill No.35 dtd. 30.05.91 passed by A-1, it is found that A-4 certified both the vouchers/bills on the reverse page to the effect that "Certified that the articles were received in good condition and as per specification and entered in the stock-book No...., page No...." by putting his signatures. Ext.42/20 is the vouchers showing supply of 60 Nos. of fire-extinguishers (9 Litres capacity) while Ext.42/21 is related to supply of 40 Nos. of fire-extinguishers with the same capacity. Therefore, it appears that A-23 submitted Ext.42/20 and 42/21 showing supply of total 100 Nos. of fire-extinguishers.

Now question arises whether A-4 issued the certificate on the said two vouchers showing receipt of the fire extinguishers without receiving the materials.

250. A-4 in his examination u/s 313 CrPC has stated that at the relevant time, he was the Dy. Director (HQ), without having any financial power and his duty was to assist and act as per instruction of Addl. Director. He has stated that on being pressurised by A-1 to sign the bills in the name of suppliers, he made physical verification of the stock and having found the materials supplied as genuine, issued the stock certificate.

251. PW-48 S. Thangue who was the Finance and Accounts Officer in the Vety. Dept. Haflong during 1993 to 1997, in his cross-examination has very candidly stated that during investigation, as per instruction of CBI, he counted the materials lying in the Vety. campus and accordingly, he informed the matter to CBI. There were 84 fire-extinguishers, 23 Nos. of steel racks and 14 nos. of cattle bridges in the vety. campus as on 30.12.96. Thus, from the evidence of PW-48, it is proved that he found 84 nos. of fire-extinguishers on 30.12.96. One hundred numbers of fire-extinguishers were supplied by A-23 vide Ext.42/20 & 42/21. PW-48 has found 84 nos. of fire-extinguishers at the time of investigation on 30.12.96.

252. Therefore, it is proved that fire-extinguishers, as a matter of fact, were supplied by A-23 as per Ext.42/20 & 42/21. It is not the prosecution allegation that, there were shortage of 16 nos. of fire-extinguishers supplied by A-23. It is not the allegation of the prosecution that A-4 had issued false certificates showing supply of one hundred fire-extinguishers by A-23 although he had supplied only eighty-four fire extinguishers.

253. The aforesaid explanation offered by A-4 in his statement u/s 313 CrPC is corroborated by the evidence of PW-48. Non mentioning of stock book number and page number in his certificates vide Ext.42/21 & 42/20 is not fatal in view of the established fact that fire-extinguishers had been supplied by A-23. A-4 had neither the authority to issue supply order in favour of A-23 nor had authority to sanction the bills nor had the authority to pass the RCC bills. Therefore, it cannot be held that A-4 had made conspiracy with A-23 in the alleged offence and issued false certificates in the aforesaid two vouchers of Nripendra Roy (A-23).

254. In the light of the above discussions of the evidence and observations, this Court finds that the prosecution has failed to prove the charges against A-4 beyond reasonable doubt.

Role of Dr. Jadab Gogoi (A-8):

255. As per the prosecution allegation, A-8 was the Manager of Fodder Demonstration Farm, Lumbajan and he allegedly issued Ext.31 requisition letter to the Addl. Director, AH & Vety Dept. (Hills) to supply materials to the farms even if there was no requirement of materials. Moreover, he also issued falsely certified the vouchers of the supplier Bholu Rongpi and thereby facilitated him in fraudulent withdrawal of money of the vety. dept. Govt. of Assam and thereby caused wrongful loss to the dept. and corresponding wrongful gain to the supplier.

256. Mr. S. Sharma, Ld. PP for CBI during argument hearing contended that A-8 being the Manager, Fodder Demonstration Farm, Lumbajan at the relevant time issued Ext.31 letter of requisition of materials for preparation of extension work to the Addl Director. As there was no requirement of any materials for the said farm as such, the suppliers without supplying materials have fraudulently drawn the bills in conspiracy with A-8, the Vety. officials and the treasury officials causing huge wrongful loss to the vety. department Govt. of Assam. Therefore, according to Mr. Sarma, conspiracy of A-8 with other accused persons in the matter of committing the offenses stands proved by Ext.31.

257. Countering the above argument of learned PP for CBI, Mr. D. Talukdar, Ld. Defence counsel for A-8 contended that the prosecution has failed to prove A-8

put his signature in Ext.31. I.O of this case never made any attempt to collect the specimen handwriting and signature of A-1 to ascertain through Handwriting Expert that the same in Ext.31 were in the handwritings of A-8. Mr. Talukdar further contended that there is absolutely no evidence to show that there was no requirement of work and supply of materials to Lumbajan Fodder Demonstration Farm. Moreover, the prosecution has not adduced any evidence to show that A-8 had put any signature in any of the vouchers/bills of the suppliers.

258. PW-10 Dr. Kanakeswar Bardoloi has deposed that he had taken the charge as Manager, Fodder Demonstration Farm, Lumbajan, Manza on 08.10.96. Dr. Jadab Gogoi (A-8) was the Manager of the said Farm **during 01.04.90 to 08.05.91.** Dr. Faridur Rahman was the Manager of the Farm from 08.05.1991 to 16.06.1993.

259. Therefore, it appears that PW-10 took over the charge of the Farm after more than 5 years A-8 had handed over the charge to his successor. So the evidence of PW-10 that Ext.31(12) to 31(17) and Ext.24(11) to 24(16) are the signatures of A-8 is unsafe to rely and act upon. This is fortified from his cross-examination where he has stated that he had never worked with Jadab Gogoi (A-8) at any point of time nor

he had any official correspondence with him. Only based on the name in the record, he identified his signatures. It is revealed from the evidence of PW-11 that when the requisition was issued by the Manager to the Addl. Director, Hills, Haflong regarding the requirement of materials, he through his engineering cell got prepared the estimate. Based on such estimates prepared by engineering cell, the Director invited tender and took the necessary steps for supply of materials as per requirements of the Manager. This evidence of PW-10 proves that merely based on requisition letter from the Manager for supply of materials to the firm, automatically, the office of A1 does not issue the order for supply of the material. Only based on report of the engineering cell under his control, material is supplied through tender process. In his statement u/s 313 CrPC, A-8 has replied that he might issue the requisition letter to Addl. Director for supply of Material. However, he was not involved in the preparation of any estimate against the requisition. He has also categorically denied his signatures Ext.31(12) to 31(17) [vouchers of supplier Bhola Rongpi and Ext.24(11) to 24(16)] in the certificates regarding the receipt of articles in good condition. So, this court finds that the prosecution has failed to prove beyond reasonable doubt that A8 had issued false certificates Ext-31(12) to Ext-31(17) submitted by Bhola Rongpi.

260. It is the cardinal principle of criminal jurisprudence that the burden of the prosecution to prove the case against the accused beyond all reasonable doubt can never be shifted to the defence. Even if it is presumed that A-8 issued Ext.31 letter of requisition for supply of materials for the aforesaid farm to A-1, in that case also, it is not proved that he certified Ext.31 (12) to 31(17) and Ext.24(11) to 24(16) vouchers of the said two contractors.

261. PW-58 Hafiz Ali and PW-62 have not made any whisper against A-8 that he had given false certificates in the aforesaid vouchers of the suppliers.

262. The above analytical discussion and observations leads to the irresistible conclusion that the prosecution has failed to prove the charges **U/S 120B IPC r/w 420/467/468/471/477 IPC and Section 13(1)(d) r/w 13(2) of the PC Act** against A-8 beyond reasonable doubt. Therefore, he is entitled to acquittal on benefit of doubt.

The Role of accused Dr. M. Rahman (A-7)

Mr. S. Sharma Ld. PP for CBI argued that the prosecution by adducing oral and documentary evidence could prove that A-7 who was the Manager, Duck Breeding Farm, Phuloni, Karbi-Anglong without

receiving materials from suppliers issued false certificates based on which the suppliers got passed the bill and finally the bill was passed by Haflong Treasury and payment was made through SBI, Haflong. In this context Id. Counsel pointed out the relevant evidence of PW-58 and documentary evidence viz- the vouchers and stock book etc. adduced by prosecution.

On the other hand, Mr. M. Mullah, Ld. Counsel for A-7 has vehemently submitted that the prosecution has measurably failed to prove the charges against the accused. Ld. Counsel has submitted that the evidence of PW-58 Hafiz Ali, who is an approver is not reliable and trustworthy. There is no corroborative evidence to support the version of PW-58 that A-7 without receiving materials from the supplier issued false certificate thereby facilitated fraudulent withdrawal of money from the Vety. Dept., Govt. of Assam. Ld. Counsel has also contended that the evidence of PW-56 does not help the prosecution to rope A-7 in the case.

263. The prosecution allegation as revealed from Ext.476 charge-sheet is A-7 while acting as Manager at Duck Breeding Farm Phuloni issued false certificates on the vouchers/bills of the supplier that materials were received in good condition even if the supplier had not supplied any material to the farm. Thus, the prosecution has alleged that A-7 by misusing his official position in conspiracy with the suppliers issued false certificates

and facilitated fraudulent withdrawal of RCC bills causing wrongful loss to the Vety. Dept. Govt. of Assam.

264. During the relevant time of occurrence, A-7 was posted as Manager, Duck Breeding Farm Phuloni, Karbi Anglong which is not disputed by the defence side.

265. PW-58 Hafiz Ali was an accused and thereafter became **approver** on pardon being granted to him by the Court. It reveals from his evidence that during 1991-1992, he was posted as Head Asstt. in the office of A-1 and he had been working in the office in various capacities since 1988. He is well acquainted with A-1 and other vety. officers including A-7.

266. In chief, PW-58 has testified that based on application submitted by Krishna Hanse, Ext.295/15 supply order was issued by A-1 who put his signatures as Ext.295/18 & 295/19 asking for supply the materials viz. water pump GI pipe etc. for Duck Breeding Farm Phuloni, Karbi Anglong. A copy of Ext.295/15 was also communicated to the Manager Duck Breeding Farm. Ext.295/20 is the challan dtd. 14.11.91 against Ext.295/15 showing supply of the aforesaid materials by Krishna Hanse whose signature (Ext.295/21) is identified by PW-58. Ext.295/23 is the bill submitted by Krishna Hanse for Rs.1,92,327/- for the materials supplied vide Ext.295/20. PW-58 has proved Ext.295/24

& 295/25 are the signatures of accused Krishna Hanse and K. Khan respectively. The evidence of PW-58 proves that A-7 has put his signature (Ext.295/22) in the printed certificate at the bottom of the Ext.295/20 showing that the materials mentioned thereon were received in good condition as per specification and both the quantity and quality are found correct. Ext.288/26 (stock book No.2) maintained at the office of A-1, it is found that entries of the said materials shown to be supplied by Krishna Hanse vide Ext.295/20 were entered and A-1 put his signature as Ext.288/27. The said entries were made by K. Khan whose signature is Ext.288/29 as proved by PW-58. It is shown that articles were received by the Manager, Duck Breeding Farm vide challan No.03/91 dtd. 14.11.91 (Ext.295/20), but there is no signature of A-7 to prove that the materials were delivered at Duck Breeding Centre and were received by him. This proves that the materials as mentioned in Ext.295/20 were in fact not supplied to the Duck Breeding Centre, Fuloni. If that is so, A-7 put his signature Ext.295/22 without receiving the materials. A-7 in his examination u/s 313 CrPC (Q.11) has stated that under the pressure of A-1 TK Buragohain who was the Addl. Director, Vety. & AH Dept. Haflong, he put signature (Ext.295/22) even though materials were not supplied. Because A-1 being his controlling authority forced him to sign Ext.295 challan pleading that otherwise, money would be lapsed due to non-

utilization and assured that the articles would be supplied by the suppliers. So, he had to sign Ext.295/22 under the extreme pressure and assurance of supplying the materials through the supplier. Upon scrutiny of Ext.265 which is stock book No.1 pertaining to Fuloni Duck Breeding Farm, Karbi Anglong, it is found that the materials which were shown to be supplied by accused Krishna Hanse vide Ext.295/20 were never entered. This also further proved that no materials were in fact supplied and delivered at Fuloni Duck Breeding Farm on the basis of Ext.295/20.

267. However, according to PW-58, accused K. Khan (A-11) was not authorized to give such stock entry as materials were received by Dr. M. Rahman (A-7), Manager, Duck Breeding Farm Phuloni, Karbi Anglong. He has testified that in the relevant stock book No.2 (Ext.288) wherein entry regarding the supply of materials by Krishna Hanse is reflected in page No.72, but in fact no supply was made. Ext.288/26 is the relevant entry at page No.72. At page No.73 stock book, it is shown that items were received by the Manager, Duck Breeding Farm Phuloni, Karbi Anglong, but signature of Manager is not there. He has confirmed that Ext.288/27 & 288/28 were the signature of T. Buragohain (A-1). Ext.288/29 & 288/30 are the signatures of K. Khan. Ext.288/31 is the relevant entry at page No.68 showing receipt of materials supplied by

Bhola Rongpi. Ext.288/32 & 288/33 are the signatures of A-1 & A-11.

268. During his cross-examination, it is revealed that there is 200 KM distance from his office to the Duck Breeding Farm Phuloni, Karbi Anglong. He does not have any personal knowledge as to what materials, if any was supplied by Krishna Hanse (A-27). He has also made it clear in his chief, he mentioned that no materials were received at the said firm as there is no mention of issuance of materials in Ext.288.

269. In view of the above oral evidence of PW-58, the documentary evidence viz. Ext.295/20, Ext.288/26 and Ext.265 and also the admission of A-7 u/s 313 CrPC, it is proved beyond reasonable doubt that the accused certified Ext.295/20 without receiving any materials therein from supplier Krishna Hanse. The explanation offered by A-7 that under the pressure and assurance from A-1 that material would be supplied, he signed Ext.295/20 without receiving the materials appears to be true. Since A-1 was the immediate controlling authority of A-7, therefore, he had bowed to the pressure mounted upon him by A-1. At the relevant time, A-7 was the Manager of Fuloni Duck Breeding Farm and was the Gazetted officer of the State. Therefore, being responsible gazetted officer, A-7

should not have bowed his head to such illegal pressure of A-1.

270. That apart, A-7 has not put any signature in Ext.288. In Ext.265 stock book (Duck Breeding Farm, Phuloni) in the name of Bhola Rongpi where there is entry of supplying water pump and other materials. Upon scrutiny of Ext.265, it is found that all the materials mentioned in 295/20 challans were entered into index of the register. This proves that the materials supplied by Bhola Rongpi vide Ext.47/26 were received at Fuloni Duck Breeding Farm.

271. It is relevant to mention here that, the examination in chief of PW-56 was recorded on 18.06.2011, in the absence of A-7 and his Id. Engaged counsel. Moreover, my Id. Predecessor also did not state any reason as to why the said evidence of PW-56 was recorded in absence of the said accused. Under the above backdrop and based on petition submitted u/s 311 CrPC by A-7, PW-56 was recalled for his further examination prosecution and his cross-examination. Accordingly, he was further examined and cross-examined on 02.09.2024.

272. During cross-examination, PW-56 replied that he joined as Duck Asstt. at Phuloni Duck Breeding Farm in and around 1983-1984 and he forgot the Manager of the said farm at that relevant time was. He cannot recollect what had happened at Phuloni Duck Breeding Farm. He also cannot remember what he had deposed before the Court earlier. It is relevant to mention here that, while recording the statement of PW-56 on 02.09.2024, this Court observed that the witness has lost his memories about the facts relating to his duties at Phuloni Duck Breeding Centre and he was not in a normal state of mind due to suffering from high-pressure, heart disease and could not speak distinctly. Therefore, the evidence of PW-56 is of no help for the prosecution to prove the allegation against A-7.

273. DW-1 Dr. M. Rahman (A-7) in his evidence has stated that he never put any signature in any of the challans of the suppliers without verification of the materials in the stock as per challan. He has stated that Addl. Director, AH & Vety. Dept. was the final authority to pass the bills of the suppliers. He has denied the suggestion that he used to sign the challans of Krishna Hanse, Bholu Rongpi and Harendra Roy and issued false certificates in their favour without receiving materials. It is proved from Ext.20/5, 20/19 & 20/20 that supplier Krishna Hanse had drawn an amount of Rs.1,92,327/- against Ext.20/1 bill claiming supply of materials vide

Ext.295/22. Further Ext.243 proves that Krishna Hanse received an amount of Rs.3,20,128/- including Rs.1,92,327/- (bill of Ext.295/22) from the office of Addl. Director AH & Vety. Dept. Evidence on record has already proved that Ext.20/19 bill was passed by Haflong Treasury for payment through SBI, Haflong after the bill had been passed by A-1.

274. DW-2 Sri Pradip Kakati who was a master roll worker at the said duck breeding farm has stated that he saw fencing role, bore well pipes, lightening conductor in the farm. Thus, the evidence of DW-2 also corroborates the said evidence of DW-1. The evidence of DW-1 & 2 does not prove that DW-1 had not signed Ext.295/22 and materials mentioned there in were supplied by Krishna Hanse.

275. The above analytical discussions of oral and documentary evidence and the observations leads to irresistible the conclusion that prosecution has proved beyond all reasonable doubt that A-7 in conspiracy with A-1 and Krishna Hanse prepared false certificate vide Ext.295/22 showing received of materials in good condition from supplier Krishna Hanse. It is also proved that A-1 has facilitated accused Krishna Hanse in fraudulent withdrawal of Rs.1,92,327/- by preparing the said fake Ext.295/22 certificate and caused wrongful pecuniary loss to the Vety. Dept. Govt. of Assam.

Accordingly, A-7 is convicted **u/s 120B/467/420 IPC and Section 13(2) r/w 13(1)(d) of PC Act.**

Role of accused BN Chakraborty (A-9) & TK Das (A-21):

Mr. DK Nath Id. defense counsel for accused **BN Chakraborty (A-9)** has made the following arguments:

(1) The duty of A-9 in the office of Addl. Director, AH & Vety. Dept., Hills, Haflong was to cross-check the vouchers and the bills of the suppliers to ascertain that the materials supplied, and the amount correspondingly tally with each other. Thereafter, they produced bills to the Head Asstt./FAO to ascertain whether there was sanction for budget allocation to the articles supplied. And ultimately the Addl. Director was the final authority whether to pass the bills or reject.

(2) There is no evidence/material on record to hold that A-9 while discharging his official duty either negligently performed his duties or acted beyond his scope of official duties to help any supplier to get undue advantage or fraudulent withdrawal of any bill from the Vety. Dept.

(3) As per the evidence of PW-58 Hafiz Ali, who was the Head Asst. in the office of Addl. Director, AH & Vety. Dept., Hills, Haflong at the relevant time, made it

crystal clear that A-9 did not have any duty to check whether the suppliers in fact supply the materials for which the challans and bills were submitted, nor he had the duty to visit the storage where materials were supplied.

(4) There is also no evidence to hold that the accused A-9 was benefited by the supplier in the matter of fraudulent withdrawal of money based on false RCC bills. According to Id. counsel, there is no evidence to hold that the accused had knowledge that the suppliers had not supplied the articles as mentioned in the challans and the bills and despite knowing this, he forwarded the same for approval of the concerned authority.

276. A-9 was UDA in the office of Addl. Director Vety. & AH, Haflong (Hills). It is revealed from the cross-examination of Hafiz Ali (PW-58), who became the approver of this case after he had been granted pardon by the Court, that A-9 at the relevant time was entrusted with the duty of dealing with the order-file for purchase of materials and stock entry. The bills of suppliers accompanied by vouchers (original and duplicate) along with receipts/challans are submitted to the concerned Dealing Asstt. of the office of A-1. Thereafter, the bill used to come to his table (PW-58). As ordered, A-9 had to verify the bills with supply orders

and regarding price quoted. He had also to check the approve rate and entered in the stock. Once the bills are submitted through the office of A-1, A-9 did not have any duty to check the availability of fund. After verification of the voucher and the materials received, A-9 had to certify the same and entered into the stock register. The Addl. Director is the supreme authority to passing of bills with the advice of FAO of the Vety. Dept.

277. Ext.35(14) is the original challan dtd. 25.10.91 against order No.4687 dtd. 09.10.91 submitted by Managing Partner **T.K. Das (A-21)**, Agro Trade Industries showing supply of (a) 4 nos. of corner post, (b) 161 Nos. of straining post, (c) Intermediate post-1362 nos. & (d) Barbed wire (50Mtr role-240 nos.). The total amount of the said voucher is Rs.9,68,841/-.

PW-58 has proved that Ext.35/1 is the signature of A-1 who passed the voucher. Ext.35/15 is the signature and certificate given by A-9 to the effect, "The items are received and entered in the stock book no-6 at page No.1".

278. A-9 in his statement u/s 313 CrPC has replied that he issued the certificates based on challans submitted by store-keeper. On examination of stock-book No.6 (Ext.371), particularly Ext.371(3), 371(2) & 371(4), it reveals that A-9 made the entries of the said materials specifying the quantities as well as the rate of each item

and total amount of Rs.9,68,841/-. It was also shown that materials were issued for mini ICDP, Umrangso in connection with security type fencing. A-1 as well as A-9 put their signatures in Ext.371 (4) showing entry of the materials. However, neither A-1 nor A-9 put their signatures in the relevant column of Ext.371.

279. Surprisingly, in the relevant column meant for acknowledgment and receipt of the materials by the concerned authority is left blank. This proves that the entries were fake and made just to show that the materials were received and issued to mini ICDP. Moreover, there is no signature of store-keeper in the said challan (Ext.35). Merely showing entries of the materials in Ext.371 stock register would not prove the actual receipt of materials from the suppliers.

280. Before issuing the certificate in the voucher for the purpose of clearing the same and passing of the bills, it was the duty of A-9 to ensure that materials had been already received from the suppliers and entered in the stock register by the storekeeper.

281. It is found on scrutiny of Ext.285(3) that the supply order was issued to M/s Agro Trade & Industries by A-1 for supply of the aforesaid articles. PW-58 has proved Ext.285/3(3) is the signature of A-9 and Ext.285/3(1) & 285/3(2) signatures of A-1. A-9 in his

examination u/s 313 CrPC has admitted his said signatures in Ext.285(3) order in the name of M/s Agro Trade Industry.

282. PW-58 in his cross-examination has very clearly stated that the UDA is duty bound to see the quality and quantity of materials and to give a certificate accordingly. It is also revealed from the evidence of PW-58 that Ext.25/24 supply order was given by A-1, who put his signature as Ext.25/1. This order was drafted and typed by A-9, whose signature Ext.25/25 is proved by PW-58. Ext.25/24 shows that this supply order was issued to Franklin Hanse for supply of (i) M.S. Tank including staging at Sariajan R.A.I. Centre two nos. as per approved rate and specification & (ii) supply of M.S. Tank including staging at Bufalo Breeding Project, Silonijan.

283. The evidence of PW-58 proves that A-9 has given certificate along with his signatures being Ext.25/A & 25/18 respectively. Similarly, he also proves certificate and signature given by A-9 being Ext.26/15. A-9 has certified vide Ext.25/A that M.S. Tank including staging two nos. were received and entries in stock-book No.6, at page Nos.5 & 6 were made. Now, upon scrutiny of the page No.5 of Ext.371, it is found that the materials were entered along with the prices. However, there is no signature of the receiver of Silonijan Buffalo breeding

project which impliedly proves that materials were never issued, and fake entries were made. Similarly, A-9 also certified Ext.26/15 of Ext.26/14 of the bills/vouchers dtd. 23.10.91 that materials M.S. Tank including stages three nos. received and entered stock-book No.3. Although, the date of entries is made on 03.10.91, but there is no date of issue of the materials to Buffalo Breeding Project, Silonijan. Moreover, there is also no signature of the receiver of Buffalo Breeding Project, Silonijan to prove the actual supply of the materials. All these prove that there was conspiracy between the supplier, A-1 & A-9 in the preparation of false bills Ext.25/16 & 26/14 and making false entries at page Nos.3, 4, 5 & 6 of Ext.371. The non mentioning of exact specification and the rate of the materials in Ext.25/24 impliedly proves a conspiracy amongst A-1, A-9 & supplier Franklin Hanse for withdrawal of government money with false supplier's bill/voucher. From Ext.254 money receipt which has been proved to be signed by Franklin Hanse vide Ext.254/1 as per evidence of PW-58, it is proved that Franklin Hanse had fraudulently withdrawn Rs.9,45,000/- based on Ext.26/15 of Ext.26/14 fake vouchers in conspiracy with A-1 & A-9.

284. Evidence of PW-23 Mahinder Prasad Parik, who was an Account Asstt. in M/s Bhagawati Steel Cast Ltd. at Bishnu market, AT Road, Guwahati has categorically

stated that they never sold the raw materials, and the items mentioned in Ext.35(14) dtd. 25.10.91 in favour of Agro Trade & Industries, GB Road, Guwahati since they never manufactured the items. He denied the suggestion that the four items of materials mentioned in Ext.35 (14) were manufactured and sold by them. Therefore, from the said suggestion of the defence, it becomes clear that that the defence desperately tried to show the items mentioned in Ext.35/14 both the finished product and materials were sold to Agro Trade & Industries, GB Road, Guwahati. It appears A-9 by misusing his official position as UDA in the office of A-1 at the relevant time made false certificates in the vouchers of the said supplier, made false entries in the stock book and intentionally used the same in passing the RCC bills and thereby facilitated the concerned suppliers in fraudulent withdrawal of Govt. money.

The above discussions of evidence and observation leads to the irresistible conclusion that the prosecution has been able to prove the charges **U/S 120B/420/467/468 IPC and Section 13(2) r/w 13(1)(d) of PC Act** against A-9 beyond all reasonable doubt.

Ld. counsel on behalf of accused Tarun Kr. Das (A-21) has made the arguments as follows:

The evidence of PW-23 is of no help for the prosecution to prove the charge against him, because the accused purchased raw materials and not the finished product from M/s Bhagawati Steel Cast. The evidence of this witness, according to Id. counsel, has proved that the fencing materials were supplied by A-21, which are mentioned in Ext.35. Ext.12 money receipt shows that accused had received Rs.9,87,841/- being the bill amount as mentioned in Ext.35. PW-36 has proved that an amount of Rs.5 lacs was paid by way of demand draft, but there is no evidence from the prosecution side to prove that the remaining amount was not received by him.

285. A-21 in his statement u/s 313 CrPC has admitted that he signed Q-82 (Ext.35/14) and supplied corner post, straining post, Intermediate post & Barbed wire.

A-21, although offered the explanation in his reply u/s 313 CrPC that he genuinely supplied the materials mentioned in Ext.35 challan to the office of A-1 and accordingly the bills and vouchers were passed. However, the defence side failed to disprove the evidence of A-23 that materials mentioned in Ext.35 were never supplied by M/s Bhagawati Steel Cast Ltd..

286. Against the alleged supply of aforesaid material vide Ext.35 shown to be supplied by A-21, Ext.35/2 RCC

bill No.188 dtd. 31.10.91 was passed by the Treasury Officer, Haflong for payment after the same had been prepared and passed by A-1. Ext.242 Money receipt shows the proprietor of Agro Trade Industries (A-21) had acknowledged the payment of Rs.9,68,841/- from the office of A-1 against voucher No.ATI/F/479/91-92(Ext.35).

287. A-21 in his examination u/s 313 CrPC has clearly stated that I.O (PW-69) had collected his specimen signatures and writings vide S-80 to S-82 in Ext.251 and Q-80 [Ext.34/32 to Q-82 (Ext.35/14)].

288. PW-54 Mahinder Singh, GEQD has testified that having examined S-80 to S-82 in Ext.251 & Q-80, he found that A-21 had signed Ext.35 voucher which A-21 has specifically admitted. Further, evidence of PW-54 and his opinion has proved that A-21, signed Ext.242 money receipt by putting his signature which is Q-81. Thus, it is proved beyond iota of doubt that A-21 had acknowledged the receipt of Rs. 9,68,841/- against his Ext.35 bill/challan for supply of the aforesaid materials. However, it is not mentioned whether A-9 has received the payment in cash or by bank draft in Ext.242.

289. Prosecution has proved that Ext.193 demand draft for Rs.5 lacs was passed as per Ext.80 application in the name of Agro Trade & Industries. The evidence of PW-

56 clearly shows that an amount of Rs.9,68,841/- in cash was drawn from SBI against Ext.188 RCC bills in the name of Agro Trade & Industries. After drawing the said amount in cash from SBI, Haflong, he handed over the cash to cashier Ibrahim Ali. From the above evidence of PW-16 and Ext.193, it stands proved that A-21 received Rs.5 (rupees five lakhs) lacs only against Ext.35 bill (corresponding RCC bill No.188 dtd. 31.10.91

290. So, where the cash amount of Rs.4,48,841/- had gone? It can be safely held that the said cash amount must have been misappropriated by A-1, A-9 and other vety. officials in conspiracy with A-21.

291. False entry of the materials mentioned in Ext.35 bills/voucher made by A-9 & signed by him and A-1 in Ext.371 stock register, preparation and passing of Ext.285(3)(3) in favour of A-21 proves deep-rooted conspiracy between A-1, A-9 and A-21 for fraudulent withdrawal of Rs.9,68,841/- against false RCC bills Ext.35/2 and causing wrongful loss to the vety. dept., Govt. of Assam. Therefore, the above discussions of evidence and observation leads to the irresistible conclusion that the prosecution has been able to prove the charges **U/S 120B/420/467/468/471 IPC** against A-21 beyond all reasonable doubt.

From the forgoing discussion of evidence, it is proved beyond any iota of doubt, that A-9 had facilitated

supplier Franklin Hanse for fraudulent withdrawal of Rs.9,45,000/- from the Vety. Dept., Govt. of Assam. Similarly, he also facilitated accused TK Das (A-21) in fraudulent withdrawal of Rs.9,68,841/- from the said dept. Govt. of Assam. Thus, A-9 in conspiracy with A-1 and suppliers Franklin Hanse and A-21 facilitated them in withdrawal of Rs.19,13,841/- (Rupees nineteen lacs thirteen thousand eight hundred forty-one) and caused corresponding wrongful loss to the Govt. of Assam.

Role of Assam Industries, Bibekananda Sarma (A-17) and his son Jayanta Sarma (A-18):

Mr. S. Sarma Ld. PP for CBI pointing to the evidence of PW-58 Hafiz Ali (approver) argued that Bibekananda Sarma (A-17) and his son Jayanta Sarma (A-18) were the suppliers/contractors in the office of Addl. Director Vety. & AH. Both the accused in conspiracy with Vety. Officials had fraudulently withdrawn Ext.22 bill dtd. 18.07.91 for Rs.1,82,168/- in the name of Assam Industries. Mr. Sharma further contended that Ext.22/26 and the evidence of PW-62 C. Baite who was the central storekeeper in the office of A-1 clearly established that A-18 was involved in the preparation of fake bills and facilitated his father A-17 in drawing the bill without supplying any medicine and materials.

292. During argument, Mr. P S Deka, Ld. Counsel appearing for A-18 had argued that A-17 who was the father of A-18 was the sole proprietor of Assam Industries. A-17 was the supplier and contractor in the office of Addl. Director, AH & Vety. Dept. (Hills), Haflong, Govt. of Assam. Ld. Counsel has contended that the prosecution has not adduced any oral and documentary evidence to prove A-18 was also the partner of Assam Industries and a registered contractor/supplier of the dept. Ld. Counsel further contended that A-17 acknowledged the payment of RCC bills viz. Ext.22/31 to 22/36 drawn in the name of M/s Assam Industries. There is absolutely no evidence to hold that the money receipt against said RCC bills were signed by A-18.

293. Mr. S. Sarma, Ld. PP for CBI during argument-hearing contended that A-18 knowing fully well that medicines had not been supplied by his father A-17 prepared the false vouchers and facilitated A-17 in fraudulent withdrawal of Rs.7,06,888/- against RCC bills Ext.22.

294. On the other hand, Mr. PS Deka, Id. Counsel for A-18 contended that the evidence of PW-62 C. Biate being approver is not acceptable. Moreso, when the prosecution has not exhibited his original confessional statement pleading his guilt at the time of granting

pardon by the Court. Id. Counsel further contended that there is absolutely no evidence on record to hold that A-18 had received any pecuniary benefit from the aforesaid RCC bills. Therefore, Id. Counsel strenuously argued that A-18 being innocent was falsely implicated in this case and he is required to be acquitted.

295. PW-62 Sri C. Biate was the storekeeper in the office of Addl. Director (Hills), Haflong, AH & Vety. Dept. and during the relevant period 1991-1992, Dr. Arifur Rahman was the In-charge of the Central Vety. Haflong. It is revealed from his evidence that during the relevant period 1991-1992, he used to certify supplier's bills under the pressure of Dr. Arifur Rahman even though medicines were not supplied and received. Being pressurised, he had to make false certificate in the suppliers bills and had to make entries in the stock book as if all the materials/medicines were received.

296. The said practice of issuing false certificate and making false entries in the stock book were most common in their office at the relevant time. After detection of the case by CBI, he was interrogated and gave statement before Judicial Magistrate, Guwahati confessing his guilt regarding issue of false certificate and making false entry in the stock certificate. He has categorically stated that he had also been offered small gratification along with the bills Ext.21/23, 21/24,

21/25, 22/32 to 22/36, 33/21, 34/33, 34/34 & 34/35 all of Assam Industries. He has also proved his signatures along with the certificates in his own handwriting in the said bills confirming that Ext.21/29, 21/30, 21/31, 22/37, 22/38, 22/39, 22/40, 22/41, 33/24, 34/36, 34/37 & 34/38 are his signatures.

297. It is clearly revealed that PW-62 being the approver in his evidence has also implicated him in the matter of issuance of false certificate in the supplier's-bill and making false entry in the stock register. He has not made any exculpatory statement. So, his evidence is believable and trustworthy and cannot be thrown overboard merely because he is an approver in this case.

298. Ext.22/2 proves that A-1 issued the order for supply of medicines mentioned in the list enclosed therewith. It is proved from his evidence that he had given false certificates viz. Ext.22/37 showing supply of acid boric 450gm (quantity 3000) and acriflavine 25gm (quantity 4000), 22/38 (showing supply of ferrisulph) (quantity 7000), 22/39 (supply of kaolin, macsulph, macarb), Ext.22/40, Ext.22/41, Ext.22/42.

Evidence of PW-58 proves that the said vouchers were passed by T. Buragohian (A-1) against RCC bills No.156 dtd. 03.10.91.

299. It is also proved from the evidence of PW-62 that in Ext.368 (Central stock book for medicines- Book No.2), the entries 368/2, 368/3, 368/4, 368/5, 368/7, 368/8, 368/9, 368/10, 368/11, 368/14, 368/15, 368/18, 368/21, 368/26 & 368/29 entries were counter signed by A-1 and along with his writings and signatures on the said entries.

300. He has categorically stated that all the said entries in Ext.368 were falsely made showing receipt of medicines from Assam Industries but the medicines were not actually received except forceps for handling semen dose. The payments were made without receiving medicines.

301. During the cross-examination, PW-62 has very candidly said like a layman that he became approver after being made accused only to save him from the case. He has strongly denied the suggestion that Assam Industries had supplied all the materials as reflected in the stock registered as such payments were duly made to Assam Industries.

302. The statement of PW-62 that whatever entry had been made as regards supply of medicines and payments everything was done as per official procedure. This statement does not prove in the sense of an ordinary prudent man that medicines were in fact

supplied and entries were made in the stock register. Rather it proves that the entries were made just as an official formality for the purpose of passing the bills and fraudulent withdrawal of the amount after inducing the veterinary department government of Assam.

303. PW-69 has collected specimen writings and signatures of A-18 vide Ext. S-14 to S-16 in Ext.224. A-18 in his reply to question No. 7 u/s 313 CrPC has replied that as per oral instruction of his father he had put signature in one (1) challan for supply of materials and chemicals. He has replied that on being asked by PW-69 R. N. Azad, he put his signatures in blank paper about 30 years back.

304. Thus, he has impliedly admitted collection of his handwriting and signatures by PW-69 in connection with this case. PW-48, who was the Finance and Accounts Officer in the Veterinary Department during the relevant period has also stated corroborating the said testimonial of PW-69 that the specimen signatures and writings of A-18 in three sheets vide Ext-224 were collected in his presence.

305. PW-54, Mahinder Singh, GEQD , having examined S-14, S-15 and S-16 vis a vis Q-68 (Ext-22/31), Q-69(Ext-22/32), Q-70(Ext-22/33), Q-71(Ext-22/34), Q-72(Ext-22/36) and Q-73(Ext-22/35) has opined Vide

Ext-261, at Para 5 that the enclosed writings and signatures stamped and marked Q-68 to Q-73 and S-14 to S-16 have all been written by one and the same person. While coming to the said conclusion, PW-58 has given the detailed reasons based on his observation and examination mentioned under reference opinion para 5 (Ext-262/4 and Ext-262/5).

306. PW-54 is a qualified, trained and experienced scientific expert and has given his opinions based on scientific reasons. Therefore, his opinion is found to be quite credible, trustworthy and does not raise any iota of doubt. Surprisingly, the defence side during cross examination of PW-54 failed to elicit anything to discard his opinion and report.

307. The above analytical discussion of evidence and findings, it is proved that A-18 had prepared the bills (Ext-22/31, Ext-22/32, Ext-22/33, Ext-22/34, Ext-22/36 and Ext-22/35) in the name of Assam Industries showing supply of medicine / articles. As per evidence of PW-62, all the materials / medicines except Acid Boric and Acriflavine were not supplied by Assam Industries, and he made the fake entries in the stock book. Therefore, it is proved beyond iota of doubt that Ext-Ext-22/31, Ext-22/32, Ext-22/33, Ext-22/34, Ext-22/36 and Ext-22/35 bills were falsely prepared by A-18 without supplying materials in conspiracy with A-17, A-

1, T. Buragohain (who had passed the said vouchers/ bills) and Dr. Arifur Rahman (A-2). PW-62 under pressure of A-2 and A-1 made false entry in the stock book and issued false certificates of the said vouchers. Since as per admission of PW-62, Acid Boric and Acriflarin were only supplied. Therefore, Ext-22/31 voucher appears to be genuine.

308. It is surfaced from the evidence that PW-58 that Bibekananda Sharma (A-17) and his son Jayanta Sharma (A-18) were the suppliers of the office of A-1. The evidence of PW-41 proves that PW-69 obtained the specimen signatures and handwritings of B.N Sharma vide Ext-214 (in two sheets). S-6 and S-7 in Ext-214 are the specimen signatures and writings of A-18.

309. PW-54 having examined S-6 and S-7 vis a vis Ext-239(1) [Q-67] gave his opinion vide Ext-3, Para No. 4 that the person who wrote S-6 to S-13 have also written Q-67. Therefore, it is proved beyond iota of doubt that A-17 signed the acknowledgment of receiving Rs. 11,89,344/- from the office of A-1 by putting his signature Q-67 against his bills including bill no. H/91/11 (Ext-22/32); H/91/13; (Ext-22/34); H/91/12 (Ext-22/33); H/91/14 (Ext-22/35); H/91/10 (Ext-22/36).

310. It is already proved that Ext-22/18 is the RCC bill no. 156 dated 31-10-91 had been passed by A-1 and

then Haflong Treasury for release of payment through SBI, Haflong. Thus, it stands proved that the amount of the bills i.e. H/91/11 (Ext-22/32); H/91/13; (Ext-22/34); H/91/12 (Ext-22/33); H/91/14 (Ext-22/35); H/91/10 (Ext-22/36) had been withdrawn by A-17 on behalf of their bills under the pad of Assam Industries. Although A-18 himself did not sign the money receipt (Ext-239) but his father A-17 had signed the acknowledgment of payment.

311. Therefore, it can be safely concluded that A-18 in conspiracy with his father A-17 prepared the said false vouchers/ bills and got passed the bill in conspiracy with A-1& A-2 after making false entry in the stock book and certificates through PW-62. Thereafter, the bills were passed by Haflong Treasury and the payments were released. It appears that A-18 had facilitated his father A-17 in fraudulent withdrawal of RCC bills Ext.22/31, 22/32, 22/33, 22/34, 22/35 & 22/36 and the bills were passed by treasury vide Ext.22/28. Thus, A-18 had facilitated his father in fraudulent withdrawal of Rs.4,82,456/- by preparing the aforesaid false bills from the Vety. Dept., Govt. of Assam and caused wrongful loss of the corresponding amount.

In view of the above discussion of oral and documentary evidence and the observations, it is found that the prosecution has been able to prove beyond all reasonable doubt that A-18 had committed the offence

u/s 120B/467/468/420 IPC. Accordingly, A-18 is convicted under the said sections of IPC.

Role of Gee Gee Associates , proprietor Jiten Gogoi (A-22) and Pranab Saikia (A-29)

Mr. S. Sharma, Ld. PP for CBI argued that A-29 in conspiracy with Jiten Gogoi (A-22), who was the proprietor of Gee Gee Associates fraudulently withdrawn the bills against false vouchers Ext.6 & 7 submitted by A-22 showing supply of medicines/materials. Mr. Sharma further contended that Ext.11 and Ext.72 to 74 proved that A-29 in conspiracy with A-22 and other vety. officials managed to withdrawn the RCC bill No.181 dtd 31.10.91 vide Ext.41 for Rs.1,03,543/-. Accordingly, Id. Counsel has submitted that prosecution has proved the case against A-29 beyond iota of doubt.

312. Mr. K. C Nath, Ld. defence counsel for A-29 during arguments, contended that the accused has been implicated by the IO in this case without any iota of evidence to prove his involvement in this case. Mr. Nath contended that A-29 was neither a supplier nor the proprietor / partner of M/s Gee Gee Associates.

313. On being authorised by Jiten Gogoi, who was the proprietor of the said firm, A-29 received the amount on

behalf and handed over to Jiten Gogoi, which is proved vide Ext-6 and Ext-7. Ld. Counsel further contended that there is absolutely no evidence on record to show that PW-29 played any role in the matter of preparation of bills for supply of medicine / materials by Jiten Gogoi nor he had any knowledge that Jiten Gogoi had prepared false bills showing supply of medicine / materials as proprietor of Gee Gee Associates to the office of Addl. Director, Vety & AH (hills) Karbi Anglong. A-29 on being authorised by Jiten Gogoi merely received the amount from the office of A-1.

314. Therefore, Ld. Counsel has argued that the prosecution has measurably failed to prove the offence u/s 120B/420 IPC against A-29 for which he should be acquitted from the charges.

315. Now in order to appreciate the aforesaid argument, made by Mr. K. C Nath, Id. Defence Counsel, it is required to analyse the relevant evidence on record.

316. As per charge-sheet Ext.478(8), Jiten Gogoi, Proprietor of Farm Gee Gee & Associates, Guwahati in conspiracy with the vety. officials prepared false vouchers/bills and fraudulently got withdrawan Rs.1,03,543/- (GGA/106/91-92 and GGA/107/91-92) against supply of medicines to the office of AH & Vety. Dept., Haflong. The said amount of the bills were

passed vide RCC bill No.181 dtd 31.10.91 (Ext.41/15) by treasury office and forwarded for payment to SBI, Haflong. It has been already proved that Ext.41/15 was passed by A-1 who was the Addl. Director, Vety. & AH, Haflong.

317. The evidence of PW-4, Gautum Kakoti who was the friend of A-29 makes it clear that he is acquainted with the signatures of Jiten Gogoi (Proprietor of Gee Gee & Associates) and Pranab Saikia. He has proved Ext.8(1) and Ext.9(1) are the signatures of Jiten Gogoi in vouchers/bills No.106/91-92 & 107/91-92 respectively of Gee Gee & Associates. He has also proved Ext.8 & 9 does not bear any date which raises eyebrow about its authenticity.

318. He has also proved Ext.11/1 & 11/2 are the signatures of Jiten Gogoi. He has also proved Ext.11/13 and Ext.5/1 are the signatures of accused Pranab Saikia (A-29). The specific and cogent evidence of PW-4 is that he had written Ext.5 as per direction of A-29, who was his partner in M/s Northeastern Industrial Production and Commercial Centre during the year 1992. He has also proved Ext.7(1) & 7(2) are the signatures of Jiten Gogoi, Managing partner of Gee Gee & Associates.

319. In cross-examination, PW-4 has made it clear that A-29 was neither a partner nor proprietor of Gee Gee & Associates.

320. From the scrutiny of the above documentary evidence, it stands proved that accused Jiten Gogoi submitted Ext.8 (bill amount Rs.47,944/-) & Ext.9 (bill amount Rs.55,598/-) supplier's bills/vouchers showing supply of medicine to the office of Addl. Director, AH & Vety. Dept. Haflong (A-1). The total amount of both the bills become Rs.1,03,542/-. Thus, both the bills were passed by treasury vide Ext.41/15 dtd. 31.10.91 and the bank paid the amount on 02.11.91 which is proved from Ext.41/16 bank seal.

321. PW-29 in his statement u/s 313CrPC has admitted his signatures Ext.11/13 and he collected the amount on being authorized by Jiten Gogoi. But he knew nothing about supply of any material by Gee Gee & Associates. He has also admitted that I.O in presence of PW-38 collected his specimen handwritings and signatures vide S-4, S-5 & S-5A in Ext.201.

322. It is seen from Ext.11 that Jiten Gogoi authorized A-29 on 27.09.92 to collect the amount against the bill vide Ext-8 & 9. Surprisingly, A-29 signed Ext.5 money receipt on 08.06.92, which implies that he had partly collected Rs.25,000/- towards the aforesaid two bills

Ext.8 & 9 from the office of Addl. Director AH & Vety. Dept., Haflong before he had been authorized to collect the payment vide Ext.11. This proves foul smell of conspiracy between A-29 and Jiten Gogoi for fraudulent withdrawal of money from the office of A-1.

323. Ext.6 & 7 money receipts were signed by Jiten Gogoi acknowledging receipt of bill amount vide Ext.8 & 9 respectively. There is over writing on the dates of said two money receipts which also points fingers on the falsity of both the money receipt.

324. It has been already proved that Ext.41/15 was cleared by SBI on 02.11.91 vide Ext.41/16. Surprisingly, Jiten Gogoi signed Ext.6 and Ext.7 acknowledging the receipt of payment after almost after 10 months from the date of clearing the said RCC bills.

325. Evidence of PW-34 and PW-29 has proved that Rs.70,000/- was created into account No.S/B 2/285 of SBI Senikuthi in the name of Pranab Saikia (A-29) on the basis of Ext.74 original draft No.433345 application in favour of Pranab Saikia, which was issued on the basis original application for DCR. The DCR application vide Ext.72 to 74, according to the evidence of PW-11 Sri Purna Bora were signed by accused T. Buragohain (A-1).

326. Ext.180 pay in slip dtd 07.10.92 proves that draft No.433345 (Ext.74) was credited into SB a/c No. S/B 2/285. Ext.183 ledger a/c of SB/285 of Pranab Saikia, A-29 clearly reveals that on 07.10.92 Rs.70,000/- (Ext.74) was credited.

327. The forgoing discussions of oral and documentary evidence has clearly established that A-29 got benefit of Rs.70,000/- and Rs.25,000/- against Ext.8 & 9 bills of Gee Gee & Associates.

328. Now, questions arises that if the said vouchers viz. Ext.8 & 9 were false and fake bills? PW-62 has clearly stated in his evidence that Ext.8, 9 & 10 bills of Gee Gee & Associates containing the false certificates issued by Dr. Arifur Rahman were false as those medicines were never received by him in the store.

329. Surprisingly, the defence side has not challenged the said evidence of PW-62. It was already mentioned in the forgoing discussion that although PW-62 is an approver, but his testimony has been found credible and trustworthy since he also implicated himself in this case while deposing before this Court. The certificates in Ext.8 & 9 to the effect "Certified that the articles received in good condition" given by Dr. Arifur Rahman (A-3). PW-11 Purna Bora has proved the handwriting and signatures Ext.8/3, 9/3 & 10/3 of Dr. Arifur Raham. Non mentioning of stock book no. and page no. in the

said certificates of Ext.8 & 9 given by Dr. Arifur Rahman proves the fact that the vouchers Ext.8 & 9 were false and fabricated. The above discussions of evidence and observation leads to the irresistible conclusion that the prosecution has been able to prove the charges **U/S 120B/420 IPC** against A-29 beyond all reasonable doubt.

330. What crystalizes from the above discussions is that the prosecution has been able to prove that **A-29** in conspiracy with Jiten Gogoi and Vety. Officials Arifur Rahman (A- 2) and T. Buragohain (A-1) got fraudulently withdrawn Ext.41/15 bill based on false Ext.8 & 9 vouchers and thereby cheated Vety. Dept., Govt. of Assam.

Role of Anand Kro (A-19)

331. Mr. S Sharmah, Id PP for CBI contended that accused Anand Kro (A-29) submitted fake suppliers bills, viz-Ex-19(25) to Ext-19(28) showing supply of materials in conspiracy with A-1 and other veterinary officials got prepared Ext-19(4) RCC bills for **Rs-7,59,224/-** (seven lakhs fifty-nine thousand and two hundred twenty four only. The bill having been passed by A1 was submitted to Haflong Treasury which after scrutiny of the bill submitted to A-12 who finally passed the bill, and the payment was released through SBI Haflong. Mr. Sarmah, further contended that on being authorised by

A-19, Manik Sarkar received the bill amount from the office of A-1 on behalf of A-19. So, Mr. Sarmah Id PP for CBI submitted that the prosecution has been able to prove beyond iota of doubt that A-19, in conspiracy with A-1 and other staff of his office and Manik Sarkar had fraudulently withdrawn the aforesaid amount by preparing false vouchers causing wrongful loss to the veterinary department government of Assam and corresponding wrongful gain to him.

332. On the other hand, Mr. A. H. Mullah, learned advocate for A-19, countering the above argument of Mr. Sharmah, strenuously contended that the prosecution has miserably failed to prove that A-19 was the Proprietor of M/S Karbi Anglong Heavy Materials. Prosecution has also failed to prove that Ext-19(25) to Ext-19(28) are the signature of A-19 and thereby the prosecution could not prove that A-19 had prepared the said bills.

333. Mr. Mullah learned counsel further contended that prosecution has not adduced any iota of evidence to establish that A-19 had authorised accused Manik Sarkar to receive payment against Ext-19(24) RCC bills. So , Mr. Mullah argued that the prosecution having been failed to prove the charges against the A-19, he is entitled to acquittal.

334. PW-11 Tarun Bora (Accountant) and PW-16 Sahidul Islam Khandaker (treasury peon), both of the office of A-1 have proved Ext-19(1) to Ext-19(9) are the signatures of Dr, T, Buragohain (A-1) and Ext-19 (14) to Ext-19(16) are the signatures of A. K Narayan Sarmah.

335. PW-58 being one of the approvers of this case and retired head Assistant of the office of Additional Director has stated that he had to deal with the files of private suppliers including A. Kro and Manik Sarkar (who is expired). He has stated that he identifies Ext-19/25/1 to Ext-19/28/1 as signatures of Ananda Kro. He has categorically stated that he personally knows Manik Sarkar. But he has not stated that he personally knows Ananda Kro (A-19). He has not stated made any whisper in his entire evidence that Ext-19/25/1 to Ext-19/28/1 signatures were put in his presence by A-19. IO has not collected any document such as trade license and other document to show that A-19 was the proprietor of Karbi Anglong Heavy Materials. In his examination U/S-313 CrPC, A-19 has categorically stated that, he is not the proprietor of Karbi Anglong Heavy Materials nor signed any bill nor supplied any material to the office of Addl. Director Vety, & AH, Hills. He also does not know Manik Sarkar.

336. As per evidence of PW-69, he collected the specimen hand writings and signatures of Shri Anand Kro vide Ext- 58/1 & Ext-58/2 in presence of eyewitness and sent to handwriting expert for examination along with Ext.19/25, 19/26, 19/27 & 19/28.

337. PW-54 in his opinion vide Ext.261 at para 13 has stated that it has not been possible to express his definite opinion of the items based on the material supplied. He has not expressed his opinion on specimen signature of A-19 and Ext.19/25 to 19/28.

338. Therefore, the evidence of handwriting expert has not helped the prosecution to establish that Ext.19/25 to 19/28 were the signatures of A-19 in the vouchers/bills in the pad of Karbi Anglong Heavy Materials.

339. Prosecution has not adduced any evidence to prove that A-19 had authorised accused Manik Sarkar (A-20) to withdraw Ext-19/24 bill on his behalf to prove the conspiracy between them. Upon scrutiny of Ext.19/24 which is an undertaking signed by A-20 Manik Sarkar (since expired during trial) for A-19 on 17.09.1991, there is nothing to infer that he had authorized A-20 to acknowledge the payment receipt for Rs.7,59,224/-. There is also absolutely no evidence on

record to hold that A-19 got the benefit of the said amount from A-20.

340. Therefore, the above discussion of evidence and observations leads to the irresistible conclusion that the prosecution has failed to prove the charges against A-19 beyond reasonable doubt. So, he is entitled to get acquittal on benefit of doubt.

341. Accused Dr. D. Purkayastha **(A-4)**, Dr. Jadav Gogoi **(A-8)**, Dandi Sonowal **(A-12)**, Dimbeswar Laskar **(A-14)**, Tutu Chetri **(A-15)**, H. Vaiphai **(A-16)** and Anand Kro **(A-19)** are acquitted from the charges on the benefit of doubt.

342. Accused Dr. M. Rahman **(A-7)** is convicted u/s 120B/467/420 IPC r/w Sec 13(2) r/w Sec 13 (1) (d) of PC Act.

Accused B.N Chakrabarty **(A-9)** is convicted u/s 120B/420/467/468 IPC r/w Sec 13(2) r/w Sec 13(1)(d) of PC Act.

Accused Jayanta Sharma **(A-18)** is convicted u/s 120B/420/467/468 IPC.

Accused Tarun Kr. Das **(A-21)** is convicted u/s 120B/420/467/468/471 IPC.

Accused Pranab Saikia **(A-29)** is convicted u/s 120B/420 IPC.

343. Under the facts and circumstances of the case and also huge amount of money fraudulently withdrawn from the Veterinary Department, Government of Assam on the basis of false and fake bills, the accused persons do not deserved the benefit under the benevolent provision of the Probations of Offenders Act.

344. SENTENCE HEARING

The convicted accused persons are heard on the point of quantum of sentence u/s 248(2) CrPC. Their statements are recorded in separate sheets and tagged with CR.

I have also heard Mr. Swayamjeet Sharma, Ld. PP for CBI as well as Mr. D. Talukdar, Ld. Counsel for accused T.K Das (A-21), Mr. H. Chakrabarty , Ld. Advocate for accused Jayanta Sharma (A-18), Mr. K.C Nath, Ld. advocate for accused Pranab Saikia (A-29), Mr. D.K Nath, Ld. Cousnel for accused B.N Chakrabarty (A-9), Mr. S. Ahmed , Ld. Advocate for accused Dr. M. Rahman (A-7).

Mr. Swayamjeet Sharma Ld. PP for CBI has submitted that the case involves fraudulent withdrawal of huge amount of public money, more than Rs. 1 Crore, which caused severe wrongful loss to the Veterinary Dept. Govt. of Assam. AS the case involves economic offences causing wrongful loss of huge amount of

money belonged to public for which the Veterinary Dept., Govt. of Assam suffered to the greatest extent from the economic point of view. Therefore, Mr. Sharma submitted that the accused should not be leniently dealt with and proportionate punishment should be imposed.

On the other hand, said Ld. Advocates for convicted accused persons have submitted that considering the extreme old age, present ailments which they are suffering from as well as a long standing trial, which they have faced, the accused persons should be very leniently dealt with in the sentencing sphere.

I have considered the above submissions of the Ld. counsels of both sides and have also given my in-depth thought and considered the facts and circumstances of the case.

The case record reveals that charges were framed against the accused persons on 18-03-1999 , meaning thereby, they have stood long trial for more than 25 years. Considering the long standing trial, the present age of accused persons and their physical conditions, I propose to fix the quantum of punishment leniently. However, it is to be mentioned that punishment in a criminal case must be proportionate to the nature and gravity of the offence and extreme leniency in the matter of punishment erodes the public faith in the criminal justice system.

Punishment of **A-7 Dr. Mobir Rahman**. The accused has stood convicted u/s 120B/467/420 IPC r/w Sec 13(2) r/w Sec 13 (1) (d) of PC Act. The accused under the extreme pressure of A-1, who was in an officially dominating position, prepared false certificates vide Ext-295(23) on the basis of which accused Krishna Hanse got fraudulently withdrawn Rs. 1,92,327/-.

He is sentenced to SI for 2 years on each count of u/s 420/467 IPC and fine of Rs. 10,000/- on each count in default, 3 months SI on each count. He is also sentenced to SI for 1 year and fine of Rs. 5,000/-, in default 2 Months SI u/s 13(2) r./w 13(1) (d) of PC Act. All the substantive sentences shall run concurrently.

Accused **B.N Chakrabarty (A-9)** is already convicted u/s 120B/420/467/468 IPC r/w Sec 13(2) r/w Sec 13(1)(d) of PC Act. Considering the facts and circumstances of the case and also his role in fraudulent withdrawal of Rs. 19,13,841/- by A-21 and accused Frankline Hanse, he is sentenced to 3 years RI and fine of Rs. 25,000/- on each count u/s 420/467/468 IPC i/d further RI for 6 months on each count. He is also sentenced to 2 years RI u/s 13 (2) r/w Sec 13(1) (d) of PC Act and fine of Rs.7,000/- i/d further RI for 4 months. All the substantive sentences shall run concurrently.

Accused **Pranab Saikia (A-29)** is already convicted u/s 120B/420 IPC. He is sentenced to SI for 1 and Half year and fine of Rs. 10,000/- , in default further SI for 2 months for committing offence u/s 420. The sentenced is fixed considering the defalcated amount.

Accused **Jayanta Sharma (A-18)** is already convicted u/s 120B/420/467/468 IPC. He is sentenced to RI for 3 years on each count u/s 420/467/468 IPC and fine of Rs. 10,000/- on each count, in default further RI for 4 months on each count. All the substantive sentences shall run concurrently.

Accused **Tarun Kr. Das (A-21)** is already convicted u/s 120B/420/467/468 IPC. He is sentenced to 3 years RI on each count u/s 420/467/468 IPC and fine of Rs. 10,000/- on each count, in default further RI for 4 months on each count. He is also sentenced to 2 (two) years RI and fine of Rs.10,000/-, i/d RI for 4(four) months for committing offence u/s 471 IPC, for which this punishment is prescribed u/s 465 of IPC. All the substantive sentences shall run concurrently.

345. In my considered view, the above quantum of sentences imposed upon each of the accused will meet the ends of justice.

346. Furnish free certified copy of judgment to each of the convicted accused persons immediately.

347. Judgment is pronounced and delivered in the open court under my hand and seal this **29th day of October, 2024.**

348. The instant Special Case stands disposed of.

Special Judge, CBI, Assam,
Addl. Court No. 3, Chandmari
Guwahati

Dictated and corrected by me.

Special Judge, CBI, Assam,
Addl. Court No. 3, Chandmari
Guwahati

ANNEXURE-I

LIST OF PROSECUTION / DEFENCE/ COURT WITNESSES

A. Prosecution:

RANK	NAME	NATURE OF EVIDENCE
PW-1	Shri Subhash Ch. Das	Prosecution witness
PW-2	Shri Harendra Nath Kakati	-do-
PW-3	Shri Kumar Sanjay Krishnan	-do-
PW-4	Shri Gautam Kakati	-do-
PW-5	Shri Keshabananda Dihingia Deka	-do-
PW-6	Shri Ranjit Bhuyan	-do-
PW-7	Shri Prasad Ch. Basumatari	-do-
PW-8	Shri Abdur Rahman	-do-
PW-9	Dr. Mehmud Ali Borbhuyan	-do-
PW-10	Dr. Kanakeswar Bordoloi	-do-
PW-11	Shri Purna Bora	-do-
PW-12	Shri K. Kro	-do-
PW-13	Shri Sarat Ch. Mahanta	-do-
PW-14	Muzibur Rahman	-do-
PW-15	Shri Kuldip Kr. Sharma	-do-
PW-16	Shri S. N Bezbarua	-do-
PW-17	Shri Sadhu Singh	-do-
PW-18	Shri Sarat Ch. Changkakoti	-do-
PW-19	Shri Achyut Das	-do-
PW-20	Shri Ritendra Nath Sharma	-do-
PW-21	Mrs. Tapati Dey	-do-
PW-22	Shri Siva Pada Chakrabarty	-do-
PW-23	Shri Mahaveer Prasad Pareek	-do-
PW-24	Shri Nareswar Bayan	-do-
PW-25	Mrs. Geeta Deka	-do-
PW-26	Shri Manik Lal Sharma	-do-
PW-27	Shri Joseph Pulamte	-do-

PW-28	Shri Amiya Kr. Deka	-do-
PW-29	Shri Nirendu Roy	-do-
PW-30	Shri P. Choudhury	-do-
PW-31	Shri Kailash Barman	-do-
PW-32	Shri Digvijay Bahadur Singh	-do-
PW-33	Shri H. Hmar	-do-
PW-34	Shri Bivek Sarkar	-do-
PW-35	Shri Ratan Kr. R.K Mazumdar	-do-
PW-36	Shri Prafulla Sharma	-do-
PW-37	Shri Dinesh Ch. Duttabarua	-do-
PW-38	Shri Vyomkesh Seal	-do-
PW-39	Shri Pranab Kr. Deb Kanango	-do-
PW-40	Shri S.K Banarjee	-do-
PW-41	Shri Ajay Saikia	-do-
PW-42	Shri Utpal Kanti Bose	-do-
PW-43	Shri Ganesh Ch. Das	-do-
PW-44	Shri Sarveswar Pegu	-do-
PW-45	Dr. Amarjyoti Hazaria	-do-
PW-46	Shri Khagendra Kr. Bora	-do-
PW-47	Shri Bhaskar Deb Roy	-do-
PW-48	Shri Seikhahao Shongngeu	-do-
PW-49	Shri Phanidhar Das	-do-
PW-50	Md. Islam Uddin Mazumdar	-do-
PW-51	Shri Madan Sonowal	-do-
PW-52	Shri Anuwar Hussain Saharia	-do-
PW-53	Shri Dilip Kr. Phukan	-do-
PW-54	Shri Mohinder Singh	GEQD Expert
PW-55	Smt. Christina Jeme	Prosecution Evidence
PW-56	Shri Prithi Biswas	-do-
PW-57	Shri Lakhi Prasad Barman	-do-
PW-58	Shri Hafiz Ali	-do-
PW-59	Shri Ratan Kr. Deb	-do-

PW-60	Shri Surjya Kanta Das	-do-
PW-61	Shri Rakhal Krishna Roy	-do-
PW-62	Shri C. Biate	-do-
PW-63	Shri Kuladhar Saikia	-do-
PW-64	Shri Lalrem Sanga Ngmalai	-do-
PW-65	Shri K. C. Kanungo	-do-
PW-66	Shri T. R. Hazarika	-do-
PW-67	Shri Ramesh Ch. Das	-do-
PW-68	Shri Y. R. Patgiri	-do-
PW-69	Shri Ram Nath Azad	I/O
PW-70	Shri Mrinal Sharma	-do-
PW-71	Shri P. C. Rajkonwar	-do-

B. Defence witness

RANK	NAME	NATURE OF EVIDENCE
DW-1	Mobir Rahman	Defence Witness
DW-2	Pradip Kakati	-do-

ANNEXURE-II

LIST OF PROSECUTION/DEFENCE/COURT EXHIBITS

A. Prosecution:

Sl.	Exhibit Number	Description
1.	Ext-1 & Ext-2	Prosecution Sanction order
2.	Ext-1(1) to 1(4)	Signature of PW-1
3.	Ext-2(1) to Ext-2(7)	Signature of PW-1
4.	Ext-3	Prosecution Sanction order
5.	Ext-3(1) to Ext-3(4)	Signature of PW-2
6.	Ext-4	Prosecution Sanction order
7.	Ext-4(1) to Ext-4(6)	Signature of PW-3
8.	Ext-5	Receipt
9.	Ext-5(1)	Signature
10.	Ext-5(2)	
11.	Ext-5(3)	Signature of B.N Deka
12.	Ext-6 to Ext-7	Receipts
13.	Ext-6(1) & Ext-6(2)	Signatures.
14.	Ext-7(1) & Ext-7(2)	Signatures of Jiten Gogoi
15.	Ext-8 & Ext-9	Bills
16.	Ext-8(1) & Ext-9(1)	Initials of Jiten Gogoi
17.	Ext-10	Challan
18.	Ext-10(1)	Signature of Jiten Gogoi
19.	Ext-11	Authority Letter
20.	Ext-11(1) to Ext-11(3)	Signatures of Pranab Saikia
21.	Ext-11(4)	Signatures of B.N Deka
22.	Ext-12	Prosecution Sanction order
23.	Ext-12(1) to Ext-12(4)	Signatures of PW-5
24.	Ext-13	Seizure Memo
25.	Ext-13(1)	Signature of PW-8

26.	Ext-14	Stock Register
27.	Ext-14(1)	Signature of F. Rahman
28.	Ext-14(2)	Signature of PW-8
29.	Ext-14(3)	Signature of S. M Saikia
30.	Ext-14(4)	Certificate & Signature of F. Rahman
31.	Ext-15	Letter
32.	Ext-16	Physical Verification report
33.	Ext-16(1)	Signature of S.M Saikia
34.	Ext-16(2)	Signature of PW-8
35.	Ext-16(3)	Signature of K.K Das
36.	Ext-17	RCC Bill
37.	Ext-17(1) to Ext-17(6)	Signatures of T. Buragohain
38.	Ext-18	RCC bill
39.	Ext-18(1) to Ext-18(8)	Signatures of T. Buragohain
40.	Ext-19	RCC Bill
41.	Ext-19(1) to (9)	Signatures of T. Buragohain
42.	Ext-19(10) to (12)	
43.		
44.	Ext-20	RCC Bill
45.	Ext-20(1) to (9)	Signatures of T. Buragohain
46.	Ext-20(10) to (11)	Signature of K. Khan
47.	Ext-21 to 48	RCC Bills
48.	Ext-21(1) to (9)	Signature of T. Buragohain.
49.	Ext-22(1) to (13)	-do-
50.	Ext-23(1) to (13)	-do-
51.	Ext-24(1) to (10)	-do-
52.	Ext-25(1) to (9)	-do-
53.	Ext-26(1) to (7)	-do-
54.	Ext-27(1) to (10)	-do-
55.	Ext-28(1) to (8)	-do-

56.	Ext-29(1) to (8)	-do-
57.	Ext-30(1) to (7)	-do-
58.	Ext30(8)	Signature of K. Khan
59.	Ext-31(1) to (11)	Signatures of T.P Buragohain
60.	Ext-32(1) to 32(10)	-do-
61.	Ext-33(1) to (6)	
62.	Ext-34(1) to (11)	
63.	Ext-35(1) to (7)	
64.	Ext-36(1) to Ext-36(9)	Signatures of T. Buragohain
65.	Ext-37(1) to Ext-37(10)	
66.	Ext-38(1) to Ext-38(10)	
67.	Ext-39(1) to 39(8)	
68.	Ext-40(1) to 40(8)	
69.	Ext-41(1)	Signature of B.C Baruah
70.	Ext-8(2) & 9(2)	Signature of T. Buragohain
71.	Ext-42(1) to 42(13)	
72.	Ext-42(14) to (19)	Signatures of D. Purakayastha
73.	Ext-42(20) & (21)	Sign of K. Khan
74.	Ext-43(1) to 43(12)	Signature of T. Buragohain
75.	Ext-43(13) to (24)	Signature of K. Khan
76.	Ext-44(1) to (8)	Signature of T. Buragohain
77.	Ext-45(1) to (8)	
78.	Ext-46(1) to (10)	
79.	Ext-45(11) to (15)	Sign of K. Khan
80.	Ext-47(1) to (9)	Sign of T. Buragohain
81.	Ext-47(10) to (12)	Sign of K. Khan
82.	Ext-48(1) to (8)	Sign of T. Buragohain
83.	Ext-49	Letter
84.	Ext-49(1)	Signature of PW-10
85.	Ext-31(12) to (17)	Signatures of Jadav Gogoi
86.	Ext-24(11) to (16)	

87.	Ext-39(9) to (12)	Sign of Arifur Rahman
88.	Ext-39(13) & (14)	Sign of Eknayan Sharma
89.	Ext-39(15) & (16)	Word writing received payment
90.	Ext-39(17)	Handwriting of Ibrahim Ali
91.	Ext-40(9) & (10)	Sign of Ek narayan Sharma
92.	Ext-40(11) to (13)	Handwriting of Ajay Saikia
93.	Ext-50	Seizure Memo
94.	Ext-50(1) & (2)	Sign of PW-12
95.	Ext-51, Ext-53	Specimen Card
96.	Ext-52	A/c Opening form
97.	Ext-54	Ledger sheet
98.	Ext-54(1) to (4)	Sign of PW-10
99.	Ext-21(10) to (12), Ext-22(14) to (19), Ext-34(12) to 34(14), 33(7),	Sign of Arifur Rahman
100.	Ext-17(7) to (9); Ext-21(13) & (14), Ext-18(9) to (11); Ext-19(14) to (16), Ext-30(9) to (11); Ext-29(9) to (11); Ext-27(11) to (16); Ext-38(11) to (13); Ext-36(10) to (12); Ext-37(10 to (12); Ext-32(11) to (13); Ext-42(22) to (27); Ext-43(25) to (27); Ext-31(18) to (20); Ext-24(17) to (19)	Sign of Ek narayan Sharma
101.	Ext-8(3); Ext-9(3) : Ext-10(2)	Handwriting and signature of Arifur Rahman
102.	Ext-55 to 57	Specimen writing of franklin Hanse
103.	Ext-55(1) to Ext-57(1)	Signatures
104.	Ext-55(2) to Ext-57(2)	Sign of Rakhal K. Roy
105.	Ext-55(3) to 57(3)	Sign of CBI inspector.
106.	Ext-55(4) to Ext-57(4)	Writings of CBI inspector.
107.	Ext-58	Specimen signature of Anand Kro
108.	Ext-58(1) & (2)	Signature of PW-14
109.	Ext-59	Specimen Signature of Nripen Roy
110.	Ext-59(1) & (2)	Signatures of PW-15
111.	Ext-60	Challan

112.	Ext-61	Seizure Memo
113.	Ext-62 to Ext-63	Bill Registers
114.	Ext-62(1)	Entry
115.	Ext-62(2) to (3)	Entries
116.	Ext-63(1) to (29)	Entries
117.	Ext-64	Bill register
118.	Ext-64(1) to (32)	Entries
119.	Ext-64(33) to (64)	Initials of T. Buragohain
120.	Ext-65	Cash Book
121.	Ext-65(1) to (9)	Entries
122.	Ext-65(10) to (19)	Initials of T. Buragohain
123.	Ext-65(20) to (29)	Sign of T. Buragohain
124.	Ext-66	Cash Book
125.	Ext-66(1) to (5); (10) to (12); (18) to (19); (24) to (25); (31 to 32); (38),; (43) to (48); (53); (59)	Entries
126.	Ext-67	Cash Book
127.	Ext-67(1)	Entry
128.	Ext-68	DCR Register
129.	Ext-68(1)	Entry
130.	Ext-68(3)	Sign of Ibrahim Ali
131.	Ext-69 to Ext-74	Application for DCR
132.	Ext-75 to Ext-79	DCR
133.	Ext- 80 to 106	Draft Application
134.	Ext- 80(1)-80(2) to 106(1) to 106(2)	signatures
135.	Ext-107 to 109	Specimen signature
136.	Ext-107(1) to Ext-109(1)	signatures
137.	Ext-110-114	Specimen signature of Bhola Rongpi
138.	Ext-110(1) to 114(1)	signatures
139.	Ext-115 to 120	specimen writings Nripen Roy
140.	Ext-115(1) to 120(1)	signatures
141.	Ext-121	Seizure memo

142.	Ext-121(1)	signature
143.	Ext-18 (A)	Supply order
144.	Ext-18 (B)	Challan
145.	Ext-18 (C)	Bill
146.	Ext-18 (D)	Money Receipt
147.	Ext-18 (E)	Challan
148.	Ext-18 (F)	Bill
149.	Ext-18 (G)	Money Receipt
150.	Ext-20(12) to (14)	Signatures
151.	Ext-21(14)	ssignatures
152.	Ext-80(3) to Ext-84(3)	Signatures
153.	Ext94(3), Ext-100(3), Ext-101(3)	signatures
154.	Ext-85(3)	signature
155.	Ext-122 to Ext-127	Specimen Signature of Victor Sangma
156.	Ext-122(1) to Ext-127(1)	signatures
157.	Ext-122(2) to Ext-127(2)	Signatures
158.	Ext-128	Seizure Memo
159.	Ext128(1) ,(2)	signatires
160.	Ext-129	Receipt Book
161.	Ext-130	Registration Certificate
162.	Ext-131	Registration Certificate
163.	Ext-132	Application
164.	Ext-133	Resolution
165.	Ext-129(1), (2)	Counter foil of money receipt
166.	Ext-129(3), (4)	Counter foil of money receipt
167.	Ext-129(5) to Ext-129(23)	Counter foil of money receipt
168.	Ext-129(13)(i) to Ext-129(22)(i)	Signatures
169.	Ext-134	Seizure Memo
170.	Ext-134(1)	Signature
171.	Ext-17(10), 18-(12), 19(17), 20(15), 21(15)	signatures of Dandi Sonowal

172.	Ext-22(22), 23(12), 24(20), 25(12), 26(10)	signatures
173.	Ext-27(17), 28(11), 29(12), 30(12), 31(21)	signatures
174.	Ext-32(14), 33(10), 34(17), 35(10), 36(13)	signatures
175.	Ext-37(13), 38(14), 39(18), 40(11), 41(9)	signatures
176.	Ext-42(28), 43(28), 44(11), 45(11), 46(18)	signatures
177.	Ext-47(15),48(10),	signatures
178.	Ext-21(16), 22(23), 23(13), 24(21), 25(13)	signatures of D.Laskar
179.	Ext-26(11), 28(12), 29(13), 30(13), 31(22)	signatures
180.	Ext-33(11), 34(18), 35(11), 36(14), 37(14)	signatures
181.	Ext-38(15), 39(19), 40(12), 41(10), 42(29)	signatures
182.	Ext-43(29), 44(12), 45(12),18(13), 19(18), 20(16)	signatures
183.	Ext-46(19), 47(16)	signatures
184.	Ext-17(11), 27(18), 32(15)	signatures of G.C Deb
185.	Ext-17(12), 18(14), 19(19), 21(17), 24(22), 29(14)	signatures of H. Vaiphei
186.	Ext-30(14), 31(23), 36(15), 37(15), 38(16), 39(20)	
187.	Ext-40(13), 42(30), 43(30)	
188.	Ext-17(13), 18(15), 19(20), 21(18), 24(23), 29(15)	endorsement/handwriting of H. Vaiphei
189.	Ext-30(15), 31(24), 36(16), 37(16), 38(17), 39(20)	Signature and endorsement of H. Hamar signature/initial of T. Chetri endorsement of Tutu Chetri Subsidy Register Cash Book Entry
190.	Ext-40(14), 42(31), 43(31)	
191.	Ext-27(19), 32(16), 27(20), 32(17)	
192.	Ext- 20(17), 22(24), 23(14), 25(14), 26(12), 28(13)	
193.	Ext-33(12), 34(19), 35(12), 41(11), 44(13), 45(13)	
194.	Ext-46(20), 47(17), 48(12)	
195.	Ext-20(18), 22(25), 23(15), 25(15), 26(13), 28(14)	
196.	Ext-33(13), 34(20), 35(13), 41(12), 44(14), 45(14)	

197.	Ext-46(21), 47(18), 48(13)	
198.	Ext-135 to 136	
199.	Ext-137	
200.	Ext-136(1)	
201.	Ext-136(2), 136(3)	Signatures entries signatures of D. Sonowal signatures of D. Laskar Signature of T. Buragohain Signatures of P. Hanse Signature of T. Buragohain Supply order
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642.	Ext.349(83)	Sanction order
643.	Ext.349(84), (85)	Signatures
644.	Ext.349(86)	Sanction order
645.	Ext.349(87), (88)	Signatures
646.	Ext.349(89)	Sanction order
647.	Ext.349(90), (91)	Signatures
648.	Ext.349(92)	Sanction order
649.	Ext.349(93), (94)	Signatures
650.	Ext.349(95)	Sanction order
651.	Ext.349(96), (97)	Signatures
652.	Ext.349(98)	Sanction order
653.	Ext.349(99), (100)	Signatures
654.	Ext.349(101)	Sanction order
655.	Ext.349(102) to (104)	Signatures
656.	Ext.349(105)	Sanction order
657.	Ext.349(106), to (108)	Signatures
658.	Ext.349(109)	Sanction order
659.	Ext.349(110), (111)	Signatures
660.	Ext.349(112)	Sanction order
661.	Ext.349(113), (114)	Signatures
662.	Ext.350	Proposal
663.	Ext.350(1), (2)	Sign of T. Buragohain
664.	Ext.351	F/ letter
665.	Ext.352	Additive plan
666.	Ext.353	Annual plan
667.	Ext.354	File
668.	Ext.354(1)	File noting
669.	Ext.354(2)	Sign of U. Hrangkhoh
670.	Ext.354(3)	Sign of T. Buragohain
671.	Ext.354(4)	Sign of H. Ali
672.	Ext.355	Compilation of Delegation of Financial Rules
673.	Ext.356	Letter
674.	Ext.356(1)	Sign of B. Tarafdar
675.	Ext.357	A/c opening form
676.	Ext.358	Specimen card
677.	Ext.359	Statement of A/c
678.	Ext.359(1) to (3)	Sign of B. Tarafdar
679.	Ext.360	A/c opening form
680.	Ext.361	Specimen card
681.	Ext.362	Statement of A/c
682.	Ext.362(1) to (3)	Sign of B. Tarafdar

683.	Ext.363, 364	Statement of A/c
684.	Ext.363(1), 364(1)	Sign of B. Tarafdar
685.	Ext.365	Specimen card
686.	Ext.366	Statement of A/c
687.	Ext.366(1) to (6)	Sign of B. Tarafdar
688.	Ext.367	Search List
689.	Ext.367(1)	Sign of R.K. Roy
690.	Ext.368	Stock book
691.	Ext.368(1)	Signature
692.	Ext.368(2)	Relevant entry
693.	Ext.368(3), (4)	Sign of T. Buragohain
694.	Ext.368(5), (6)	Sign of C. Baite
695.	Ext.368(7)	Relevant entry
696.	Ext.368(8) to (10)	Sign of T. Buragohain
697.	Ext.368(11) to (13)	Sign of C. Baite
698.	Ext.368(14)	Entry
699.	Ext.368(15), (16)	Signatures
700.	Ext.368(17)	Entry
701.	Ext.368(18) to (21)	Sign of T. Buragohain
702.	Ext.368(22) to (25)	Sign of C. Baite
703.	Ext.368(26)	
704.	Ext.368(27), (28)	Signatures
705.	Ext.368(29)	
706.	Ext.368(30) to (33)	Sign of T. Buragohain
707.	Ext.368(34) to (37)	Sign of C. Baite
708.	Ext.369	
709.	Ext.369(1) to (10)	Sign of T. Buragohain
710.	Ext.370 to 371	
711.	Ext.370(1) to (3)	Sign of T. Buragohain
712.	Ext.370(4), (5)	Sign of K. Khan
713.	Ext.371(1), (2)	Sign of T. Buragohain
714.	Ext.371(3), (4)	Sign of B. Chakraborty
715.	Ext.372, 373	
716.	Ext.372(1), 373(1)	Sign of Arifur Rahman
717.	Ext.372(3), 373(3)	Sign of T. Buragohain
718.	Ext.372(2), 373(2)	Sign of C. Baite
719.	Ext.372(4) to (8)	RCC bills
720.	Ext.373(4) to (9)	Sign of T. Buragohain
721.	Ext.374 to 463	
722.	Ext 464	
723.	Ext 464(1), (2)	Signature of K. Saikia
724.	Ext 465	
725.	Ext 465(1)	
726.	Ext 465(2)	
727.	Ext 372(9), (10)	Signatures
728.	Ext 373(10), (11)	Signatures

729.	Ext 374(1), (2)	Signatures
730.	Ext 466 to 473	
731.	Ext 466(1) to 473(1)	Signatures
732.	Ext 466(2) to 473(2)	Signatures
733.	Ext 474	
734.	Ext 475	
735.	Ext 475(1), (2)	Signatures of K.C. Kanungo
736.	Ext 476	
737.	Ext 476(1) to (15)	Signatures of F.N. Azad
738.	Ext 477	
739.	Ext 477(1)	
740.	Ext 478	
741.	Ext 478(1)	
742.	Ext 479	
743.	Ext 479(1)	
744.	Ext 479(2)	

745.

746.	Ext 479(3), (4)	
747.	Ext 479(5) to (7)	Statement
748.	Ext 480	Sign of Y.R. Patgiri
749.	Ext 480(1) to (13)	
750.	Ext 480(14) to (26)	Signatures of L. Khawbaung
751.	Ext 480(27) to (39)	Signatures of Haulam Vaiphei
752.	Ext 481	Signatures of Ram Nath Azad
753.	Ext 481(1) to (5)	
754.	Ext 481(6) to (10)	Signatures of L. Khawbaung
755.	Ext 481(11) to (15)	Signatures of Haulam Vaiphei
756.	Ext 482	Signatures of Ram Nath Azad
757.	Ext 482(1), (2)	
758.	Ext 482(3)	Signatures of R.K. Mazumdar
759.	Ext 483	
760.	Ext 483(1)	
761.	Ext 483(2)	
762.	Ext 483(3)	
763.	Ext 484 to 492	
764.	Ext 493	
765.	Ext 492(1), 493(1)	Signatures of Ram Nath Azad
766.	Ext 494	

767.	Ext 494(1), (2)	Signatures of Ram Nath Azad
768.	Ext 495	
769.	Ext 496	Compilation of Delegation of Financial Power Rules 1960, Govt. of Assam
770.	Ext 496(1) to (3)	Relevant pages

771.	Ext-497	Demand for grants of A.H & Vetty Deptt.
772.	Ext-497(1) to (6)	Relevant pages
773.	Ext-498	Supplementary demand
774.	Ext-498(1)(2)(3)	Supplementary sanction provisions
775.	Ext-499	Seizure memo dated 29.8.96
776.	Ext-499(1)	Signature of Mrinal Sarma
777.	Ext-499(2)	Signature of Subhas Deka
778.	Ext-499(3)	Specimen signature card of M/S Agro trade and industries
779.	Ext-499(4)	Account opening form
780.	Ext-500	Seizure memo
781.	Ext-500(1)	Signature of Mrinal Sarma
782.	Ext-500(2)	Signature of P.C Sarma
783.	Ext-501	CC copy of account opening form
784.	Ext-502	Certified specimen signature card
785.	Ext-503	Certified declaration form
786.	Ext-504	Certified copy of the application
787.	Ext-505	Certified copy of Ledger Sheet
788.	Ext-506	Certified Specimen Signature
789.	Ext-507	Certified copy of Account opening form
790.	Ext-508	Certified copy of ledger sheet
791.	Ext-509	Demand Draft
792.	Ext-510	Demand Draft
793.	Ext-511	Demand Draft
794.	Ext-512 to 520	DD

795.	Ext-P-521	Requisition letter
796.	Ext-P-521(1)	Signature
797.	Mark X	Death Verification report
798.	Mark X(1)	Sign of R.N Ram
799.	Mark Y	Death certificate
800.	Mark Y (1)	Signature of A. Choudhury

B. Defence

Sr. No.	Exhibit Number	Description
1	Ext-17(A) to Ext-48(A)	Certificates
2	Ext-18(A)	Supply Order
3	Ext-18(B) and Ext-18(E)	Challan
4	Ext-18(C) and Ext-18(F)	Bill
5	Ext-18(D) and Ext-18(G)	Money Receipt
6	Ext-A	Copy of order
7	Ext-A(1) and Ext-B	Copy of signature of D. Sonowal
8	Ext-31(A) to 31(F)	Signature of Bhola Rongpi
9	Ext-143(A)	Signature

Special Case No. 12 of 2004

ASKM120000242004



ORDER

29.10.2024

Accused H. Vaiphai, Dimbeswar Laskar, Tutu Chetri, Tarun Kumar Das, Dr. Jadav Gogoi, Dr. Mobir Rahman, Anand Kro, Jayanta Sharma, B.N Chakrabarty, Dandi Sonowal and Pranab Saikia are physically present.

Accused Dr. D. Purkayastha is absent with step vide petition no. 1041/24 submitted by his Ld. engaged counsel Mr. M.K Mazumdar. It is stated that the said accused is undergoing medical treatment at Kolkata on account of his cancer. Ld. Advocate has agreed to represent him. Considering the medical ground, the petition is allowed.

CBI is represented by Mr. Swayamjeet Sharma, Ld. PP.

Today is fixed for judgment.

Judgment prepared in separate sheets consisting of 187 pages and delivered in the open court in presence of the accused persons and Ld. Defence Counsels.

Accused Dr. D. Purkayastha **(A-4)**, Dr. Jadav Gogoi **(A-8)**, Dandi Sonowal **(A-12)**, Dimbeswar Laskar **(A-14)**, Tutu Chetri **(A-15)**, H. Vaiphai **(A-16)** and Anand Kro **(A-19)** are acquitted from the charges on the benefit of doubt.

Accused Dr. M. Rahman **(A-7)** is convicted u/s 120B/467/420 IPC r/w Sec 13(2) r/w Sec 13 (1) (d) of PC Act.

Special Case No. 12 of 2004

Accused B.N Chakrabarty **(A-9)** is convicted u/s 120B/420/467/468 IPC r/w Sec 13(2) r/w Sec 13(1)(d) of PC Act.

Accused Jayanta Sharma **(A-18)** is convicted u/s 120B/420/467/468 IPC.

Accused Tarun Kr. Das **(A-21)** is convicted u/s 120B/420/467/468/471 IPC.

Accused Pranab Saikia **(A-29)** is convicted u/s 120B/420 IPC.

Under the facts and circumstances of the case and also huge amount of money fraudulently withdrawn from the Veterinary Department, Government of Assam on the basis of false and fake bills, the accused persons are not entitled to get any benefit under the benevolent provision of the Probation of Offenders Act.

The accused persons are heard on the point of quantum of sentence u/s 248(2) CrPC. their statements are recorded in separate sheets and tagged with CR.

Accused **Dr. Mobir Rahman (A-7)** is sentenced to SI for 2 years on each count of u/s 120B/420/467 IPC and fine of Rs. 10,000/- on each count in default, 3 months SI on each count. He is also sentenced to SI for 1 year and fine of Rs. 5,000/-, in default 2 Months SI u/s 13(2) r./w 13(1) (d) of PC Act. All the sentences shall run concurrently. Accused

Special Case No. 12 of 2004

B.N Chakrabarty (A-9) is sentenced to 3 years RI and fine of Rs. 25,000/- in default , further RI for 6 months on each count u/s 120B/420/467/468 IPC. He is also sentenced to 2 years SI u/s 13 (2) r/w Sec 13(1) (d) of PC Act. All the substantive sentences shall run concurrently. Accused **Pranab Saikia (A-29)** is sentenced to SI for 1 and Half year and fine of Rs. 10,000/- , in default further SI for 2 months for committing offence u/s 120B/420. The sentenced is fixed considering the defalcated amount. Accused **Jayanta Sharma (A-18)** is sentenced to RI for 3 years on each count u/s 120B/420/467/468 IPC and fine of Rs. 10,000/- on each count, in default further RI for 4 months on each count. All the substantive sentences shall run concurrently. Accused **Tarun Kr. Das (A-21)** is sentenced to 3 years RI on each count u/s 120B/420/467/468 IPC and fine of Rs. 10,000/- on each count, in default further RI for 4 months on each count. He is also sentenced to 2 (two) years RI and fine of Rs.10,000/- , in default RI for 4(four) months for committing offence u/s 471 IPC, for which this punishment is prescribed u/s 465 of IPC. All the substantive sentences shall run concurrently.

Furnish free certified copy of judgment to each of the convicted accused persons immediately.

Special Case No. 12 of 2004

Judgment is pronounced and delivered in the open court under my hand and seal this **29th day of October 2024.**

The instant Special Case stands disposed of.

29/10/2024

Later On:

Convicted persons Birendra Nath Chakrabarty, Dr. Mobir Rahman, Pranab Saikia, Tarun Kr. Das, Jayanta Sharma and Anand Kro have filed petition bearing petition No. 1049/24, 1048/24, 1047/24, 1046/24, 1050/24 and petition No. 1052/24 respectively praying for allowing them to remain on previous bail as they would prefer an appeal against this judgment & order of conviction before the Hon'ble Gauhati High Court. Seen the aforesaid petitions.

Heard Ld. Counsels on behalf of convicted accused persons as well as Ld. PP for CBI. Palpably all the petitions are filed u/s 389 (3) (i) of CrPC which empowers the trial court to release the accused on bail unless there are special circumstances to refuse the bail so as to prepare them an appeal before the court of appropriate jurisdiction. Accordingly, all the petitions are allowed. The said convicted accused persons are allowed to remain on previous bail till 30-11-2024.

Special Case No. 12 of 2004

Acquitted accused persons Dimbeswar Laskar, Tutu Chetri, Dr. Jadav Gogoi, H. Vaiphai and Anand Kro have filed petitions vide petition No. 1042/24, 1043/24, 1044/24, 1045/24, 1052/24 with prayers to allow them to remain on previous bail.

Seen the petitions filed by the acquitted persons. The prayer is allowed.

On the other hand, Shri Dandi Sonowal has filed petition through his Ld. Counsel vide petition no. 1051/24 informing that his bailor has expired and he is intending to file a fresh bail bond. The prayer is allowed.

29/10/2024

Later On

Seen the Bail bond submitted by bailor Bina Borsaikia for Dandi Sonowal.

Bail bond checked verified and found satisfactory. Hence, the bail bond is accepted. He is also allowed to remain on previous bail.

The bail bonds of acquitted accused Dimbeswar Laskar , Dandi Sonowal, Tutu Chetry, H. Vaiphai, Dr. Jadav Gogoi, Dr. D. Purkayastha and Anand Kro are hereby extended for another six months as per Sec 437A CrPC.