

OFFICE OF THE DISTRICT COURT, BHILWARA (RAJ.)**No. Estt./2025/ 247****Date : 28.08.2025****ORDER**

1. The undersigned being the Disciplinary Authority as District Judge, Bhilwara is satisfied on carefully examination of the entire record for the reason recorded hereinafter that it is not **reasonably practicable to hold a departmental enquiry under Rule 16 of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 and hence the order is passed after invoking Rule 19(ii) of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 read with Article 311(2) proviso (b) of The Constitution of India.**
2. Sh. Devendra Kumar Joshi, Clerk Grade-I who was posted in the Accounts Department of District Court, Bhilwara and was primarily responsible for making the various bills in the office expenditure head including salary bills, contractual service bill & other miscellaneous bills required by the District Court, Bhilwara and also he was required to maintain the stock of the various items purchased and to make them entered into the relevant stock registers.
3. **Sh. Devendra Kumar Joshi from the Financial Year 2017-18 to 2024-25 i.e. in the span of eight years has been able to siphon off an amount of Rs. 77,59,913/- and the said huge amount has been found to be credited into his bank account situated at S.B.I. Branch Indra Market, Bhilwara having bank account no. 51106224036. The aforesaid entries are duly found credited into such bank account. It is pertinent to mention here that Sh. Devendra Kumar Joshi was only clerk having basic salary of around Rs. 30,000/- per month and thus it was not possible by any stretch of imagination that the aforesaid**

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huge amount of Rs. 77,59,913/- could be credited into his bank account by only forging/fabricating/ duplicating/ false bills and by claiming false salary arrears and FVC Vouchers etc. as discussed in detail in succeeding paragraphs.

4. Sh. Devendra Kumar Joshi who was made to look after the work of Store, has forged the stock items, as such stock items were not found physically which have been purchased in the Financial Year 2018-19 to Financial Year 2024-25 and also the corresponding purchase bills were not found in the record. **The amount of such stock comes to whopping Rs. 90,28,821/-.** There is no record available which would indicate as to what items were purchased and why was the need to purchase of such items arisen and who has authorized to purchase such items. From the Financial Year 2018-19 to 2024-25, an amount of Rs. 45,55,648/- has been found to be credited in the bank account of Sh. Devendra Kumar Joshi for the purchase of various items and such items are not available physically. Further, an amount of Rs. 44,73,173/- has been found to be paid to such third parties from whom the various items have been purchased but significantly no supporting vouchers / documents in this regard are available on record and even the corresponding store register entries are conspicuously missing. Thus the total amount Rs. 90,28,821/- (Rs.45,55,648/- + Rs. 44,73,173/-) are highly doubtful as discussed in detail in succeeding paragraphs.

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5. The factual matrix bereft of unnecessary details and the *modus-operandi* of Sh. Devendra Kumar Joshi to systematically embezzle the amount of Rs. 77,59,913/- by misinterpreting the relevant rules and the system of accounting as in existence are discussed hereinafter.

6. It is necessary to quote Rule 121 of General Financial and Accounts Rule (in short GF & AR) which provides as under :-

"Rule 121 : Submission of Vouchers to the Accountant General :

- (1) Unless in any case the Comptroller and Auditor - General directs otherwise, sub-vouchers for more than [Rs.3000/-] shall be submitted to the Accountant General.**
- (2) In case of detailed bill all payee's receipts and sub-vouchers shall be retained by Drawing and Disbursing Officer in their own office to be made available to the local and parties of the Accountant General as and when required by them.**
- (3) Digitally signed / e-authenticated e-Summary sheets of e-Social Security Pension schemes bills and any other e-scheme approved by Finance Department with head wise payments and number of beneficiaries shall be provided by Treasury to AG office with monthly accounts."**

7. Before proceeding further, it is apt to state briefly the system of accounts being operated in any State Government Department viz a viz with Rule 121 as above. In the year 2012 State Government introduces a system of **'Pay Manager'** whereby all the various types of bills were paid through **'Pay-Manager'** only. It is an online system. Now, the bills could be of different Heads i.e. Salary (01), Travelling Allowance (03), Medical Expenses (04), Office Expenses (05), Office Vehicle Expenses (07), Professional Expenses (08), Electricity and Water Expenses (19), Miscellaneous Expenses (28), Training Seminar Expenses (29), Library Expenses (31), Robe Expenses (37), Writing Material Expenses (38), Printing Expenses (39), Contract Expenses (41), Computerization Expenses & E-Court (62)

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and so on. Whenever any expenses are incurred which could be of any Head, the same are segregated by the concerned clerk and are cleared from such Budget Head only. Every office where the expenses are required to be booked at the first instance submits Budget Forecast for the whole year under the various aforesaid types of Heads. Thereafter, the State Government / Controlling Authority allots budget for such Heads and every Government Offices are required to do the expenses as per the allotment in their respective Heads. If any Head overshoots the expenditure, prior necessary approval is mandatory. Now, when the bills of various items purchase/services are produced, then the office order by the competent authority is required to be passed prior to the clearance of such bills and FVC Vouchers are made and also the items purchased are entered into the stock register by the concerned bill clerk. Now, the three items i.e. (i) physical bill, (ii) office order and (iii) FVC Vouchers along with the office order of the concerned D.D.O. are sent online after scanning of the physical bill to the concerned Treasury Office of the Office for which the bills are being generated by online method. Earlier they were being sent physically. Whether the bills are being sent online or physically were required to be made by bill clerk only who could be any clerk in the Department and need not be the Accountant. However, the Accountant is required to counter check the bills / FVC Vouchers made by such bill clerk before sending to D.D.O. Now, after completion of aforesaid task, the concerned DDO forwards the same to Treasury Office after inserting his DSC Key (Digital Signature Certificate Key). Normally, the DSC Key in practical way is with the concerned bill clerk so as to have ease of operations. All such bills which have been uploaded to the concerned Treasury Office are generally kept intact for one year in online system and thereafter the system automatically removes it from online system after passing of one financial year. **When the bills are forwarded to the concerned Treasury Office, two**

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documents are created automatically by the system. One is called the Outer Sheet which provides the details of the expenses of the concerned bill. Second is the Inner Sheet which provides the details as to whom the payment has been made including the invoice number / bill details and the name of the bank indicating the account number of the party to whom the amount is being credited along with the remarks and the amounts. These two documents i.e. Outer Sheet and Inner Sheet are available online on the official website of the Government of Rajasthan 'Rajkosh'. However, the FVC Vouchers along with the actual and physical bills uploaded remains online only for last one financial year and thereafter automatically gets removed. Further, it is not possible that the aforesaid various Heads which have been designed could be intermingled i.e. if the expenses/ services are of particular Head then the same has to be passed from such Head Number only and no expenses/ services could be passed by mixing such Heads. Further, as per **Rule 121 of GF & AR** which provides that bill amounting to Rs. 3,000/- and more are required to be uploaded **but there is no bar that such bills below Rs. 3,000/- are not required to be uploaded. Further, Rule 121 (2) also provides that all the bills shall be retained by DDO in their own office.**

8. Thus, the aforesaid brief methodology of the Accounting System along with the role of Treasury Office have been indicated to give the overall view of the system. **In the present case Sh. Devendra Kumar Joshi (hereinafter referred as delinquent employee) for his ulterior motives and to camouflage has designed a sinister moves whereby not only the various Heads of the expenses have been intermingle i.e. Expenses of Budget Head (05) have been booked from the Budget Head No.01 i.e. Salary Head and the physical bills / actual bills have not been retained in the**

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office. Further, the forged bills have been purposely made below Rs. 3,000/- and have not been uploaded on the online system including other forgery as discussed subsequently.

9. The entire gamut of activity of delinquent employee surfaced out for past seven years in the year 2025 only when the two letters of the Treasury Office, Bhilwara, which can be said to trigger the entire episode. Subsequently, a High Power Committee in this regard was constituted with the clear directions to verify the entire system.
10. **The undersigned was appointed as District & Sessions Judge, Bhilwara vide order no. Estt. (RJS)32/2025 Dt. 25.02.2025 issued by Hon'ble Rajasthan High Court and consequently, the undersigned took the charge on 03.03.2025. Soon after the charge, a confidential first letter no. 1827 dt. 28.03.2025 issued by Treasury Officer, Bhilwara was received by the undersigned on 29.03.2025. Thus, the entire financial irregularities are of the period prior to the posting of the undersigned.**
11. On direction given to Chief Judicial Magistrate, Bhilwara the Centralized Account Room of District Court, Bhilwara was sealed immediately post-receiving the letter of Treasury Office, Bhilwara.
12. On perusal of **letter no. 1827 dtd. 28.03.2025** would reveal that serious allegations regarding the functioning of accounts in the District & Sessions Court, Bhilwara were leveled. **It was alleged that almost all the bills were having same voucher number and dates but the amount of the bills were different.** It was further stated that with the same payment approval order various bills have been sought to be taken wrongfully and further the nature of such bills are from the Budget-Head No.5 of the office expenses head and such bills were attempted to be wrongfully drawn from the Budget Head No.41 which specifically deals with contractual services. **It was further**

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stated that the 20 bills mentioned in the letter amounting Rs. 11,21,664/- were sought to be released in the bank account of delinquent employee and thus an attempt has been made for the release of aforesaid amount which are doubtful as the nature of the bills were the same and were below Rs.3,000/- and the same has been made which are in the violation of The Rajasthan Transparency in Public Procurement Act, 2012 and Rules 2013 and consequently there is loss to the Government of Rajasthan in GST & TDS and it was further requested that in future instead of "paid by me" on such bills, the payment should be released in the bank account of the third party only.

13. In sum and substance, the aforesaid **letter no. 1827 dtd. 28.03.2025** of the Treasury Office, Bhilwara was like a whistle blower with regard to the financial embezzlement being designed by **a single person i.e. delinquent employee which fact would be unfurled in subsequent paragraphs.** It was mainly alleged that the 20 bills the details which has been indicated in the said letter would reveal that the nature of such bills were from the Budget Head No.5 but were being sought to be reimbursed from Budget Head No.41 and whereas Budget Head No.5 deals with the expenses of office expenditures and the Budget Head No.41 deals with the expenses of contractual services such as Home-Guards etc. **Further, all such 20 bills were below Rs.3000 and were sought to be reimbursed by subscribing "paid by me" by delinquent employee on such bills meaning thereby that the expenses have already been born by the delinquent employee and now the reimbursement has been sought by such employee.**

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14. The Central Accounts Section of the District & Sessions Court, Bhilwara was opened by the C.J.M. Bhilwara on 01.04.2025 and simultaneously the concerned employees

who were working in the central accounts section of the District & Sessions Court, Bhilwara were transferred to another court vide order no. 104 dtd. 01.04.2025 including delinquent employee and the new employees were given the charge of the Central Accounts Room and also a show cause notice with reference to the letter no. 1827 dtd. 28.03.2025 were issued to all three employees viz. delinquent employee, Sh. Bharat Singh and Sh. Abhishek Tripathi.

15. All the aforesaid three employees filed their reply on 01.04.2025 wherein **delinquent employee has admitted that the bills were prepared by him and the password and digital signature key of the various courts situated at headquarter Bhilwara were in their possession** but denied that the same were not forwarded to the Treasury Office, Bhilwara. It was further stated that the password and the digital signature key of the various courts situated at headquarter Bhilwara were in the possession of all the three employees. **It is pertinent to mention here that the aforesaid 20 bills amounting to Rs. 11,21,664/- were subscribed as "paid by me" by delinquent employee and if the said bills were cleared by the Treasury Office, Bhilwara, then the amount of Rs. 11,21,664/- would have been credited into the bank account of delinquent employee and thus the beneficiary was delinquent employee, if the attempt was successful.** The other two employees Sh. Abhishek Tripathi and Sh. Bharat Singh however replied that they did not have any knowledge of such bills nor they had written "paid by me" on such bills.
16. Since all the three employees were transferred to another courts and one Sh. Nakul Sharma and another Sh. Gaurav Soni were transferred to the Central Accounts Section of the District & Sessions Court, Bhilwara and the charge of the Central Accounts Room were taken from the erstwhile employees by the newly appointed employees.

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17. Meanwhile, by **another second confidential letter no. 1833 dtd. 03.04.2025 of the Treasury Office, Bhilwara** was sent whereby it was indicated that for Financial Year 2023-24 and 2024-25, **delinquent employee has actually received the amount in his bank account by subscribing "paid by me" on such bills. The total amount for the Financial Year 2023-24 was Rs. 26,68,455/- and for the Financial Year 2024-25 was Rs. 9,26,486/- totaling to Rs. 35,94,941/-.**
18. Thus, by first letter no. 1827 dtd. 28.03.2025 it was indicated that an amount of Rs. 11,21,664/- was attempted to be reimbursed wrongfully in the bank account of delinquent employee and similarly, by second letter no. 1833 dtd. 03.04.2025 an amount of Rs. 35,94,941/- was already credited into the bank account of delinquent employee by claiming by him that the expenses were done by him and subsequently the said amounts were sought to be reimbursed wrongfully.
19. Considering the gravity of the situation, immediately the Office of the District Judge, Bhilwara by letter dtd. 01.04.2025 directed the Officer Incharge of Accounts Section to submit the factual report regarding the letter no. 1827 dtd. 28.03.2025 of the Treasury Office, Bhilwara.
20. The Officer Incharge of the Accounts Section who happens to be Additional District & Sessions Judge submitted his seven page factual report dtd. 04.04.2025 wherein it was indicated as under :-

“ अतः उक्त कूटरचित एफवीसी बिलों व भुगतान आदेशों के संबंध में लेखानुभाग जिला न्यायालय भीलवाड़ा के कर्मचारी श्री देवेन्द्र जोशी, नाजिर लेखा, श्री अभिषेक त्रिपाठी, सहायक नाजिर लेखा तथा श्री भारत सिंह शेखावत सहायक प्रोग्रामर के विरुद्ध नियमानुसार आपराधिक एवं विभागीय जांच संस्थित किये जाने की अनुशंसा की जाती है। साथ ही यह भी निवेदन है कि मामलों की गंभीरता को मध्यनजर रखते हुए

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माननीय राजस्थान उच्च न्यायालय जोधपुर प्रशासन को आवश्यक कार्यवाही हेतु लिखा जाना उचित रहेगा। ”

21. In pursuance of the aforesaid recommendation the Office of District Judge, Bhilwara constituted a High Power Committee to enquire about the allegations leveled in the said two letters of the Treasury Office, Bhilwara. The committee consisted of Senior Judicial Officers of District Court, Bhilwara under the chairmanship of Judge, Family Court and since meanwhile few officers were transferred from the Judgeship of the Bhilwara, consequently the committee was modified and accordingly Senior District Judge cadre Officers were included alongwith Senior Civil Judge and Assistant Account Officer. Simultaneously, FIR No. 117/2025 was registered in the P.S.Kotwali, Bhilwara by the CJM, Bhilwara against all the three erstwhile employees viz. delinquent employee, Sh. Bharat Singh and Sh. Abhishek Tripathi. Further, by letter no. 1376 dtd. 07.04.2025 and letter no. 1405 dtd. 09.04.2025, a factual report by District Judge, Bhilwara was sent to Registrar General, Rajasthan High Court, Jodhpur.
22. The Chairman High Power Committee by letter no. 20 dtd. 08.07.2025 recommended that delinquent employee has illegally withdrawn an amount of Rs. 7,04,046/- for the Financial Year 2021-22, an amount of Rs. 2,07,273/- for the Financial Year 2022-23 under the head salary arrears and Lokadalat honorarium totaling to Rs.9,11,319/- and thus preliminary enquiry ought to be conducted against delinquent employee. The relevant Para of the said letter is indicated as under :-

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"जांच समिति के समक्ष उपरोक्त वित्तीय वर्ष में श्री देवेन्द्र कुमार जोशी द्वारा वेतन मद से आहरित की गई, उपरोक्त राशि के कोई बिल व कार्यालय आदेश प्राप्त नहीं हुए है। श्री देवेन्द्र कुमार जोशी द्वारा उपरोक्त प्रकार से आहरित किये गये वेतन, वेतन एरियर आदि के संबंध में आपके कार्यालय में किसी प्रकार के कार्यालय आदेश, कार्यालय टिप्पणी या श्री देवेन्द्र कुमार जोशी

से संबंधित इस संबंध में कोई भी अभिलेख मौजूद हो, तो इस समिति को प्रेषित करने की कृपा करावे।”

23. The District Judge, Bhilwara accordingly by letter no. 2992 dtd. 09.07.2025 authorized the Judge, Spl. Court (SC/ST) Bhilwara to conduct preliminary enquiry in this regard.
24. The Judge, Spl. Court (SC/ST) Bhilwara after granting opportunity of hearing to delinquent employee submitted her 11 page report by letter no. 485 dtd. 22.07.2025 wherein it was concluded as under :-

‘अतः उपरोक्तानुसार जिला एवं सेशन न्यायालय के वेतन मद 01 से अनुचित आधारों पर वित्तीय वर्ष 2021-2022 में कुलिया राशि 7,04,046/- रुपये के संदर्भ में बिल क्रमांक - 36426107 बिल दिनांक 29.11.2021 बिल राशि रुपये 2,38,455/- रुपये, बिल क्रमांक- 36786783 बिल दिनांक 24.12.2021 बिल राशि 2,27,136/- रुपये एवं बिल क्रमांक 37573161 बिल दिनांक 24.02.2022 बिल राशि 2,38,455/- रुपये तथा वित्तीय वर्ष 2022-2023 में कुलिया राशि 2,07,273/- रुपये के संदर्भ में बिल क्रमांक - 360047691 बिल दिनांक 01.04.2022 बिल राशि 7491/- रुपये तथा बिल क्रमांक - 38345112 बिल दिनांक - 11.04.2022 बिल राशि 1,99,782/- रुपये के माध्यम से बतौर वेतन एरियर व लोक अदालत के मानदेय स्वरूप लेखाशाखा में कार्यरत रहे कार्मिक श्री देवेन्द्र कुमार जोशी के बचत बैंक खाते में जमा होना गंभीर वित्तीय अनियमितता दर्शा रहा है एवं उक्त वित्तीय अनियमितता प्रथम दृष्टया श्री देवेन्द्र कुमार जोशी द्वारा तत्कालीन लेखाकार के साथ मिलकर राजकोष को हानि पहुंचाते हुए स्वयं को सदोष लाभ पहुंचाने के आशय से किया जाना प्रकट हो रहा है।”

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The aforesaid report dtd. 22.07.2025 was considered by District Judge, Bhilwara and considering the gravity of the embezzlement and the *modus-operandi* of delinquent employee the following directions were issued on 23.07.2025 :-

"01 प्रभारी अधिकारी, लेखानुभाग जिला न्यायालय भीलवाड़ा को यह निर्देशित किया जाता है कि वे इस मामले में श्री देवेन्द्र कुमार जोशी के विरुद्ध मिथ्या लेखों की रचना कर राजकोष को हानि पहुंचाते हुए सदोष लाभ प्राप्त करने के अपराध के संबंध में अविलंब प्रथम सूचना रिपोर्ट पंजीबद्ध करावे और उसकी एक प्रति इस कार्यालय को प्रस्तुत करें।

02. प्रभारी अधिकारी, स्थापना शाखा, जिला न्यायालय भीलवाड़ा को निर्देशित किया जाता है कि श्री देवेन्द्र कुमार जोशी द्वारा राजकोष को हानि पहुंचाते हुए उपरोक्त वर्णितानुसार जो कुलिया राशि 09,11,319/- रुपये प्राप्त की गई है, उसकी वसूली की कार्यवाही अविलंब की जावे।

03. स्थापना शाखा जिला न्यायालय, भीलवाड़ा को यह भी निर्देशित किया जाता है कि जांच अधिकारी द्वारा प्रस्तुत जांच रिपोर्ट के अनुरूप श्री देवेन्द्र कुमार जोशी के विरुद्ध राजस्थान सिविल सेवा (वर्गीकरण, नियंत्रण एवं अपील) नियम, 1958 के तहत नियमानुसार अनुशासनात्मक कार्यवाही पृथक से शुरू की जाए।"

26. Accordingly, FIR.No. 246/2025 was lodged by Officer Incharge Accounts who happens to be Additional District Judge, Bhilwara. It is pertinent to mention here that with regard to the financial embezzlement, the second FIR was lodged against delinquent employee.

27. Further, since the amount of Rs. 9,11,319/- was wrongfully withdrawn by delinquent employee accordingly, the Officer Incharge Establishment was directed to recover the said amount from delinquent employee by letter no. 3185 dtd. 28.07.2025. The notice no. 3418 dtd. 31.07.2025 was accordingly issued by the Officer Incharge Establishment who happens to be Additional District Judge, Bhilwara wherein it was directed that the delinquent may file his reply within 7 days failing which the recovery proceedings in accordance with law would be initiated.

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28. This office is of firm opinion that the delinquent employee was himself responsible for seeking multiple times arrears as he alone was beneficiary. In this regard, there is no need to have regular enquiry under Rule 16 of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 when it is clearly discernible from the documents itself that delinquent employee was himself beneficiary into such multiple arrears purposely taken by him.

29. It is apt to mention here that delinquent employee was assigned specifically the work of making all the salary arrears bills of all the courts including purchase and procurement work, including work related to preparation of budget, pay fixation of the employees and would also be the Incharge of Central Store of the District Court, Bhilwara. **The said order no. 200 dtd. 04.08.2021 was issued by the Officer Incharge of the Accounts, District Court, Bhilwara** and specifically the work assigned to delinquent employee were as under :-

01. जिला मुख्यालय के केन्द्रीकृत लेखा शाखा से संबंधित समस्त न्यायालयों के सेलरी-एरियर बिल मय सरेण्डर बिल बनाने का कार्य व इनसे संबंधित सूचना तैयार कराना।
02. कय, उपापन संबंधित समस्त कार्य।
03. बजट संबंधित समस्त कार्य।
04. फार्म-16 से संबंधित आवश्यक
05. जिला न्यायक्षेत्र से संबंधित वेतन नियमितीकरण प्रकरणों की जांच पश्चात् अग्रिम कार्यवाही हेतु सहायक लेखाधिकारी द्वितीय को प्रस्तुत कराना।
06. केन्द्रीकृत स्टोर अनुभाग से संबंधित समस्त कार्य व वार्षिक भौतिक सत्यापन से संबंधित प्रमाणपत्र/सूचना प्रेषित कराना।
07. लेखा संबंधी समस्त विविध आवश्यक कार्य।
08. सेवानिवृत्त कार्मिकों के जी.पी.एफ., एस.आई. आदि प्रकरणों के निस्तारणों का कार्य।

g 24/8
District & Session Judge
BHILWARA (Raj.)

साथ ही उक्त कर्मचारी के अवकाश में रहने पर कर्मचारी श्री लोकेश शाक्य को लिंक कार्मिक नियुक्त किया हुआ है तथा कर्मचारी श्री बी.के. मदानी, सहायक लेखाधिकारी ग्रेड-॥, कर्मचारी श्री भारत सिंह शेखावत, सहायक प्रोग्रामर व श्री लोकेश शाक्य, लिपिक ग्रेड-॥ के अवकाश में रहने पर श्री देवेन्द्र जोशी को लिंक कार्मिक नियुक्त किया हुआ है।

30. Considering the aforesaid order, it would reveal that the link employee in absence of the assistant accounts officer and the employee Sh. Bharat Singh would be delinquent employee and **thus the work of the accounts were in fact was controlled by delinquent employee only.**
31. Since the letter nos. 1827 & 1833 dtd. 28.03.2025 & 03.04.2025 of the Treasury Office, Bhilwara were catalyst in surfacing out the nefarious activities of delinquent employee and therefore it was thought proper to conduct a **preliminary enquiry into the various purchases made through him more specifically where the various bills were sought to be reimbursed which were specifically subscribed as "paid by me" by delinquent employee.** The Establishment of District Court, Bhilwara therefore recommended that a committee be constituted under the Chairmanship of Additional District Judge No.01, Bhilwara along with Civil Judge, Bhilwara. Consequently, by order no. 213 dtd. 09.07.2025 a committee was constituted under the Chairmanship of Additional District Judge No.01, Bhilwara with the direction to enquire about the various purchases made with specifically the report of availability of the stock including consumable and permanent items from the Financial Year 2018-19 to 2024-25.

12/8/25
District & Session Judge
BHILWARA (Raj.)

The report no. 42 dtd. 30.07.2025 was sent to this office wherein the Chairman of the committee recommended as under :-

“इस प्रकार वित्तीय वर्ष 2018-19 से 2024-2025 सातों वर्षों का 05 हेड से कुल व्यय 2,25,87,161/- रुपये है। जिला न्यायालय भीलवाड़ा हेतु कय किए गए स्थाई-अस्थायी सामानों की उपलब्धता व अनुपलब्धता के संबंध में हम समिति सदस्यों द्वारा जांच किए जाने पर मुख्यतः यह पाया गया है कि उक्त सातों वर्षों में कय किए गए स्थाई सहित अधिकांश अस्थायी सामानों की स्टॉक रजिस्टर में एन्ट्री नहीं की गई है। कार्यालय जिला एवं सेशन न्यायाधीश महोदय, भीलवाड़ा के पत्र क्रमांक 3234 दिनांक 29.07.2025 के अनुसार दिनांक 10.12.2018 से श्री देवेन्द्र कुमार जोशी का स्थानांतरण लेखानुभाग में किया गया एवं तत्समय से ही श्री देवेन्द्र कुमार जोशी द्वारा स्टोर संबंधी कार्य किया जा रहा है। साथ ही प्रभारी अधिकारी, लेखानुभाग जिला न्यायालय भीलवाड़ा जरिए पत्र क्रमांक लेखा/2021-22/200 दिनांक 04.11.2021 से लेखानुभाग में कर्मचारियों के बीच में कार्य विभाजन किया गया था उसमें भी श्री देवेन्द्र कुमार जोशी को केन्द्रीयकृत स्टॉक संबंधी समस्त कार्य करने हेतु आदेशित किया गया था। इस प्रकार उक्त सातों वित्तीय वर्षों में वर्तमान स्टोर कीपर श्री भारतसिंह द्वारा मई 2025 से स्टोर का कार्यभार संभालने से पूर्व श्री देवेन्द्र कुमार जोशी के पास स्टोर अनुभाग से संबंधित समस्त कार्य रहा है। उक्त समयावधि में स्टोर कीपर द्वारा अधिकांश स्थाई एवं अस्थायी सामान जो जिला न्यायालय भीलवाड़ा के लिए कय किए गये की स्टॉक रजिस्टर में एन्ट्री नहीं की गई है। प्रत्येक वित्तीय वर्ष से संबंधित स्थाई-अस्थायी सामान की स्टॉक रजिस्टर में एन्ट्री के संबंध में विस्तृत विवरण रिपोर्ट में दर्ज किया गया है। परिशिष्ट 1डी, 2सी, 3सी, 4डी, 5डी, 6डी, एवं 7डी मौजूद नहीं मिले है। उक्त समस्त परिशिष्टों में दर्ज बिलों की कुल राशि 90,28,821/- रुपये है। उक्त बिलों के माध्यम से क्या सामान कय किया गया, क्या सामान को कय करने की आवश्यकता थी अथवा नहीं आदि के संबंध में स्टॉक रजिस्टर में एन्ट्री नहीं होने एवं भौतिक रूप से बिल मौजूद न होने से उक्त परिशिष्टों में दर्ज बिलों का भुगतान नियमानुसार होना प्रकट नहीं होता है।

9/20/25
District & Session Judge
Bhilwara (Ret.)

साथ ही समिति के सामने यह भी तथ्य आया कि उक्त 7 वर्षों में कय किए गए मियाद निकलने से पूर्व उपभोग किया गया अथवा नहीं आदि से संबंधित कोई स्टॉक एन्ट्री न होने से इस संबंध में कोई मत व्यक्त नहीं किया जा सकता। इस प्रकार वित्तीय वर्ष 2018-19 से 2024-25 में जिला न्यायालय भीलवाड़ा हेतु कय उपरोक्तानुसार अनियमितताएं पाई गई जिनका विस्तृत विवरण जांच रिपोर्ट में दर्ज है एवं इनसे संबंधित परिशिष्ट जांच रिपोर्ट के साथ संलग्न है। ”

33. It is pertinent to mention here that as per the findings returned in the aforesaid report, would reveal that since the Financial Year 2018-19 to Financial Year 2024-25 number of products both consumables and permanent items were purchased and **most of the items were not entered into the stock register.** It is also on record that delinquent employee was transferred to the Accounts Department of District Court, Bhilwara on 10.12.2018 and till the time the letters of the Treasury Department came to the notice, delinquent employee was looking after the work of Accounts as well as the Store. Delinquent employee was made to look after the work of Store also by order dtd. 04.11.2021 as indicated above. Further, as per the report which provides that the items mentioned in the Annex. 1-d, 2-c, 3-c, 4-d, 5-d, 6-d & 7-d were not found physically and the total amount of such bills in the aforesaid annexures are whopping Rs. 90,28,821/-. There is no record available which would indicate that as to what items were purchased and why was the need to purchase such items and who has authorized the purchase of such items. It was also indicated in the report that for the past seven years most of the consumable items (अस्थायी) are not available nor any record is available with regard to the consumption of such items.

34. The District Judge, Bhilwara on the receipt of the aforesaid report issued a show cause notice to delinquent employee

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BHILWARA (Raj.)

by letter no. Estt. 3699 dtd. 06.08.2025 wherein it was directed that the reply be submitted within seven days of the receipt of the notice failing which appropriate action in accordance with law would be initiated.

35. The said notice was duly served to delinquent employee and instead of appearing in person he chose to file written reply dtd. 09.08.2025 sent through Registered Post. In the reply, he denied that he was never given the charge of Local Store (स्थानीय स्टोर) but admitted that **he was incharge of the Central Store (केन्द्रीयकृत स्टोर)**. He further replied that he was looking after Central Store and not the Local Store. He further denied that he was not having any knowledge of the documents and the bills and further denied that he was never given any work of the Accounts also.

36. It is relevant to mention here that there are no two types of Stores as indicated by delinquent employee in his reply and only single Store exists for which the officer incharge was Spl. Judge (SC/ST) Court, Bhilwara by order no. 204 dtd. 31.08.2020. However, as per the order dtd. 04.08.2021 as quoted above delinquent employee was responsible for keeping the Accounts as well as the Store work of the District Court, Bhilwara. It appears that since the committee constituted under the Chairmanship of Additional District Judge No.01, Bhilwara who by her report dtd. 30.07.2025 has specifically indicated as per the various annexures that from the Financial Year 2018-19 to 2024-25 i.e. in a seven years span an amount of Rs. 90,28,821/- has been purchased which has not been found justifiable and therefore the evasive reply was filed by delinquent employee.

It is necessary at this junction to indicate again the system of accounts being operated in the Government / District Judiciary Office. When a third party from whom any items is purchased, submits the bill then such bill are duly produced before the authorized person and then the same

[Signature]
Additional District Judge
BHILWARA (R)

if found correct are sent for payment through Treasury Office, Bhilwara in the account of the concerned third party. In doing so if the authorized person makes the payment himself when duly authorized then he has to subscribe on such bill '**paid by me**' and in such eventuality, the amount of said bill is paid into the bank account of such authorized person. Such bills are compiled and are indicated in 'FVC Voucher' i.e. Fully Voucher Contingent. These FVC Vouchers are checked by the Accountant and thereafter are counter-signed by the officer incharge and thereafter the Accounts Department uploads the FVC Vouchers after obtaining Digital Signatures of the DDO are forwarded to the Treasury Office, Bhilwara for making the payments. **In this regard, the work of preparing the bills obtaining the counter-signature of the officer incharge and obtaining the digital signature of the DDO were singly handled by delinquent employee from the financial year 2018-19 to 02.04.2025.**

38. Thus, it cannot be doubtful that the delinquent employee has not only forged the signatures which are pending investigation but also has made forged bill and thus in such facts and circumstances the regular departmental enquiry in this regard is not practicable for the reasons stated in hereinafter.
39. The various annexures dealt by the Chairman of the committee are now being discussed. **It is pertinent to mention here that most of the bills for which the expenses have been booked and the payment has been released in the bank account of delinquent employee are not available on record.** However, the details of the expenses of such bills and the analysis of the same have been taken from the FVC Vouchers which has been downloaded from the '**Rajkosh**' website.

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Bhilwara (Raj.)

40.

Annexure 1-D is a bill dtd. 19.01.2019 for an amount of Rs. 5078/-. However, as per the record the amount of Rs. 5078/- was credited into the bank account of delinquent

employee and thus he was the beneficiary. It is pertinent to mention here that the expenses booked in such bill pertains to water charges of District Court, Bhilwara and Mobile Bill of District Judge, Bhilwara. However, the fact remains that there is nothing on record which would indicate as to why "**paid by me**" was subscribed on such bill as no authorization is available on record indicating that whether the controlling officer of the District Court Bhilwara has ever authorized delinquent employee to pay the bill.

41. **Annexure 2-C** consists of six bills which have been made in the Year 2019 in the month of April, May, June & September for total amount of Rs. 15,504/-. Out of this five bills were credited into the bank account of delinquent employee for amount of Rs. 9,185/-. Analyzing the details as surfaced out would reveal that the reimbursement of five bills were made into the bank account of delinquent employee which is Rs. 9,185/- and the balance one bill of Rs. 6,319/- **although not available on record** but the payment has been made to the third party and the details of the third party is not known. **It is not possible to verify as to why the said expenditure was made and for what purpose the said expenditure was done and who has authorized delinquent employee to do the expenditure. However, the fact remains that the beneficiary was delinquent employee as admittedly the amount of Rs. 9,185/- was credited into his bank account.**

42. **Annexure 3-C** consists of 63 bills totaling to Rs.17,92,709/- and pertains to Financial Year 2020-21. On analyzing the details of sixty three bills it would reveal that most of the sixty three physical bills are not available on record and the details of such bills have been taken from the Inner-Sheet downloaded from the official website 'Rajkosh' of Government of Rajasthan. **The total amount of Rs. 7,56,054/- has been credited into the bank**

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Bhilwara (Raj.)

account of delinquent employee out of Rs. 17,92,709/-. Further, on analyzing the Inner-Sheet would reveal that Bill No.115 reference no. 30614290 amounting to Rs. 50,223/- consists of thirty three third parties to whom the payment have been made by the Treasury Office, Bhilwara for which the basic details as to why such expenditure was required and who has authorized to make such expenditure are not available on record. However, these bills for whom the beneficiaries were thirty three parties were made by delinquent employee. **Since the actual / physical bills of such third parties are not available on record and only the name of such third parties without the address has been indicated in the Inner-Sheet of the FVC Voucher downloaded from the 'Rajkosh' website, therefore it is not possible to enquire from such third parties regarding the justification of their bills. Further such bills pertains to Financial Year 2020-21 and hence are more than five years old.** It could be possible that such parties may not exists now or may be the bills for which the payment have been made are forged. Similarly, is the situation of the Bill No. 127 reference no. 30699820 for an amount of Rs. 8262 for which also nine third parties are involved. Similarly Bill No. 56 reference no. 29408924 for an amount of Rs. 18,750/- , Bill No. 66 reference no. 29641344 for an amount of Rs. 89,800/- , Bill No. 71 reference no. 29701699 for an amount of Rs.2,408/- , Bill No. 87 reference no. 29969480 for an amount of Rs.5,376/- , Bill No. 75 reference no. 30460595 for an amount of Rs.25,311/- , Bill No. 154 reference no. 30788026 for an amount of Rs.6,500/-, Bill No. 155 reference no. 30788052 for an amount of Rs.4,500/-, Bill No. 159 reference no. 30807705 for an amount of Rs.13,732/-, Bill No. 203 reference no. 31340106 for an amount of Rs.74,233/-, Bill No. 205 reference no. 31340641 for an amount of Rs. 1,070/- and Bill No. 214 reference no. 31444749 for an amount of Rs.23,042/-. **Thus, there is no possibility to**

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BHILWARA (Ra.)

verify as to why the said expenditure was made and for what purpose the said expenditure was done and who has authorized delinquent employee to do the expense.

43. **Annexure 4-D** consists of forty six bills totaling to Rs.18,81,748/- and pertains to Financial Year 2021-22. On analyzing the details of forty six bills it would reveal that most of the **forty six bills are not available on record and the details of such bills have been taken from the Inner-Sheet downloaded from the official website 'Rajkosh' of Government of Rajasthan. Out of Rs. 18,81,748/- an amount of Rs.13,02,618/- has been credited into the bank account of delinquent employee. No bills of the purchase of Rs.13,02,618/- are available on record.** Further, on analyzing the Inner-Sheet would reveal that Bill No.289 reference no. 36448645 amounting to Rs. 11,790/- and Bill No. 205 reference no. 35429192 amounting to Rs. 25,270/- for which payments have been made to firms but actual bills are not available on record and also the nature of expenses of such bills are not verifiable. **Since the actual / physical bills of such third parties are not available on record and only the name of such third parties without the address has been indicated in the Inner-Sheet of the FVC Voucher downloaded from the 'Rajkosh' website, therefore it is not possible to enquire from such third parties regarding the justification of their bills. Further such bills pertains to Financial Year 2021-22 and hence are more than four years old.** It could be possible that such parties may not exists now or may be the bills for which the payment have been made are forged.

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BILWARA (Raj.)

44. **Annexure 5-D** consists of sixty six bills totaling to Rs. 36,86,697/- and pertains to Financial Year 2022-23. On analyzing the details of sixty six bills it would reveal that most of the **sixty six bills are not available on record**

and the details of such bills have been taken from the Inner-Sheet downloaded from the official website 'Rajkosh' of Government of Rajasthan. Out of Rs. 36,86,697/- an amount of Rs.7,69,596/- has been credited into the account of delinquent employee. No bills of the purchase of Rs.7,69,596/- are available on record. Further, on analyzing the Inner-Sheet would reveal that reference no. 40927547 dtd. 08.08.2022 amounting to Rs. 35,610/-, reference no. 43425966 dtd. 02.01.2023 amounting to Rs. 7040 /-, reference no. 43574165 dtd. 11.01.2023 amounting to Rs. 11,071/-, reference no. 43805832 dtd. 20.01.2023 amounting to Rs. 450/-, reference no. 43813248 dtd. 20.01.2023 amounting to Rs. 1534/-, reference no. 44302794 dtd. 15.02.2023 amounting to Rs. 43,880/-, reference no. 44385247 dtd. 17.02.2023 amounting to Rs. 21,900/-, reference no. 45165781 dtd. 28.03.2023 amounting to Rs. 9,300/- and reference no. 45165899 dtd. 20.03.2023 amounting to Rs. 9,650/- for which payments have been made to firms but actual bills are not available on record. Further, on analyzing the Inner-Sheet would reveal that Bill No.40084216 amounting to Rs. 46,476/- consists of ten third parties but the payment of Rs. 38,626/- was credited into the bank account of delinquent employee by subscribing on such bills "**paid by me**". It is not understandable as to why on such bills at the first instance "**paid by me**" was subscribed by delinquent employee when very well if the payments to such third parties were not doubtful could have been given directly to such third parties. On further analyzing the **Annexure-5D**, Bill No. 40927547 dtd. 08.08.2022 amounting to Rs. 35,610/-, the actual bill is not available on record. **Since the actual / physical bills of such third parties are not available on record and only the name of such third parties without the address has been indicated in the Inner-Sheet of the FVC Voucher downloaded from the 'Rajkosh' website, therefore it is not**

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possible to enquire from such third parties regarding the justification of this bill.

45. **Annexure 6-D** consists of fifty two bills totaling to Rs. 5,82,297/- and pertains to Financial Year 2023-24. On analyzing the details of fifty two bills it would reveal that most of the **fifty two bills are not available on record and the details of such bills have been taken from the Inner-Sheet downloaded from the official website 'Rajkosh' of Government of Rajasthan. Out of Rs. 5,82,297/- an amount of Rs. 5,00,558/- has been credited into the bank account of delinquent employee. No bills of the purchase of Rs. 5,00,558/- are available on record.** Further, on analyzing the Inner-Sheet would reveal that Bill No.47516137 amounting to Rs. 7445/- consists of six third parties **but the payment has been credited into the bank account of delinquent employee** for which the basic details as to why such expenditure was required and who has authorized to make such expenditure are not available on record and it is beyond comprehension as to why was the need that the amount of such bills were taken by delinquent employee in his bank account and not being paid directly to such six third parties. Further, it could be possible that now such six parties may not be in existence and thus would be impracticable to verify the justification of expenses from such six third parties. Similar, is this situation for the Bill No. 3446334658 dtd. 31.05.2023 for an amount of Rs. 4100, Bill No. 46799191 dtd. 04.07.2023 for an amount of Rs. 1340/-, Bill No. 47056713 dtd. 19.07.2023 for an amount of Rs. 5873/-, Bill No. 47628279 dtd. 23.08.2023 for an amount of Rs. 388/-, Bill No. 48277783 dtd. 06.10.2023 for an amount of Rs. 360/-, Bill No. 48278100 dtd. 06.10.2023 for an amount of Rs. 562/-, Bill No. 48599045 dtd. 26.10.2023 for an amount of Rs. 650/-, Bill No. 49354737 dtd. 01.12.2023 for an amount of Rs. 600/-, Bill No. 49372732 dtd. 02.12.2023 for an amount of Rs. 170/-, Bill No. 49970406 dtd. 08.01.2024 for an amount of

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BILWARA (Raj.)

Rs. 700/-, Bill No. 49669794 dtd. 20.12.2023 for an amount of Rs. 1300, Bill No. 50694077 dtd. 28.02.2024 for an amount of Rs. 655/- for which also one or two third parties are involved. **Thus, there is no possibility to verify as to why the said expenditure were made and for what purpose the said expenditure was done and who has authorized delinquent employee to do the expenses.**

46. **Annexure 7-D** consists of forty seven bills totaling to Rs. 10,64,788/- and pertains to Financial Year 2024-25. On analyzing the details of forty seven bills it would reveal that most of the **forty seven bills are not available on record and the details of such bills have been taken from the Inner-Sheet downloaded from the official website 'Rajkosh' of Government of Rajasthan. Out of Rs. 10,64,788/- an amount of Rs. 8,94,752/- has been credited into the bank account of delinquent employee. No bills of the purchase of Rs. 8,94,752/- are available on record.** Further, on analyzing the Inner-Sheet would reveal that Bill No. 51342573 dtd. 06.04.2024 amounting to Rs. 150 /-, Bill No. 51321816 dtd. 05.04.2024 amounting to Rs.6529/-, Bill No. 52214147 dtd. 10.07.2024 Rs. 5086/-, Bill No. 52848646 dtd. 27.09.2024 Rs. 700/-, Bill No. 53209852 dtd. 18.11.2024 Rs. 2940/-, Bill No. 53430759 dtd. 19.12.2024 Rs. 1260/- and Bill No. 53646320 dtd. 23.01.2025 Rs. 600/- consists of one or two third party firms **but the payment have been credited into the bank account of delinquent employee** for which the basic details as to why such expenditure was required and who has authorized to make such expenditure are not available on record and it is beyond comprehension as to why was the need that the amount of such bills were taken by delinquent employee in his bank account and not being paid directly to such third parties. Further, it could be possible that now such third parties may not be in existence and thus would be impracticable to verify the justification of expenses from such third

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parties. Thus, there is no possibility to verify as to why the said expenditure were made and for what purpose the said expenditure was done and who has authorized delinquent employee to do the expenses. **Moreover, it is clearly coming on record that Rs. 8,94,752/- was duly credited into the bank account of delinquent employee for which the physical bills / actual bills are not available on record and no other details with regard to the justification of such expenses are available on record.**

47. On analyzing the various Annexures as discussed in detail, it is not practicable to hold regular departmental enquiry for the reason that beneficiary of such forged bill was delinquent employee.
48. During the commencement of the aforesaid proceeding against delinquent employee, a fact came to the notice of High Power Committee that one employee Sh. Hanuman Sutrakar who is the LDC and his present posting is in the Court of J.M. Mandalgarh, Bhilwara got an amount of **Rs. 5,40,400/- in his bank account for the Financial Year 2021-22 through delinquent employee** and subsequently the said amount of Rs. 5,40,400/- was deposited back into the State Government Account. In this regard, a letter no. 3017 dtd. 10.07.2025 was issued to the J.M. Mandalgarh to submit the report in this regard.
49. The J.M. Mandalgarh by letter no. 102 dtd. 14.07.2025 submitted the report along with the documents. Sh. Hanuman Sutrakar by letter dtd. 14.07.2025 addressed to J.M.Mandalgarh admitted that an amount of Rs. 5,33,556/- was received in his bank account wherein his salary was Rs. 47,196/-. He further admitted that he informed the aforesaid glitch to one Sh. Lehu Shankar Regar and Sh. Balkrishan Trivedi. Subsequently, he also admitted that delinquent employee admitted that excess salary has been credited into his bank account and therefore, he ought to give a blank sign cheque and the excess amount of Rs.

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J.M. Mandalgarh (Reg.)

4,86,360/- be got deposited back into the State Government Account. Thus, he issued a blank cheque no. 093202 and handed the same to delinquent employee.

50. On the aforesaid fact since already this office was involved into enquiring about misappropriation of funds by delinquent employee therefore, immediately by letter no. 3044 dtd. 15.07.2025 a preliminary enquiry in this regard was directed to be conducted by Additional District & Sessions Judge No.2, Bhilwara.
51. The said Additional District & Sessions Judge No.2, Bhilwara by his four pages report dtd. 19.07.2025 dispatch no. 36 after giving opportunity of hearing to delinquent employee concluded as under :-

‘इस प्रकार समस्त तथ्यों एवं अभिलेख का निरीक्षण करने के उपरांत यह पाया गया कि श्री हनुमान सूत्रकार लिपिक राज्य कर्मचारी को माह दिसम्बर, 2021 में किसी भी प्रकार से कोई वेतनवृद्धि अथवा ए.सी.पी. अथवा अन्य किसी भी प्रकार का कोई ऐसा लाभ देय नहीं था जिसके आधार पर मूल वेतन में किसी भी प्रकार का परिवर्तन किया जाना अपेक्षित हो। उक्त कर्मचारी को वेतनवृद्धि माह जुलाई में देय होती है। ऐसी स्थिति में उक्त कर्मचारी के मूल डाटा में बदलाव करते हुए वेतन बिल में मूल वेतन को तत्कालीन बिल लिपिक श्री देवेन्द्र कुमार जोशी द्वारा संशोधित किया जाकर मूल वेतन 35,300/- रुपये के स्थान पर 3,86,000/- रुपये कर दिया गया जिस कारण उक्त मूल वेतन पर देय लाभ में भी परिवर्तन हुआ है और वेतन के रूप में कुलिया राशि 5,33,556/- रुपये की अदायगी उक्त कर्मचारी के वेतन बचत खाते में हुई है। संबंधित कर्मचारी के संज्ञान में अत्यधिक राशि उसके बैंक खाते में प्राप्त होने पर उसने तत्कालीन बिल लिपिक श्री देवेन्द्र जोशी को सूचना दी है और जो उसे अधिक राशि 4,86,360/- रुपये देय हुई थी वह कर्मचारी श्री हनुमान सूत्रकार, लिपिक के द्वारा राजकोष में जरिये चालान नंबर जीआरएन नंबर 57588365 दिनांक 12.01.2022 को श्री देवेन्द्र

J24/25
District & Session Judge
Bhilwara (Raj.)

जोशी तत्कालीन लेखा लिपिक को दिये गये चैक के जरिये जमा करवाई गई है। श्री देवेन्द्र जोशी, चुंकि लेखा शाखा में कार्यरत थे और उनके द्वारा चालन से आधिक्य राशि को जमा कराया गया है, अतः ऐसी स्थिति में उनका सर्वप्रथम दायित्व यह था कि वह उक्त आधिक्य राशि के संबंध में सूचना तत्काल ही डी०डी०ओ० को देते किन्तु उन्होंने अपने स्तर पर सभी कार्यवाही की है जो प्रथम दृष्टया ही राजकीय कर्मचारी के दायित्वों के प्रति उपेक्षापूर्ण एवं लापरवाहीपूर्वक कृत्य को दर्शित करता है। यहां यह भी उल्लेखनीय है कि श्री देवेन्द्र जोशी के विरुद्ध वित्तीय अनियमितता एवं राजकीय राशि गबन करने के संबंध में आपराधिक प्रकरण भी दर्ज हुआ है। उक्त जांच प्रारंभिक जांच होने के कारण इसे सारतः और संक्षिप्त निस्तारित करते हुये यह निष्कर्ष दिया जाता है कि श्री देवेन्द्र जोशी ने अपने राजकीय दायित्वों की पूर्ति नहीं कर उपेक्षापूर्ण एवं लापरवाही पूर्वक कृत्य किया है।”

52. The aforesaid conduct of delinquent employee clearly depicts that he had scant regard for the system of operations and **without informing his controlling officers, he himself at the first instance wrongfully credited excess salary amount into the bank account of Sh. Hanuman Sutrakar and further without bringing the fact he himself got the excess amount deposited back into the State Government Account. It could be possible that if the two employee i.e. delinquent employee and Sh. Hanuman had colluded then the excess payment would never be tracked.** Although, there is no loss to exchequer, but *modus-operadi* and the ulterior motive of delinquent employee is abundantly clear as there cannot be any iota of doubt that if the excess amount had not been the salary, and was the payment as done to the third parties previously as indicated in detail in preceding paragraphs, then the beneficiary would be delinquent employee and ergo holding regular departmental enquiry and is not practicable in this matter being admitted fact.

Just
District & Session Judge
BILWAHA (Raj.)

53. The gross dereliction and negligence in the duty would be revealed by the fact that during the pendency of aforesaid proceedings a fact was brought into the notice by the Officer Incharge of Accounts Department who happens to be Additional District & Sessions Judge, Bhilwara vide his letter no. 224 dtd. 07.07.2025 that a Travelling Bill reference no. 53331012 dtd. 06.12.2024 for Rs. 5575/- of Addl. District & Sessions Judge, Gangapur was found in the Accounts Department in a closed bag and the said bill was duly passed by the then District & Sessions Judge, Bhilwara but however was not uploaded to the Treasury Office, Bhilwara and thus the payment could not have been done to the concerned Judge.
54. This office by letter no. 2889 dtd. 07.07.2025 directed that the Accounts Department may proceed in accordance with law. The Officer Incharge of Accounts Department by letter no. 255 dtd. 11.07.2025 reiterated the facts and requested that the fresh payment release order be made. This office by letter no. 3046 dtd. 15.07.2025 directed that since the travelling allowance bill in question was found in the closed bag and despite counter-signed by the then District & Sessions Judge, Bhilwara, the payment has not been made therefore, a preliminary enquiry against the responsible person be done.
55. The Officer Incharge of Accounts Department by his letter no. 35 dtd.19.07.2025 submitted his report and concluded as under :-

“लिपिक द्वारा प्रेषित जवाब का विश्लेषण किया गया। माननीय जिला एवं सेशन न्यायाधीश महोदय, भीलवाड़ा द्वारा लेखानुभाग में किये गये कार्य विभाजन आदेश के अनुरूप श्री देवेन्द्र जोशी पर विविध लेखा कार्य करने का दायित्व था। यात्रा भत्ता बिल श्रीमान् अपर जिला एवं सेशन न्यायाधीश, गंगापूर, भीलवाड़ा द्वारा स्वयं की व्यक्ति आई.डी. से बनाये जाकर नियमानुसार डी.डी.ओ. को फोरवर्ड करने के पश्चात् केवल मात्र प्रति हस्ताक्षर हेतु ही लेखानुभाग कार्यालय को प्राप्त हुए हैं। ऐसी स्थिति में उक्त कार्य विविध लेखा कार्य की श्रेणी में आता है और प्रति

28/8
District & Session Judge
BHILWARA (Ra.)

हस्ताक्षरित होने के पश्चात् उक्त बिल को संबंधित अधिकारी को प्रेषित करने का दायित्व श्री देवेन्द्र जोशी पर ही था किन्तु उनके द्वारा बिल नहीं भेजने के कारण उक्त बिलों का अवसान हुआ है। जो प्रथम दृष्टया ही राजकीय कर्मचारी के दायित्वों के प्रति उपेक्षापूर्ण एवं लापरवाहीपूर्वक कृत्य को दर्शित करता है। उक्त जांच प्रारंभिक जांच होने के कारण इसे सारतः और संक्षिप्त निस्तारित करते हुये यह निष्कर्ष दिया जाता है कि श्री देवेन्द्र जोशी ने अपने राजकीय दायित्वों की पूर्ति नहीं कर उपेक्षापूर्ण एवं लापरवाही पूर्वक कृत्य किया है।”

56. Thus, it is not in dispute that then Additional District & Sessions Judge, Gangapur raised her T.A. Bill for participation at Rajasthan State Judicial Academy, Jodhpur on 08.09.2024 but due to inefficiency of delinquent employee, her due T.A. Bill duly counter-signed by the then District & Sessions Judge, Bhilwara could not have been reimbursed even till July, 2025 and this is such admitted position on this issue, it is not practicable to hold regular delinquent employee.
57. Meanwhile, C.J.M., Bhilwara by letter no. 11 dtd. 15.07.2025 sought permission of this office that in connection with the FIR.No.117/2025 registered at P.S.Kotwali, Bhilwara against delinquent employee certain original documents of various judicial employees were found in his house which were seized during the search by the police and thus such documents are required for further processing by the Accounts Department. Accordingly, by letter no. 3068 dtd. 15.07.2025, the permission was granted. Subsequently, by letter no. 14 dtd. 17.07.2025, C.J.M., Bhilwara obtained the certified copies of such original documents from the concerned Investigating Officer. It was directed to Spl. Judge, NDPS Act, Bhilwara by letter no. 3115 dtd. 17.07.2025 that a preliminary enquiry be conducted with regard to the following bills which were found at the house of delinquent employee. The details of such bills are as under :-

22/8/25
District & Session Judge
Bhilwara (Ret.)

- "01 श्री निर्मल कुमार दुग्गड़ का दिनांक 23.02.2022 का यात्रा भत्ता बिल
- 02 श्री पंकज कुमार त्रिपाठी स्टेनो ग्रेड तृतीय का दिनांक 23.02.2022 का यात्रा भत्ता बिल
- 03 श्री पवन सिंघल लिपिक ग्रेड- II का दिनांक 20.07.2021 का यात्रा भत्ता बिल
- 04 श्री बी.के. मदानी सहायक लेखाधिकारी का दिनांक 03.03.2022 का यात्रा भत्ता बिल
- 05 श्री राजेन्द्र प्रसाद कोठारी एडीजे सं० 03 रीडर का दिनांक 22.04.2022 का मेडिकल बिल
- 06 श्री गोपाल लाल ओझा लिपिक ग्रेड द्वितीय का दिनांक 21.07.2021 को मेडिकल बिल
- 07 श्री अफजल अली काजी आशुलिपिक ग्रेड प्रथम का दिनांक 31.12.20 को मेडिकल बिल व दिनांक 08.08.20 का मेडिकल बिल
- 08 श्री शंकर भील प्रोसेस सर्वर का दिनांक 15.03.2022 का मेडिकल बिल
- 09 श्री चंद्रशेखर स्टेनो ग्रेड प्रथम का दिनांक 23.02.22 का यात्रा भत्ता बिल"

58. The Spl. Judge, NDPS Act, Bhilwara by letter no. 31 dtd. 25.07.2025 submitted his six pages report after giving opportunity of hearing to delinquent employee and concluded as under :-

"इस प्रकार कार्मिक श्री देवेन्द्र कुमार जोशी, लिपिक ग्रेड प्रथम, हाल निलंबित के निवास स्थान 140 ज्योतिनगर विस्तार, भीलवाड़ा से फर्द खाना तलाशी मकान आरोपी श्री देवेन्द्र कुमार जोशी दिनांक 05.04.2025 में उल्लेखित विभिन्न न्यायालयों में कार्यरत न्यायिक कर्मचारीगणों के मूल बिल व अन्य दस्तावेजातों (मेडिकल बिल एवं यात्रा बिल) जो वर्ष, 2020, 2021 एवं 2022 के बरामद होकर जप्त हुये हैं। जो काफी पुरानी अवधि के हैं। उक्त मूल व अन्य दस्तावेजातों (मेडिकल बिल एवं यात्रा बिल) कार्मिक श्री देवेन्द्र कुमार जोशी के द्वारा अपने निवास स्थान पर रखने के संबंध में कोई युक्ति-युक्त कारण प्रकट नहीं किया है। उक्त समस्त दस्तावेजात को कार्मिक श्री देवेन्द्र कुमार जोशी के द्वारा अपने निवास स्थान पर रखने का कोई कारण एवं औचित्य नहीं था। इस प्रकार कार्मिक श्री देवेन्द्र कुमार जोशी ने उक्त दस्तावेजात को अपने घर पर विधि विरुद्ध रूप से ले जाकर अपने कर्तव्य के प्रति घोर

gk/18
District & Session Judge
Bhilwara (Raj.)

लापरवाही कारित कर अपने कर्तव्य एवं पद का निर्वहन पद के अनुरूप नहीं कर गंभीर दूराचरण कारित किया जाना उक्तानुसार प्रमाणित है।”

59. It is an admitted position that nine various bills as indicated above raised by the employees of District Judiciary, Bhilwara in original were found in the house of delinquent employee only when the search warrant in connection with the FIR.No.117/2025 was lodged against delinquent employee. On perusal of such bills and the report of Spl. Judge NDPS Act, Bhilwara would reveal that the bills are pertaining to the Year 2020, 2021 and 2022 and are related to Travelling Allowance Bill and Medical Bill which could not have been reimbursed to such nine judicial employees of various Courts of Bhilwara. It is apt to point out that Sh. B.K.Madani, Assistant Accounts Officer, Sh. Rajendra Prasad Kothari, Reader, ADJ No.3, Bhilwara and Sh. Afzal Ali Kazi, Steno Grade-I since retired from Government Service and there is no plausible explanation coming from delinquent employee as to why such original bills of the Years 2020, 2021 and 2022 have been kept by him in his house which were admittedly found from his house by the police. Thus, the deliberate misconduct of delinquent employee in keeping such official documents at his house is clearly indicating the ulterior motives of delinquent employee and ergo the regular departmental enquiry in this regard would be fulfill.
60. The High Power Committee which was constituted with regard to the enquiry about the letters no. 1827 & 1833 dtd. 28.03.2025 & 03.04.2025 of the Treasury Office, Bhilwara brought to the notice of this office by letter no. 31 dtd. 29.07.2025 that delinquent employee for the Financial Year 2022-23 and 2023-24 has **illegally withdrawn a sum of Rs. 21,97,897/- from the Budget Head No. 01 by subscribing "paid by me" on the bills and making FVC Vouchers. It was stated in the said letter that it is not possible that such bills could be cleared from the Budget Head No.01.** On the receipt of aforesaid

22/11/25
District & Session Judge
Bhilwara (Rm-1)

letter, this office by letter no. 3392 dtd. 29.07.2025 directed the Officer Incharge of Accounts Department, District Court, Bhilwara to submit the factual report in this regard.

61. The Officer Incharge of Accounts Department, Bhilwara by his letter no. 347 dtd. 02.08.2025 submitted the factual report. It is worthwhile to mention here that the Officer Incharge of Accounts Department, Bhilwara simultaneously issued notice to seek explanation from delinquent employee and also the notice was issued to the Treasury Officer, Bhilwara as to how the said FVC Vouchers could have been passed from Budget Head No.01 which essentially pertains to "Salary Head" only and how could such FVC Vouchers could be cleared by subscribing "paid by me" in the bank account of delinquent employee. However, delinquent employee chose not to appear before the Officer Incharge of Accounts Department or to file any written explanation. The relevant portion of the factual report of the Officer Incharge of Accounts Department Bhilwara is quoted as under :-

"02- लेखा अनुभाग कार्यालय में सभी पत्रावलियों की छानबीन किये जाने के पश्चात किसी भी प्रकार का कोई भुगतान स्वीकृति का आदेश भौतिक रूप से कार्यालय में उपलब्ध होना नहीं पाया गया है। On-line ही मात्र Iner-Outer ही उपलब्ध है, किसी भी प्रकार के ना तो कोई एफवीसी वाउचर उपलब्ध है और ना ही किसी प्रकार की कोई भुगतान स्वीकृति उपलब्ध है।

03- वित्तीय वर्ष 2022-23 व 2023-24 में एफवीसी वाउचर की राशि 21,97,897/- रुपये आहरित किये जाने के संबंध में किसी भी प्रकार की कोई भुगतान स्वीकृति नहीं होने के बावजूद भी संवेतन मद से 21,97,897/- रुपये के बिल द्रेजरी द्वारा पास कर दिये गये है। ऐसी स्थिति में कोष कार्यालय के कार्मिकों की मिली भगत से ही बिना किसी भुगतान स्वीकृति आदेश के राशि आहरित किया जाना संभव है। इस कार्यालय में किसी भुगतान स्वीकृति एवं एफवीसी वाउचर उपलब्ध नहीं है। तत्कालीन लिपिक श्री देवेन्द्र जोशी के संबंध में इस कार्यालय द्वारा नोटिस भी दिया गया है जिसकी तामील दिनांक 02.08.

9/26/25
District & Session Judge
BHILWARA (Raj.)

2025 को हो चुकी है किन्तु उसके बावजूद भी उसकी ओर से कोई जवाब नहीं दिया गया।

04— कोष कार्यालय भीलवाड़ा एवं संबंधित लिपिक श्री देवेन्द्र जोशी की ओर से किसी भी प्रकार का कोई जवाब प्रस्तुत नहीं होने की स्थिति में On-line दस्तावेजों का विश्लेषण करने के उपरान्त यह पाया गया है कि वित्तीय वर्ष 2022-23 व 2023-2024 में संवेतन मद से एफवीसी वाउचर लगाकर कुल राशि 21,97,897/- श्री देवेन्द्र जोशी ने स्वयं के बैंक खाते में आहरित की हैं। उक्त राशि किस बाबत आहरित की गई थी इस संबंध में किसी प्रकार का कोई एफवीसी वाउचर श्री देवेन्द्र जोशी ने पत्रावली में नहीं रखा है और यह पाया गया है कि उसने समस्त राशि 'Paid by me' करके स्वयं के खाते में प्राप्त की है, जो कोष कार्यालय के कामियों से मिली भगत कर प्राथमिक रूप से राजकोष को हानि पहुंचाने को दर्शित करता है।"

62. This office vide order dtd. 05.08.2025 passed the following directions in view of the factual report submitted by the Officer Incharge of Accounts Department, Bhilwara :-

"01— प्रभारी अधिकारी, लेखानुभाग, जिला न्यायालय भीलवाड़ा को यह निर्देशित किया जाता है कि वे इस मामले में श्री देवेन्द्र कुमार जोशी एवं जिला कोषाधिकारी, भीलवाड़ा के कार्यालय के कतिपय कामियों के विरुद्ध मिथ्या लेखों की रचना कर राजकोष को हानि पहुंचाते हुए सदोष लाभ प्राप्त करने के अपराध के संबंध में अविलंब प्रथम सूचना रिपोर्ट पंजीबद्ध करावे और उसकी एक प्रति इस कार्यालय को प्रस्तुत करें।

02— प्रभारी अधिकारी, स्थापना शाखा, जिला न्यायालय भीलवाड़ा को निर्देशित किया जाता है कि श्री देवेन्द्र कुमार जोशी द्वारा राजकोष को हानि पहुंचाते हुए उपरोक्त वर्णितानुसार जो कुलिया राशि 21,97,897/- रुपये प्राप्त की गई है, उसकी बसूली की कार्यवाही अविलंब की जावे।

03— स्थापना शाखा जिला न्यायालय भीलवाड़ा को यह भी निर्देशित किया जाता है कि प्रभारी अधिकारी लेखा शाखा जिला न्यायालय भीलवाड़ा द्वारा प्रेषित तथ्यात्मक रिपोर्ट के अनुरूप श्री देवेन्द्र कुमार जोशी के विरुद्ध राजस्थान सिविल सेवा (वर्गीकरण, नियंत्रण एवं अपील) नियम, 1958 के तहत नियमानुसार अनुशासनात्मक कार्यवाही पृथक से प्रस्तावित कर शुरू की जाए।"

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63. Accordingly, the Officer Incharge of Accounts Department, Bhilwara was directed to lodge the FIR vide this office

letter no. PA/83 dtd. 05.08.2025 and also by letter no. PA/84 dtd 05.08.2025 it was directed the Officer Incharge of the Establishment Department of District Court, Bhilwara to initiate recovery proceedings for Rs. 21,97,897/- from delinquent employee. Further the Officer Incharge of the Accounts Department, Bhilwara registered third FIR. No. 257/2025 at P.S.Kotwali, Bhilwara against delinquent employee and the concerned employees of the Treasury Office, Bhilwara and both the proceedings i.e. investigation in the FIR and the recovery proceedings are pending.

64. The sum and substance of the aforesaid proceedings with regard to the misappropriation of an amount of Rs. 21,97,897/- by delinquent employee is that **he misappropriated Rs. 30,000/- in the Financial Year 2022-23 by making as many as 25 FVC Vouchers for a same amount of Rs. 1200/- for which the physical bills / actual bills are not available on record.** Moreover, the alleged expenditure was required to be undertaken from Budget Head No.05 being in the nature of office expenditure but illegally has been booked from Budget Head No. 01 by claiming on such 25 bills as "**paid by me**". It is further interesting to note that all such 25 bills have been made on single day i.e. 10.06.2022 for the same amount of Rs. 1200/- and thus totaling to Rs. 30,000/-. Further enquiry revealed that **such bills are not available on record and 'Inner & Outer Sheet' downloaded from the official website 'Rajkosh' of Government of Rajasthan are available from which the details of aforesaid expenditure has been taken.** It is further stated that even in such FVC Vouchers of these 25 bills there are no name of the firm or shop from which the alleged item of Rs. 1200/- has been purchased 25 times and also **what item has been purchased is also not mentioned in such FVC Vouchers. Thus, there is only one clinching evidence available on record that 25 bills were generated on the same date i.e. 10.06.2022 for the same amount i.e. Rs. 1200/- and**

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the payment was done by misusing the DSC Key of the Officer Incharge of the Accounts Department, Bhilwara and delinquent employee got the payment of Rs.30,000/- credited in his bank account. Thus, by no efforts such 25 bills for which the loss to the exchequer has been caused could be found. Further, it is not understandable that how such 25 bills could have been cleared by Treasury Office, Bhilwara without counter checking the same. Thus, the role of Treasury Office, Bhilwara is also doubtful.

65. **Now, coming to the another bulk forgery from the Budget Head No.01 for an amount of Rs. 21,67,897/- is being discussed for which the beneficiary was delinquent employee. The details of Rs. 21,67,897/- has been taken out from the Inner Sheet which are available online even today but however as indicated in preceding paragraphs that the physical bills / actual bills of Rs. 21,67,897/- are not available which ought to have been retained as per Rule 121 (2) of GF & AR. On perusal of the Inner Sheet would reveal that as many as forty seven bills starting from 23.08.2023 to 03.03.2024 for an astronomical figure of Rs. 14,78,752/- has been made by delinquent employee and was successful in getting the same cleared in his bank account. This office along with the High Power Committee and the Officer Incharge of the Accounts Department could not lay their hands on such forty seven bills and also could not justify as to why the various expenses were made. Further, as many as thirty four bills starting from 04.09.2023 to 27.12.2023 has been booked for the purchase of "Rim" for an staggering amount of Rs. 5,90,568/- i.e. in around four months time Rs. 5,90,568/- worth of "Rims" were purchased. Assuming that the cost of one 'Rim' on an average is Rs. 250/- which would mean that around 2362 Rims were purchased. One 'Rim' consist of 500 pages that means 11,81,000 pages were consumed in just span of**

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four months. It is also pertinent to mention here that actual working days of the District Court, Bhilwara for the aforesaid period i.e. 04.09.2023 to 27.12.2023 was only 77 days. **Thus, that means around 15,338 pages were used daily or 30 Rims per day.** It is also interesting to note that on 27.12.2023 by way of 18 bills a whopping purchase of rims on single day i.e. on 27.12.2023 was made for an amount of Rs. 3,56,176/- when particularly District Court, Bhilwara was not working as admittedly was having winter break. **Apart from non-availability of physical bill / actual bill there is no document or office order available on record which would justify the purchase of rims for the aforesaid period.** It is also admitted position that the beneficiary remains delinquent employee and on the opportunity of giving hearing to delinquent employee, he came out with bald reply that such documents authorization are available on record and he has not committed any wrong and if anything has been done was done by the Sh. Bharat Singh. **Be that as it may, the fact remains that the beneficiary of the amount of Rs. 21,97,897/- (21,67,897 + 30,000) was delinquent employee only.** Further, there are five bills which have been made on 27.12.2023 for an amount of Rs. 98,577/- for which also no details are available. The details taken out from the Inner Sheet available online of the above transaction on the official website of 'Rajkosh' in tabular form is as under :-

S. N.	Various Bills		Rim		NA	
	Date	Amount	Date	Amount	Date	Amount
01	23-08-2023	31835	04-09-2023	9250	27-12-2023	22313
02	23-08-2023	31835	04-09-2023	9250	27-12-2023	28599
03	23-08-2023	31835	04-09-2023	9250	27-12-2023	19066
04	23-08-2023	31835	04-09-2023	9250	27-12-2023	9533
05	23-08-2023	31835	04-09-2023	9250	27-12-2023	19066
06	23-08-2023	31835	04-09-2023	9250		
07	23-08-2023	31835	04-09-2023	9250		
08	23-08-2023	31835	04-09-2023	9250		
09	23-08-2023	31835	04-09-2023	9250		
10	23-08-2023	31835	22-11-2023	20730		
11	29-10-2023	35490	24-11-2023	31835		
12	22-11-2023	20730	15-12-2023	9533		
13	22-11-2023	20730	15-12-2023	19066		
14	22-11-2023	20730	15-12-2023	28599		
15	22-11-2023	20730	15-12-2023	19066		
16	22-11-2023	20730	16-12-2023	22313		
17	22-11-2023	20730	27-12-2023	19066		

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18	24-11-2023	31835	27-12-2023	19066		
19	24-11-2023	31835	27-12-2023	28599		
20	24-11-2023	31835	27-12-2023	22313		
21	24-11-2023	31835	27-12-2023	28599		
22	24-11-2023	31835	27-12-2023	19066		
23	29-11-2023	35490	27-12-2023	22313		
24	29-11-2023	35490	27-12-2023	22313		
25	29-11-2023	35490	27-12-2023	19066		
26	29-11-2023	35490	27-12-2023	9533		
27	29-11-2023	35490	27-12-2023	19066		
28	29-11-2023	35490	27-12-2023	28599		
29	29-11-2023	35490	27-12-2023	22313		
30	29-11-2023	35490	27-12-2023	19066		
31	18-12-2023	31835	27-12-2023	9533		
32	27-12-2023	9533	27-12-2023	19066		
33	27-12-2023	9533	27-12-2023	9533		
34	27-12-2023	9533	27-12-2023	19066		
35	27-12-2023	19066				
36	02-02-2024	39490				
37	02-02-2024	39490				
38	02-02-2024	39490				
39	15-02-2024	41530				
40	15-02-2024	40789				
41	15-02-2024	41530				
42	15-02-2024	41530				
43	15-02-2024	40789				
44	15-02-2024	41530				
45	02-03-2024	35490				
46	02-03-2024	35490				
47	03-03-2024	40789				
		1478752		590568		98577
Grand Total 21,67,897 /-						

66. It is also pertinent to mention here that on further deeply analyzing the Inner Sheet of the aforesaid expenditure would reveal that the beneficiary was delinquent employee and in the column of invoice number / invoice date, certain numbers and dates although have been written but are almost old dates and thus it is not possible that the expenses under various bills / rims etc. have been booked and such invoices were kept physically by delinquent employee. **It is worthwhile to mention here that as the Treasury Office, Bhilwara by their letter no. 1827 dtd. 28.03.2025 and letter no. 1833 dtd. 03.04.2025 intimated the nefarious activities of delinquent employee but this office fails to understand as to why the nefarious activities of delinquent employee as indicated above for the amount of Rs. 21,97,897/- could not have been brought to the notice of this office. Had it been so, the activities of delinquent employee could have been detected earlier also as detected now. Thus, the possibility of hand in glove**

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of the employees of the Treasury Office, Bhilwara are also doubtful.

67. As directed vide order dtd. 05.08.2025, whereby recovery proceedings for a sum of Rs. 21,97,897/- from delinquent employee were directed and accordingly, vide order dtd. 05.08.2025 no. PA/84 the Officer Incharge of the Establishment Department, District Court, Bhilwara was directed to initiate the such recovery proceedings. The Officer Incharge of the Establishment Department, District Court, Bhilwara vide letter no. 3617 dtd. 05.08.2025 issued show cause notice to delinquent employee. Delinquent employee vide letter dtd. 09.08.2025 replied to the show cause notice wherein he has denied that no financial irregularity was done by him. He further submitted that without any documents being given to him there is violation of principle of justice and he was not heard in the alleged enquiry. He also submitted that already an FIR No. 117/2025 has been registered and thus the present proceedings are same for which the criminal investigation is pending. He also prayed specifically that entire documents / bills, payment order, approval order and other documents be provided.
68. It is an admitted fact as indicated in preceding paragraph that no physical bill / actual bill for the total amount of Rs. 21,97,897/- are available on record and the details as indicated in the aforesaid tabular form has been drawn from the Inner Sheet which is available online. **However, the fact remains that it is an admitted position that the amount of Rs. 21,97,897/- has been duly credited into the bank account of delinquent employee and thus knowing fully well that such physical bill / actual bill along with other relevant documents are not available on record hence the same are being demanded by delinquent employee for is ulterior motive only.**

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69. In the light of aforesaid, the holding of regular departmental enquiry would not be practicable.
70. The High Power Committee during the course of examination by letter no. 23 dtd. 25.07.2025 intimated to this office that for the Financial Year 2022-23 an amount of Rs. 23,35,457/- has been booked towards the Electricity Charges and the same has been paid by bill no. 43517049 dtd. 09.01.2023 and thus prayed for the record of such payment. This office vide letter no. 3181 dtd. 28.07.2025 directed the Officer Incharge of Accounts Department, Bhilwara to submit the factual report.
71. The Officer Incharge of Accounts Department, Bhilwara vide letter no. 292 dtd. 29.07.2025 after enquiring from Ajmer Vidhyut Vitaran Nigam Limited submitted the factual report. The relevant para of the factual report is quoted as under :-

“उक्त राशि के बिल के संबंध में अजमेर विद्युत वितरण निगम लि० से जांच-पड़ताल की गई, जिस पर ज्ञात हुआ कि न्यायालय का माह फरवरी, 2022 से माह जनवरी, 2023 तक के बिलों का भुगतान नहीं किया गया व जनवरी, 2023 में ऑटो प्रोसेस की प्रक्रिया शुरू होने से स्वतः ही बिल का भुगतान हो कर राशि रुपये 23,35,457/- की अदायगी अजमेर विद्युत वितरण निगम लि० को हो गई। इस संबंध में निम्न तालिका अनुसार बिल संलग्न है, जिससे विलम्ब शुल्क की राशि रुपये 2,77,854/- है। उक्त बिलों का भुगतान यदि समय पर हो जाता तो विलम्ब राशि न्यायालय पर अभिरोपित नहीं होती व राजस्व की राशि का अपव्यय नहीं होता।

यहां यह उल्लेखित है कि बिलों को समय पर जमा कराने की जिम्मेदारी लेखाशाखा के लिपिक की होती है, परन्तु उक्त बिलों का भुगतान समय पर नहीं किया जाने से सभी बिलों पर विलम्ब राशि भी विद्युत विभाग द्वारा अभिरोपित की गई है। बिलों के अवलोकन से ज्ञात होता है कि उक्त बिलों पर तत्कालीन लेखा शाखा के नाजिर श्री देवेन्द्र कुमार जोशी के मोबाईल नंबर ग्राहक के टेलीफोन नंबर में अंकित है जो इंगित करता है कि हर बिल के संबंध में श्री देवेन्द्र कुमार जोशी को सूचना को सूचना प्राप्त हो रही थी। इसके अतिरिक्त इस कार्यालय के आदेश क्रमांक लेखा/2021-2022/203 दिनांक 04.08.2021 द्वारा भी लेखा संबंधी समस्त विविध आवश्यक कार्य किये जाने हेतु भी श्री देवेन्द्र कुमार जोशी को

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आदेशित किया गया था, जो कि प्रथम दृष्टया श्री देवेन्द्र कुमार जोशी की घोर लापरवाही को दर्शित करता है।”

72. On analyzing the aforesaid factual report of Officer Incharge of Accounts Department, Bhilwara would reveal that a sum of Rs. 2,77,854/- has been incurred by the District Court, Bhilwara on account of penalty being levied by AVVNL, Bhilwara for the late payment electricity charges. Since the duty to deposit the Electricity bill in time was on delinquent employee being the bill clerk and also the mobile number of delinquent employee was being given to the AVVNL whereby the message of the due charges of electricity comes as indicated in the factual report dtd. 29.07.2025 of the Officer Incharge of the Accounts Department, District Court, Bhilwara therefore, the recovery proceedings from delinquent employee for a sum of Rs. 2,77,854/- was directed by this office to be undertaken by Officer Incharge of the Establishment Department, District Court, Bhilwara vide letter no. 3669 dtd. 05.08.2025. The Officer Incharge of the Establishment Department, District Court, Bhilwara vide letter no. 3745 dtd. 08.08.2025 initiated recovery proceedings from delinquent employee and consequently issued show cause notice. Delinquent employee vide letter dtd. 20.08.2025 submitted his evasive reply to Officer Incharge of Establishment Department, District Court, Bhilwara wherein he denied that it was not his responsibilities to deposit the Electricity Bill. Thus, if it was not his duty then the question comes as to why his mobile number was given in such bills. Thus, in view of the above on this issue holding of the regular departmental enquiry is not practicable.

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73. The High Power Committee vide letter no. 32 dtd. 06.08.2025 further brought to the notice of this office that the following bills indicated in tabular form below are found to be doubtful which has been purchased from the firm

Bhagchand Ashok Kumar and are related to the purchase of 'Rims' for the Financial Year 2024-25.

क्र. सं.	बिल/रेफरे नम्बर	बिल दिनांक	भुगतान स्वीकृति आदेश	स्वीकृति दिनांक	वाउचर नम्बर	वाउचर दिनांक	राशि
01	53029339	21.10.2024	1112	21.10.2024	6927	03.11.2023	9736
					7738	25.11.2023	9382
					7811	26.11.2023	74194
					7810	26.11.2023	9411
					कुल योग		36023
02	53029487	21.10.2024	115	21.10.2024	01	16.10.2023	9900
					02	24.10.2023	9775
					कुल योग		19675
03	53044968	23.10.2024	1738	09.10.2024	—	30.09.2024	9900
04	53044999	09.10.2024	1741	09.10.2024	—	08.10.2023	9775
05	53044953	23.10.2024	1739	09.10.2024	—	22.09.2024	9900
06	53108281	09.10.2024	1739	09.10.2024	—	22.09.2024	9900
07	53108396	09.10.2024	1741	09.10.2024	—	08.10.2023	9775
08	53108372	09.10.2024	1738	09.10.2024	—	30.09.2024	9900

74. This office vide letter no. 3708 dtd. 06.08.2025 directed the Additional Sessions Judge (W.A. Cases) Bhilwara to conduct preliminary enquiry in this regard that whether any loss to exchequer has been caused.
75. The Officer Incharge of the Establishment Department, District Court, Bhilwara vide letter no. 320 dtd. 14.08.2025 issued letter to Assistant Commissioner of the CGST Division E & Division F and Additional Commissioner Commercial Taxes Circle B, Bhilwara with regard to the details of the GST Numbers of the firm Bhagchand Ashok Kumar Jain and also submit that whether the firm is in existence or not.
76. The Joint Commissioner, Commercial Taxes Circle C Government of Rajasthan, Bhilwara vide letter no. 127 dtd. 14.08.2025 and Assistant Commissioner, State Taxes Circle C, Bhilwara vide letter no. 18 dtd. 18.08.2025 and Assistant Commissioner, Central GST, Bhilwara vide letter

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no. 492 dtd. 18.08.2025 informed that the GST No. 08AFOPJ8414J1Z1 of the firm Bhagchand Ashok Kumar Jain is closed since 01.06.2021 and the registration number has been cancelled and the bills which has been sent are of the closed firm and the department has not received any GST on such bills and no Return was filed with them.

77. The Additional Sessions Judge (W.A. Cases) Bhilwara issued show cause notice vide letter no. 59 dtd. 14.08.2025 to delinquent employee to submit his reply with regard to the fact that an amount of Rs. 1,14,848/- has been obtained by delinquent employee in his bank account for the reimbursement of the alleged bills from the firm Bhagchand Ashok Kumar Jain. The reply was directed to file by 18.08.2025. Thus, opportunity of hearing was duly granted but it is pertinent to mention here that delinquent employee chose not to appear or to file any explanation before the above enquiry officer. However, the reply of delinquent employee came subsequently after the enquiry officer concluded her report and the same would be dealt hereinafter.
78. The Additional Sessions Judge (W.A. Cases) Bhilwara / enquiry officer also issued notice to the owner of the firm Bhagchand Ashok Kumar Jain vide letter no. 50 dtd. 07.08.2025 and to appear with the records before her on 11.08.2025 at 1.00 p.m.
79. One Sh. Harsh Jain appeared before the enquiry officer on 11.08.2025 & 12.08.2025 who is stated to be Manager (संचालक) of the firm Bhagchand Ashok Kumar Jain. Sh. Harsh Jain in his statement has denied that no bills were issued by the firm Bhagchand Ashok Kumar Jain nor any amount has been received by them and has admitted that the PAN Number and GST Number written on the alleged bill does not belongs to their firm.
80. The Additional Sessions Judge (W.A. Cases) Bhilwara / enquiry officer vide report no. 60 dtd. 18.08.2025 concluded as under :-

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“इस प्रकार फर्म भागचंद अशोक कुमार जैन के संचालक की ओर से दी गई साक्ष्य एवं संपूर्ण जांच कार्यवाही के आधार पर निष्कर्षतः यह पाया गया है कि बिना किसी फर्म के जारीशुदा बिलों का भुगतान एफवीसी बिलों के आधार पर कर्मचारी श्री देवेन्द्र कुमार जोशी द्वारा स्वयं के खाते में प्राप्त कर लिया गया, जिनमें वाउचर दिनांक 03.11.2023 नं. 6927 के जरिये 9736/- रुपये, वाउचर दिनांक 25.11.2023 नं. 7738 के जरिये 9382/- रुपये, वाउचर दिनांक 26.11.2023 नं. 7811 के जरिये 7494/- रुपये, वाउचर दिनांक 26.11.2023 नं. 7810 के जरिये 9411/- रुपये एवं बिल सं. 01 दिनांक 16.10.2023 के जरिये 9900/- रुपये व बिल सं. 02 दिनांक 24.10.2023 के जरिये 9775/- रुपये एवं अन्य बिना नंबरी वाउचर दिनांक 30.09.2024 के जरिये 9900/- रुपये, दिनांक 08.10.2023 के जरिये 9775/- रुपये, दिनांक 22.09.2024 के जरिये 9900/- रुपये, 22.09.2024 के जरिये 9900/- रुपये, दिनांक 08.10.2023 के जरिये 9775/- रुपये व दिनांक 30.09.2024 के जरिये 9900/- रुपये, इस प्रकार कुल 1,14,848/- रुपये की राशि अपने स्वयं के बैंक खाते में प्राप्त कर ली गई।”

81. On analyzing the three letters of the Assistant Commissioner of GST as indicated above along with the statement of Sh. Harsh Jain, Manager of the Firm Bhagchand Ashok Kumar Jain **would reveal that that amount of Rs. 1,14,848/- has been illegally withdrawn by delinquent employee by making as many as 12 forged bills as indicated in the aforesaid table of such a firm which stands closed with the effect from 01.06.2021 and even the GST Number has been cancelled.** This office fails to comprehend as to how such bills could have been made and produced by delinquent employee in the Year October, 2024 and also how he could subscribe '**paid by me**' on such bills when admittedly the firm Bhagchand Ashok Kumar Jain was closed with the effect from 01.06.2021. It appears that

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such forged bills have been prepared by delinquent employee by misusing the DSC Key of the concerned DDO. **The admitted fact remains that the beneficiary of the aforesaid 12 bills for an amount of Rs. 1,14,848/- was delinquent employee as in his bank account the reimbursement of the aforesaid 12 bills came.**

82. It is pertinent to mention here that after the conclusion of the aforesaid enquiry delinquent employee by his letter dtd. 20.08.2025 submitted his reply by registered post to the show cause notice no. 59 dtd. 14.08.2025. In his reply, **he has not denied that the amount of Rs. 1,14,848/- has not received by him of the alleged bills and also he could not have denied because admittedly the bank statement of delinquent employee along with the Inner Sheet of FVC Vouchers clearly reflects that he was the beneficiary of the total amount of Rs. 1,14,848/-.** Delinquent employee in his reply specifically vide para no. 2(1) has stated as "प्रतिपूर्ति हेतु जिन बिलों को मैंने प्रस्तुत किया था, वे उस समय "संबंधित वेंडर द्वारा विधिवत जारी किए गए थे" और कार्यालय उपयोग हेतु सामान की आपूर्ति के बाद ही संलग्न किए गए थे।" The clear admission in this para no. 2 (1) that **he has only produced such bills** would clearly indicate that he has prepared such forged bills because as per the documentary evidence of the GST Department as well as of the oral testimony of Sh. Harsh Jain, the firm Bhagchand Ashok Kumar Jain stands closed with the effect from 01.06.2021 and thus it is not understandable as to how delinquent employee could have prepared such bills in the Year October, 2024. Further, even if for the argument sake such alleged forged bills are taken to be correct then it is also not understandable as to why the payment have not been made directly into the bank account of the firm Bhagchand Ashok Kumar Jain and instead of this, the payment by way of reimbursement has been taken by delinquent employee in his bank account by subscribing on such forged bills as **"paid by me".**

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83. Further vide reply para no. 2 (2), (3), (4), (5) & (6) wherein delinquent employee stated as under :-

- "02 यदि अब वेंडर किसी कारणवश यह कह रहा है कि उसने ऐसे बिल जारी नहीं किए, तो यह मामला "वेंडर एवं विभाग के बीच प्रत्यक्ष विवाद" का है।
 03 वेंडर का बाद में मुकर जाना मेरी व्यक्तिगत जिम्मेदारी नहीं हो सकती।
 04 इस संबंध में लम्बे समय पश्चात विभाग द्वारा वेंडरों को बुलाकर एक-एक वाउचर की जांच कराना भी आश्चर्यजनक है।
 05 यह विभागीय प्रक्रिया से बाहर की कार्यवाही है।
 06 इससे ऐसा प्रतीत होता है कि विभाग द्वारा प्रार्थी विशेष पर दबाव बनाने या उसे फंसाने का प्रयास किया जा रहा है।"

84. It is most astonishing to know that delinquent employee chose not to appear before the concerned enquiry officer nor filed any reply within the time limit allowed but subsequently, denied as quoted above that if the vendor denies that the bills have not been issued by them then the issue is between vendor and department. This office fails to comprehend as to how the reply and the stand of the vendor was into the notice of delinquent employee. It only leads to irresistible conclusion that the firm Bhagchand Ashok Kumar Jain and delinquent employee were hand in glove and colluded together so as to defraud the exchequer as initially the firm was closed on 01.06.2021 and yet the bills were used in October, 2024 and the reimbursement was done in the bank account of delinquent employee which nexus clearly depicts the collusion of the firm and delinquent employee. Thus, clearly delinquent employee after the aforesaid ill designed has been surfaced out is dodging by making evasive reply.

85. Ergo, in view of the detail analysis, the holding of the regular departmental enquiry is not practicable in this issue for the reason stated hereinabove.

86. The High Power Committee constituted and re-constituted vide order no. 114 / Estt./ 2025 dtd. 05.04.2025, 115 / Estt. / 2025 dtd. 07.04.2025, order no. 120 / Estt./ 2025 dtd. 15.04.2025 and order no. 143/ Estt. / 2025 dtd. 03.05.2025

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submitted its 32 pages report vide letter no. 35 dtd. 14.08.2025. The report is exhaustive and has examined the financial activity of the Office of District Judge, Bhilwara from the Financial Year 2017-18 to Financial Year 2024-25. It is incumbent to state here that the said report is in sync and deals with the detail analysis of the two letters of the Treasury Office, Bhilwara no. 1827 dtd. 28.03.2025 and no. 1833 dtd. 03.04.2025.

87. This Office now propose to deal the detail findings returned in the said report of the High Power Committee hereinafter.
88. The High Power Committee found that for the Financial Year concerned as many as 11 officers as per **para 14** of the report were involved who were officer incharge of the Accounts Department, District Court, Bhilwara and further as per **para 15** as many as 13 employees were involved who were posted in the Accounts Department, District Court, Bhilwara for the concerned Financial Year.
89. On perusal of the report would reveal that from **para 21 to para 30** certain rules and regulations have been mentioned which deals as to how the Accounts Department of District Court, Bhilwara was required to function by keeping the necessary document on record.
90. **Further, vide para 31 and para 32**, the High Power Committee found that delinquent employee was responsible for preparing the bills of various items purchased and to keep and maintain such accounts including the stock register. The relevant order i.e. 04.08.2021 which has already been discussed in preceding paragraph was reiterated.
91. It was further found by the High Power Committee vide **para 34** and as per **Annex.01** of the report that for the Financial Year 2017-18 to Financial Year 2024-25, this office has incurred various expenditures under 16 Heads for a total amount of **Rs. 39,90,05,289/- i.e. Thirty Nine Crores Ninety Lacs Five Thousand Two Hundred & Eighty Nine Rupees**. The aforesaid determination of the

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expenditure has been taken from the Official Website of Government of Rajasthan 'Rajkosh'. Further, the said committee individually from the Financial Year 2017-18 to Financial Year 2024-25 i.e. for eight financial year has annexed **Annex. 2 to 9** indicating yearwise expenditure of the aforesaid financial year and also **indicates such expenses which were either doubtful or bogus. Annex. 10 which would be dealt in detail in succeeding paragraphs deals specifically with the irregularities and siphoning of the public money in a systematic manner by delinquent employee.**

92. As per the report of the committee and vide **Annex. 2** which deals **for the Financial Year 2017-18** the total expenditure done was **Rs. 3,04,24,165/-** wherein **Rs. 2,54,46,266/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs. 18,05,197/-.**
93. It is pertinent to mention here that for the Financial Year 2017-18, delinquent employee was not posted in the Accounts Department of District Court, Bhilwara hence **no major irregularity was found by the High Power Committee.**
94. As per the report of the committee and vide **Annex. 3** which deals **for the Financial Year 2018-19** the total expenditure done was **Rs. 3,60,84,786/-** wherein **Rs. 2,97,88,836/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs. 25,64,954/-.**
95. It is pertinent to mention here that delinquent employee was posted in the Accounts Department, District Court, Bhilwara with effect from 10.12.2018 as per **para 15** of the said report. No major irregularity were detected by the Committee for the said Financial Year.

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96. As per the report of the committee and vide **Annex. 4** which deals **for the Financial Year 2019-20** the total expenditure done was **Rs.3,19,85,363/-** wherein **Rs.2,67,76,975/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs. 16,94,692/-.**
97. It is pertinent to mention here that most of the items purchased in the Budget Head No.05 for office expenditure **were not entered into the stock registers and similar was the fact for the Printing and Stationery Expenses** as indicated in the said report. It is worthwhile to mention here that delinquent employee was responsible for the preparation of the bills as well as to keep the items purchase entered into the stock register. **Further, on perusal of Annex. 10 would reveal that for the Financial Year 2019-20 an amount of Rs. 5,000/- has been incurred by delinquent employee by subscribing "paid by me" on the bill and the amount has been credited into the bank account of delinquent employee. Neither the original bill is available on the record nor the physical item purchased is available on the record but the beneficiary remains delinquent employee. No evidence as to who has authorized the purchase of such items, which is not known is also not available on the record.**
98. The High Power Committee found that from the **Financial Year 2020-21 to Financial Year 2024-25** there was abnormal surge in the office expenditure head wherein delinquent employee was in full control of the Accounts Department of District Court, Bhilwara and thus systematically he designed a *modus-operandi* to siphon of the public money as discussed hereinafter.

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99. As per the report of the committee and vide **Annex.5** which deals **for the Financial Year 2020-21** the total expenditure done was **Rs.4,50,63,937/-** wherein **Rs.2,89,77,919/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs. 41,82,754/-.**
100. It is pertinent to mention here that the office expenditures for the previous years was Rs. 18,05,197/-, 25,64,954/- and 16,94,692/- but for the immediate current financial year, the office expenditure was rose to Rs. 41,82,754/-. **It is beyond comprehension as to what happen in the said financial year which could justify the rise of around 2.5 times in the expenditure from immediate past year.**
101. The relevant findings returned by the said committee is at internal page 14 which is reproduced as under :-
- "इस प्रकार उपरोक्त विवेचन से स्पष्ट है कि वित्तीय वर्ष 2020-21 में श्री देवेन्द्र जोशी द्वारा आहरित कुल राशि 6,57,065 /- है जिसका मद अनुसार विवरण इस प्रकार है कि :-

मद 05	कार्यालय व्यय से 6,49,881 /- रु,
मद 31	पुस्तकालय व्यय से 2,700 /- रु,
मद 38	लेखन सामग्री व्यय से 4,484 /- रु,

उक्त राशि को श्री जोशी ने अपने वेतन खाते में बिना किसी बिल वाउचर शामिल किये, दूषित आशयपूर्वक प्राप्त कर राजकोष को हानि पहुंचाई गई है और विधि द्वारा आरोपित कर्तव्यों का आशयपूर्वक उल्लंघन किया है।

102. As per the report of the High Power Committee, a huge sum of money i.e. **Rs. 6,57,065/-** has been found to be credited into the bank account of delinquent employee for which no bills and vouchers exists and the bills have been passed by subscribing "**paid by me**" on such bills. Aforesaid misappropriation of amount has been detected by the High Power Committee only by downloading 'Inner

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Sheet' from the Official Website of Government of Rajasthan 'Rajkosh'.

103. Further, it was also found by the High Power Committee and **as per Annex. 10 (1)** wherein there were six FVC Vouchers for which the 'Inner-Sheet' were downloaded and in the column of remarks it was indicated "Purchased for D.J. Sir" and such six bills were for **Rs. 1,37,824/-**.
104. Further, it was also found by the High Power Committee and **as per Annex. 10 (1)** wherein there were two FVC Vouchers for which the 'Inner-Sheet' were downloaded and in the column of remarks it was indicated "Bhagchand" and such two bills were for **Rs. 36,023/-**.
105. Further, it was also found by the High Power Committee and **as per Annex. 10 (1)** wherein there were five FVC Vouchers for which the 'Inner-Sheet' were downloaded and in the column of remarks it was indicated "Paper Rim" and such five bills were for **Rs. 87,904/-** which were found to be doubtful.
106. Further, it was also found by the High Power Committee and **as per Annex. 10 (1)** wherein there were three FVC Vouchers for which the 'Inner-Sheet' were downloaded and in the column of remarks it was indicated "Purchased" and such three bills were for **Rs. 1,55,420/-** which were found to be doubtful.
107. It was also found by the High Power Committee that in the Library Expenses i.e. Budget Head No.31 an amount of **Rs.9,892/-** were incurred for which the relevant stock entries were not found. Further, an amount of Rs. 2,700/- was found to be credited into the bank account of delinquent employee by subscribing "**paid by me**" on bill and such bill was not found in the record. Similarly, in the Printing & Stationery Expenses an amount of Rs. 4484/- was found to be credited into the bank account of delinquent employee by subscribing "**paid by me**" on bill and such bill was not found in the record.

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108. Thus, for the Financial Year 2020-21 the aforesaid amount of Rs. 6,57,065/- was found by the High Power Committee which were credited into the bank account of delinquent employee and since no physical bills / actual bills were available on record and the details were detected from the 'Inner Sheet' only and thus it can be concluded that delinquent employee has purposely misappropriated the amount of Rs. 6,57,065/- for his ulterior motive in the Financial Year 2020-21 and the same was detected now by the Committee.

109. As per the report of the committee and vide **Annex.6** which deals **for the Financial Year 2021-22** the total expenditure done was **Rs.4,79,58,924/-** wherein **Rs.3,04,20,193/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs.34,85,099/-.**

110. The relevant findings returned by the said committee is at internal page 17 which is reproduced as under :-

"इस प्रकार उपरोक्त विवेचन से स्पष्ट है कि वित्तीय वर्ष 2021-22 में श्री देवेन्द्र जोशी द्वारा आहरित कुल 22,24,540/- है जिसका मद अनुसार विवरण इस प्रकार है कि :-

मद 01	संवैतन व्यय से वेतन एरियर राशि 8,64,676/- रु.
मद 05	कार्यालय व्यय से 13,05,618/- रु.
मद 38	लेखन सामग्री व्यय से 4,370/- रु.
मद 39	मुद्रण सामग्री व्यय से 2,320/- रु. एवं
मद 62	कम्प्यूटराईजेशन से राशि 47,556/- रु.

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उपरोक्त राशि को श्री जोशी द्वारा अनाधिकृत रूप से भौतिक रूप से बिल वाउचर प्राप्त किये बिना ही अपने खाते में बिना किसी प्राधिकार के आशयपूर्वक प्राप्त कर राजकोष को क्षति कारित की है।”

111. As per the report of the High Power Committee, **a huge sum of money i.e. Rs. 22,24,540/- has been found to be credited into the bank account of delinquent employee** for which no bills and vouchers exists and the bills have been passed by subscribing **"paid by me"** on such bills. Aforesaid misappropriation of amount has been detected by the High Power Committee only by downloading 'Inner Sheet' from the Official Website of Government of Rajasthan 'Rajkosh'.
112. It is worthwhile to mention here that since delinquent employee has illegally withdrawn an amount of Rs. 7,04,046/- by making three bills for his own Arrears Bills three times for which the Spl. Judge (SC/ST) Court, Bhilwara has submitted her 11 pages detail report by letter no. 485 dtd. 22.07.2025 already referred hereinabove hence not being discussed.
113. Further, the High Power Committee also found that as per **Annex. 06 and Sub-annex. B** it was found that a sum of Rs. 1,60,630/- was illegally withdrawn by delinquent employee which is in violation of **Rule 26A of Rajasthan Service Rule, 1951** which provides that the entitlement of actual benefit will be payable from the date charges taken over on the promotion post by the serving employee.
114. The same *modus-operandi* was utilized by delinquent employee in the current Financial Year as done in the previous year and the details have been duly recorded by the High Power Committee from internal page 14 to

17 and the same are not quoted here for the sake of brevity and not to make the present order onerous.

115. As per the report of the committee and vide **Annex.7** which deals **for the Financial Year 2022-23** the total expenditure done was **Rs.6,18,28,653/-** wherein **Rs.3,92,87,007/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs.41,11,591/-.**

116. The relevant findings returned by the said committee is at internal page 22 which is reproduced as under :-

"इस प्रकार उपरोक्त विवेचन से विदित है कि वित्तीय वर्ष 2022-23 में श्री देवेन्द्र जोशी द्वारा आहरित कुल राशि में से राशि 10,58,530/- रुपये को निम्न अनुसार आहरित की है :-

मद 01	संवैतन व्यय से वेतन एरियर राशि 8,64,676/- रु. एवं एफवीसी के एवज में इस मद से गलत रूप से 30,000 रु. का आहरण
मद 05	कार्यालय व्यय से 08,08,221/- रु. एवं
मद 62	कम्प्यूटराईजेशन से राशि 13,038/- रु.

उक्त राशि को श्री जोशी द्वारा अनाधिकृत रूप से भौतिक रूप से बिल वाउचर प्राप्त किये बिना ही अपने खाते में बिना किसी प्राधिकार के आशयपूर्वक प्राप्त कर राजकोष को क्षति कारित की है।"

117. It is worthwhile to mention here that since delinquent employee has illegally withdrawn an amount of Rs. 2,07,273/- by making his own Arrears Bills for which the Spl. Judge (SC/ST) Court, Bhilwara has submitted her 11 pages detail report by letter no. 485 dtd. 22.07.2025 already referred hereinabove hence not being discussed.

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118. The Committee further found that delinquent employee has made bills as many as 25 times and such 25 entries have been downloaded from the 'Inner Sheet' of the FVC Bill from the official website of Government of Rajasthan 'Rajkosh'. Such entries are in **Annex. 10 (1)** from entry no. 287 to 311. It is pertinent to mention here that allegedly "DSC" has been purchased 25 times each costing Rs. 1,200/- and thus totaling to Rs.30,000/- for which **the beneficiary was delinquent employee. Neither the original bill were found in original or the copy nor the authorization from the competent authority was found in the records. The word "DSC" has been found in the remarks column in the said 'Inner Sheet' and it is not understandable as to why "DSC" key were purchased by delinquent employee thus, this single entry clearly demonstrate the criminal mindset of delinquent employee whereby he systematically has misappropriated the public fund. Further, the invoice number indicated was dtd. 08.06.2022 for the same amount of Rs. 1,200/-.**

119. Further, the High Power Committee further found that in the bank account of delinquent employee an amount of **Rs. 8,08,221/-** was found to be credited. **As per Annex. 7 Sub-annex.C,** the committee reconciled the bank statement entries of delinquent employee with 'Inner Sheet' downloaded from the official website of Government of Rajasthan 'Rajkosh' and found as many as 197 entries by which the aforesaid whopping amount of Rs. 8,08,221/- was systematically siphoned of. The remarks indicated in the 'Inner Sheet' were 'various bills', 'NA', 'Rim purchased', 'DSC' and 'Postage'. **The High Power**

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Committee gave a categorical findings at internal page 19 that for the one Financial Year the aforesaid purchase of various items for an amount of Rs. 8,08,221/- for one particular office (District Court, Bhilwara) is highly doubtful.

120. The details of the various items found by the Committee purchase by delinquent employee without any authority and without making the stock entries and further without having any original / physical bill on record are specifically being given at internal page 19 to 22 which on perusal would reveal the systematic *modus-operandi* of delinquent employee to siphon of the public money.
121. As per the report of the committee and vide **Annex.8** which deals **for the Financial Year 2023-24** the total expenditure done was **Rs.6,86,86,938/-** wherein **Rs.4,32,72,585/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs.22,90,159/-.**
122. The relevant findings returned by the said committee is at internal page 24 which is reproduced as under :-

"वित्तीय वर्ष 2023-24 में श्री देवेन्द्र जोशी द्वारा आहरित कुल राशि में से राशि 26,68,455/- रुपये को निम्न अनुसार आहरित की है :-

मद 01 संवेतन व्यय से 21,67,897/- रु.

मद 05 कार्यालय व्यय से 5,00,558/- रु.

उक्त राशि को श्री जोशी द्वारा अनाधिकृत रूप से भौतिक रूप से बिल वाउचर प्राप्त किये बिना ही अपने खाते में बिना किसी प्राधिकार के आशयपूर्वक प्राप्त कर राजकोष को क्षति कारित की है।"

123. Delinquent employee has illegally withdrawn Rs. 21,67,897/- from the Budget Head No.01 and for the

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aforesaid amount, Officer Incharge of Accounts Department of District Court, Bhilwara has submitted the factual report by his letter no. 347 dtd. 03.08.2025 which has already been discussed in *extent-so* in preceding paragraphs, and also an FIR No. 257/2025 dtd. 05.08.2025 at P.S.Kotwali, Bhilwara has been registered against delinquent employee and thus the findings of the High Power Committee are not discussed in this regard.

124. Further, as per the report of the High Power Committee an amount of Rs. 22,90,159/- has been incurred in which it was found that most of the items which have been purchased has not been entered into the relevant stock register.
125. It was also found by the High Power Committee that as per the **Annex. 8, Sub-annex.B** whereby 29 entries have been made for a total amount of Rs. 5,00,558/- for which delinquent employee was the beneficiary as his bank account was credited with the aforesaid 29 entries which has been reconciled with 'Inner Sheet' as well as the bank statement of delinquent employee. **The same *modus-operandi* as done in the past years was applied.**
126. **Thus, as per the report for the Financial Year 2023-24 an amount of Rs. 26,68,455/- was misappropriated by delinquent employee and in comparison to the past years it would reveal that the misappropriation of amount for the subsequent years are steadily increasing which clearly reflects the greed of delinquent employee. Had it not been that the two letters of Treasury Office, Bhilwara was received by this office, perhaps the greed of delinquent**

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employee would not have seen the light of the day.

127. As per the report of the committee and vide **Annex.9** which deals for the Financial Year 2024-25 the total expenditure done was **Rs.7,62,04,469/-** wherein **Rs.4,31,49,896/-** were incurred in the Salary Head from the Budget Head No.01. **Further, in the office expenditure which was incurred from Budget Head No.05, the amount of expenses incurred was Rs.42,57,892/-.**

128. The relevant findings returned by the said committee is at internal page 27 which is reproduced as under :-

"वित्तीय वर्ष 2024-25 में श्री देवेन्द्र जोशी द्वारा आहरित कुल राशि में से राशि 9,26,486/- रुपये को निम्न अनुसार आहरित की है :-

मद 05 कार्यालय व्यय से 8,89,512/- रु.

मद 41 संविदा व्यय से 35,170/- रु.

मद 62 कम्प्यूटराइजेशन व्यय से 1,804/- रु.

उक्त राशि को श्री जोशी द्वारा अनाधिकृत रूप से भौतिक रूप से बिल वाउचर प्राप्त किये बिना ही अपने खाते में बिना किसी प्राधिकार के आशयपूर्वक प्राप्त कर राजकोष को क्षति कारित की है।"

129. The High Power Committee was examining the Accounts of the District Court, Bhilwara from the Financial Year 2017-18 to Financial Year 2024-25 and the chart in the tabular form for the aforesaid financial year with regard to the office expenditure is given as under :-

S.No.	Financial Year	Office Expenditure
1	2017-18	18,05,197 /-
2	2018-19	25,64,954 /-
3	2019-20	16,94,692 /-
4	2020-21	41,82,752 /-
5	2021-22	34,85,009 /-

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6	2022-23	41,11,591 /-
7	2023-24	22,90,159 /-
8	2024-25	42,57,892 /-

130. It is pertinent to mention here that for the Financial Year 2024-25 the letter no. 1827 dtd. 28.03.2025 for an amount of Rs. 11,21,664/- whereby the beneficiary was delinquent employee and thus if the said letter was not brought to the knowledge of this office then the amount for the Financial Year 2024-25 would be **staggering amount of Rs. 53,79,556/- (42,57,892/- + 11,21,664/-)**. Thus on the bare perusal of the aforesaid table would indicate that due to ill deeds of delinquent employee office expenditure for the aforesaid Financial Year are continuously rising and the sole beneficiary was delinquent employee.

131. On analyzing the findings returned by the High Power Committee would reveal that in the bank account of delinquent employee an amount of Rs. 8,89,512/- was found to be credited with the same *modus-operandi* by making forged bill and also subscribing "paid by me" on such bills. **It is interesting to note that such physical bills / actual bills are not available on record and particularly on perusal of the payment approval order would reveal that all the bills have been made purposely below Rs. 3,000/- and also the same voucher has been utilized by merely changing the amount and since the bills have been purposely below Rs. 3,000/-, hence were not uploaded nor were kept in original by delinquent employee.**

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132. The High Power Committee further returned a finding that delinquent employee has booked an expenditure for amount of Rs.35,170/- from the Budget Head No.41

which is for the contractual service only and thus the payment ought to have been released in the bank account of such contractual employee only and not in the bank account of delinquent employee. The relevant para of the report is at internal page no. 26 vide sub-para 13.

133. The High Power Committee further returned a finding which clearly indicates that how delinquent employee has taken the complete system to a ride with regard to the bill raised by BSNL for an amount of Rs. 1804/- for the month of July, 2024.

134. In view of the detail analysis as above, it is not practicable to hold regular departmental enquiry with regard to the report of High Power Committee.

135. This office vide letter no. 4018 dtd. 25.08.2025 directed the Officer Incharge of Accounts Department, District Court, Bhilwara to submit the original aforesaid bill of BSNL including FVC Voucher. The Officer Incharge of the Accounts Department, District Court, Bhilwara in compliance with the direction submitted the original FVC Voucher along with the BSNL Bill which was received vide letter no. Accounts / 2025-26 / 386 dtd. 25.08.2025.

136. On perusal of the aforesaid document in original along with the analysis of the report of the High Power Committee vide internal page no. 27 and para no.14 along with **Entry No. 660 in the Annex. 10 (1)** would reveal the following facts :-

(i) BSNL raised an invoice no. NDCRJ2414693509 dtd. 03.07.2024 for an amount of Rs. 1804/- for the telephone no. 01482-227292.

(ii) The said bill was duly passed by the then Officer Incharge of the Accounts Department and the

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payment of Rs. 1804/- was paid directly in the bank account of the BSNL i.e. Union Bank of India A/c No. 105401601000302. **It is pertinent to mention here that the Inner-Sheet of the said bill bears the reference number as 52200181 dtd. 09.07.2024.**

- (iii) However, delinquent employee for the ulterior motive again generated FVC Bill [Inner-Sheet] on 19.07.2024 having Ref. No. 52293291 having same invoice number NDCRJ2414693509 dtd. 03.07.2024 for an amount of Rs. 1804/- of BSNL after subscribing "**paid by me**" and got the amount wrongly credited in his bank account on 25.07.2024 for the same amount of Rs.1804/-. However, the bill was not uploaded in the 'Inner Sheet' having Ref. No. 52293291 being below Rs. 3000/-. **It is pertinent to mention here that the original bill which was paid to BSNL was on 09.07.2024 and just after 10 days i.e. 19.07.2024 delinquent employee again made the forged bill wherein he was the beneficiary.**

- (iv) Thus, by doing so the loss to the exchequer has been clearly established as the same bill was paid to BSNL as well as to delinquent employee and thus twice the payment was released.

137. This office when faced with the aforesaid fact, immediately directed vide letter no. 4019 dtd. 25.08.2025 to the Officer Incharge of Accounts Department, District Court, Bhilwara to conduct preliminary enquiry in this regard.

138. The Officer incharge of the Accounts Department, District Court, Bhilwara submitted his report vide letter

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no. 46 dtd. 27.08.2025. On perusal of report would reveal that a show cause notice dtd. 25.08.2025 was issued by the Officer incharge of the Accounts Department, District Court, Bhilwara and despite service of notice the delinquent employee failed to submit his reply. The relevant portion of the report is quoted as under :-

“..... उक्त जांच से संबंधित सभी अहम दस्तावेजों का अवलोकन किया गया। दस्तावेजों के अवलोकन से प्रकट होता है कि टेलीफोन नम्बर 01482-227292 के माह जुलाई, 2024 का फाईबर बिल दिनांक 03.07.2024 इनवॉइस नंबर **NDCRJ2414693509** राशि 1804/- रुपये का भुगतान जरिये रेफरेन्स नम्बर 52200181 दिनांक 09.07.2024 को 1804/- रुपये **AOCASHBSNL BHILWARA** का **BSNL** विभाग को भुगतान किया एवं इसी राशि के बिल को पुनः रेफरेन्स नम्बर 52293291 दिनांक 19.07.2024 के बनाया जाकर श्री जोशी ने स्वयं के खाते में राशि प्राप्त की है। इस प्रकार दस्तावेजी साक्ष्य से ही यह प्रमाणित हो रहा है कि श्री जोशी ने जानबूझकर राजकोष को हानि पहुंचाते हुए सदोष लाभ प्राप्त करने के आशय से उक्त कृत्य है। यहां यह भी उल्लेखनीय है कि श्री देवेन्द्र जोशी के विरुद्ध वित्तिय अनियमितता एवं राजकीय राशि गबन करने के संबंध में आपराधिक प्रकरण भी दर्ज हो चुके हैं जिसमें अनुसंधान लंबित है।

अतः उपरोक्त विवेचन के आधार पर यह निष्कर्ष दिया जाता है कि श्री देवेन्द्र जोशी ने जानबूझकर राजकोष को हानि पहुंचाते हुए सदोष लाभ प्राप्त करने के आशय से **BSNL** को बिल की राशि अदा होने के बावजूद पुनः जानबूझकर इसी राशि का बिल बना कर भुगतान श्री देवेन्द्र जोशी ने स्वयं के खाते में प्राप्त किया है।”

139. Thus, considering the available documents on record and the report of the Officer Incharge of the Accounts Department, there is no iota of doubt that the delinquent employee was engaged into defrauding the State Exchequer continuously and it seems that every possible avenues from where the ill-gotten money could be taken by the delinquent employee was done by him by assuming that the delinquent employee

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would never be caught. Thus, in view of the admitted position with unambiguous documentary evidence, the holding of regular departmental enquiry is not practicable but rather would be futile.

140. The High Power Committee in its report dtd. 14.08.2025 vide internal page 31 para 49 has clearly given a finding that **because of delinquent employee a huge amount of Rs. 77,59,913/- has been caused loss to the State Exchequer solely due to misappropriation of funds by delinquent employee by making the simple *modus-operandi* whereby the forged / fabricated / duplicated / false bills below Rs. 3000/- are made purposely so as to not to upload online and on such bills 'paid by me' are subscribed and the beneficiary was delinquent employee as his bank account situated at S.B.I. Branch Indra Market, Bhilwara having bank account no. 51106224036 was regularly being credited and in this way delinquent employee by not only forging the signatures of the concerned Officer Incharge of Accounts Department and also misusing the 'DSC Key' was able to siphon off the aforesaid huge amount of Rs. 77,59,913/- in the span of almost seven years.**

141. The High Power Committee vide **Annex.10** has given the detail amount financial yearwise which has been illegally and without authority has been withdrawn by delinquent employee into his SBI Branch Bhilwara having bank account no. 51106224036. Further, the amount has been withdrawn by making false/ fabricated / duplicate / forge bills and has been booked under Budget Head No.05 i.e. Office Expenditure, further has booked expenditure and has withdrawn

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such false expenditure from Budget Head No.01 i.e. Salary Head and has falsely claimed Arrears Bills. For ready reference the **Annex.10** indicating yearwise breakup of the amount and the nature of the amount are quoted as under :-

"कार्मिक श्री देवेन्द्र कुमार जोशी द्वारा स्वयं के खाते में आहरित संदिग्ध राशि का विवरण:-

देवेन्द्र जोशी द्वारा अन्य न्यायालयों से पुनर्भुगतान के बनाये गये बिल जिनके वाउचर एवं बिल उपलब्ध नहीं है, की सूची निम्नानुसार है:-

- क. वित्तीय वर्ष 2019-20 में राशि 5,000 /-
- ख. वित्तीय वर्ष 2020-21 में राशि 15,656 /-
- ग. वित्तीय वर्ष 2021-22 में राशि 45,700 /-
- घ. वित्तीय वर्ष 2022-23 में राशि 2,127 /-

कुल राशि 68,483 /-

देवेन्द्र जोशी द्वारा जिला एवं सेशन न्यायालय से कार्यालय मद एवं अन्य मद के पुनर्भुगतान के बनाये गये बिल जिनके वाउचर एवं बिल उपलब्ध नहीं है, की सूची निम्नानुसार है:-

- क. वित्तीय वर्ष 2020-21 में राशि 6,57,065 /-
- ख. वित्तीय वर्ष 2021-22 में राशि 13,59,864 /-
- ग. वित्तीय वर्ष 2022-23 में राशि 8,21,257 /-
- घ. वित्तीय वर्ष 2023-24 में राशि 5,00,558 /-
- ङ. वित्तीय वर्ष 2024-25 में राशि 9,26,486 /-

कुल राशि 42,65,230 /-

देवेन्द्र जोशी द्वारा जिला एवं सेशन न्यायालय से वेतन मद (01) से पुनर्भुगतान के बनाये गये बिल जिनके वाउचर एवं बिल उपलब्ध नहीं है, की सूची निम्नानुसार है:-

- क. वित्तीय वर्ष 2022-23 में राशि 30,000 /-
- ख. वित्तीय वर्ष 2023-24 में राशि 21,67,897 /-

कुल राशि 21,97,897 /-

देवेन्द्र जोशी द्वारा बनाये गये बिल जिनके बारे में कोई जानकारी उपलब्ध नहीं है कि किस न्यायालय से बिल बनाया गया है एवं किस मद से बिल बनाया गया है, की सूची निम्नानुसार है:-

- क. वित्तीय वर्ष 2020-21 में राशि 11,354 /-
- ख. वित्तीय वर्ष 2022-23 में राशि 1,45,000 /-

कुल राशि 1,56,354 /-

देवेन्द्र जोशी द्वारा जिला एवं सेशन न्यायालय से वेतन मद (01) से बनाये गये बिल की सूची निम्नानुसार है:-

क. वित्तीय वर्ष 2021-22 में कुल राशि 7,04,046 /- जो कि वेतन, वेतन एरियर, लोक अदालत के बनाये गये बिल जिनके बिल एवं कार्यालय आदेश उपलब्ध नहीं है जिनका विवरण निम्नानुसार है

- (i) बिल नम्बर 287 राशि 2,38,455 /-
- (ii) बिल नम्बर 306 राशि 2,27,136 /-
- (iii) बिल नम्बर 339 राशि 2,38,455 /-

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ख. वित्तीय वर्ष 2021-22 में राशि 1,60,630/- जो कि वेतन एरियर के बिल बनाये गये जिनके पदोन्नति संबंधी कार्यालय आदेश उपलब्ध है परन्तु पदोन्नति की स्थिती में एरियर पदोन्नति दिनांक से देय नहीं होता है जबकि कार्यग्रहण दिनांक से देय होता है जिसका विवरण निम्नानुसार है

(i) बिल नम्बर 287 राशि 1,60,630/-

ग. वित्तीय वर्ष 2022-23 में राशि 2,07,273/- जो कि वेतन, वेतन एरियर, लोक अदालत के बनाये गये बिल जिनके बिल एवं कार्यालय आदेश उपलब्ध नहीं है जिनका विवरण निम्नानुसार है

(i) बिल नम्बर 38345112 राशि 1,99,782/-

(ii) बिल नम्बर 36004761 राशि 7,491/-

कुल राशि 10,71,949/-

- श्री देवेन्द्र कुमार जोशी द्वारा आहरित कुल संदिग्ध राशि में से जिला एवं सेशन न्यायालय, भीलवाड़ा से आहरित कुल संदिग्ध राशि (क्र.स. 2, 3 व 5 का योग) = 75,35,076/-
- श्री देवेन्द्र कुमार जोशी द्वारा अन्य न्यायालय से आहरित कुल राशि (क्र.स. 1) = 68,483/-
- श्री देवेन्द्र कुमार जोशी द्वारा आहरित राशि जिसके बारे में कोई जानकारी उपलब्ध नहीं कि राशि किस मद एवं किस न्यायालय से आहरित की गई (क्र.स. 4) = 1,56,354/-
- श्री देवेन्द्र कुमार जोशी द्वारा आहरित कुल संदिग्ध राशि (क्र.स. 1 से लगायत 5) जो अपने खाते में अवैध तरीके से आहरित की गई है = 77,59,913/-

142. It is relevant to mention here that for the Financial Year 2025-26, delinquent employee was not handling the Accounts Department of District Court, Bhilwara with effect from 01.04.2025. This office vide letter no. 4012 dtd. 25.08.2025 directed the Officer Incharge of the Accounts Department to submit the expenses incurred in the office expenditure Budget Head No.05 up to date. The Incharge of the Accounts Department consequently submitted the details vide letter no. 385 dtd. 25.08.2025. On perusal of the expenses incurred from 08.04.2025 to 19.08.2025 would reveal that an amount of Rs. 2,88,968/- only has been spent so far. Assuming that even three times of the aforesaid expenditure are incurred for the remaining Financial Year then also the office expenses

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would be limited to around Rs. 10,00,000/-. However, on perusal of the table indicated above would reveal that the office expenses were continuously rising when delinquent employee was having active participation in the Accounts Department.

143. As soon as the two letters of the Treasury Office, Bhilwara were received by this office and the various proceedings came to be initiated, delinquent employee did not report to duty with effect from 03.04.2025 and remained continuously absent. The FIR.No. 177/2025 was registered on 05.04.2025 at P.S.Kotwali, Bhilwara and delinquent employee was arrested on 06.05.2025. Delinquent employee was subsequently suspended on 12.05.2025 as he remained in custody for more than 48 hours. Post suspension his headquarter was assigned at the Court of J.M.Bijoliya (Bhilwara). However, he did not report to the said court and consequently the notice for willful absence was duly issued by the Presiding Officer of the said court and also the Officer Incharge of the Establishment, District Court, Bhilwara vide his report no. 20 dtd. 19.07.2025 after affording opportunity of hearing to delinquent employee concluded that delinquent employee is guilty of willful absence from duty.

144. As a result of the various proceedings as discussed in detail in the preceding paragraphs, following list of Preliminary enquiries were initiated and concluded against delinquent employee for the various misdeeds committed by him. Further, three FIRs were also registered against delinquent employee. The details of the various proceedings in the tabular form in chronological order is given as under :-

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DETAILS OF VARIOUS PROCEEDINGS

S. No.	Details	Preliminary Enquiry Officer/ Concerned Officer	Institution Date	Report Date
1	Officer Incharge of the Accounts Department of District Court, Bhilwara was directed to submit factual report with regard to two letters of the Treasury Office, Bhilwara	Sh. Ashish Bijamla, then ADJ No.1, Bhilwara	01.04.2025	04.04.2025
2	FIR NO. 117/2025 P.S. KOTWALI, BHILWARA	Sh. Nagendra Singh, CJM, Bhilwara	05.04.2025	Investigation pending
3	Constitution of High Power Committee to enquire about the financial irregularities in District Court, Accounts Section Bhilwara	1- Sh. Brijesh Panwar, Judge Family Court No.02, Bhilwara [Chairman] 2- Sh. Naveen Choudhary, Judge MACT No.01, Bhilwara [Member] 3- Sh. Vishesh Nagarwal, A.C.J.M. No.1, Bhilwara [Member] 4- Smt. Pinki Naharia, AAO, Family Court No.01, Bhilwara [Member Secretary]	05.04.2025	14.08.2025
4	Regarding drawing of salary, salary arrear and lok adalat amount multiple times (Total Amount of Rs. 9,11,319/-)	Smt. Shalini Maharshi, Special Judge, SC/ST (POA), Bhilwara	09-07-2025	22-07-2025
5	Regarding availability of permanent-temporary stock itmes and the entries of the same in the relevant stock register	1- Smt. Grishma Sharma ADJ No.1, Bhilwara [Chairperson] 2- Sh. Rohit Beniwal, J.M. (East) Bhilwara [Member] 3- Bharat Singh,	09-07-2025	30-07-2025


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		Store Keeper [Member Secretary]		
6	Regarding absence from duty of Sh. Devendra Kumar Joshi from 03-04-2025 to 15-06-2025	Shri Mohit Sharma, ADJ No.3, Bhilwara [Officer Incharge of Establishment]	15-07-2025	19-07-2025
7	Regarding wrongful loss by way of excess amount of salary credited in the bank account of Shri Hanuman Sutrakar, LDC Gd.1, J.M. Mandalgarh by Sh. Devendra Kumar Joshi	Shri Ashok Sen, ADJ No.2, Bhilwara [Officer Incharge of Accounts Section, District Court, Bhilwara]	15-07-2025	19-07-2025
8	Regarding non-payment of TA Bill of Smt. Anita Tailor, ADJ Gangapur despite proper sanction by then District Judge, Bhilwara	Shri Ashok Sen, ADJ No.2, Bhilwara [Officer Incharge of Accounts Section, District Court, Bhilwara]	15-07-2025	19-07-2025
9	Regarding original bills and other official documents being found at the residence of Shri Devendra Kumar Joshi without any authority	Shri Jagdish Prasad Sharma, Special Judge, NDPS, Bhilwara	17-07-2025	25-07-2025
10	FIR NO. 246/2025 P.S. KOTWALI, BHILWARA	Officer Incharge of Accounts Department, District Court, Bhilwara	25.07.2025	Investigation pending
11	Regarding drawing of Rs. 21,97,897/- from salary head illegally in his own account by Shri Devendra Kumar Joshi in the financial year 2022-23 and 2023-24	Shri Ashok Sen, ADJ No.2, Bhilwara [Officer Incharge of Accounts Section, District Court, Bhilwara]	29-07-2025	02-08-2025
12	Regarding penalties of Rs. 2,77,584/- due to delay payment of Electricity bill due to negligent act of Sh. Devendra Kumar Joshi	Shri Ashok Sen, ADJ No.2, Bhilwara [Officer Incharge of Accounts Section, District Court, Bhilwara]	28-07-2025	29-07-2025
13	FIR, NO. 257/2025 P.S. KOTWALI, BHILWARA	Officer Incharge of Accounts	05.08.2025	Investigation pending

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		Department, District Court, Bhilwara		
14	Regarding bogus payment to the closed firm 'Bhagchand Ashok Kumar Jain' for the purchase of 'rims' and thereby causing loss of Rs. 1,14,848/- to the State Exchequer	Smt. Sushma Sharma, Additional Sessions Judge (WA), Bhilwara	06-08-2025	18-08-2025
15	Regarding the amount of Rs. 1804/- by making forged bill of BSNL for the month of July, 2024	Shri Ashok Sen, ADJ No.2, Bhilwara) [Officer Incharge of Accounts Section, District Court, Bhilwara]	25.08.2025	27.08.2025

145. **It is not in dispute that in the bank account of the delinquent employee the amount of Rs. 77,59,913/- was found credited for which there was no explanation.** The High Power Committee has examined as many as 740 doubtful bank entries which specifically pertains wherein the amount was found credited into the bank account of delinquent employee sent by Treasury Office, Bhilwara. These 740 doubtful bank entries does not include such entries which were legally permissible to the delinquent employee. The period involved for the such 740 doubtful entries ranges from Financial Year 2017-18 to 2024-25. Thus, the span of period is huge. It would be highly impracticable to hold regular departmental enquiry for such 740 doubtful entries even if such entries are clubbed because such 740 doubtful entries relates to different time, different firms and different persons who may not exists now. Further, considering the nature of the post of the delinquent employee, it is not possible that he has actually invested the amount of purchase before hand and subsequently cleared the amount after receiving such amount from the Treasury Office, Bhilwara. Further, essentially "**paid by me**" is a situation whereby already the amount of payment has been paid to such third party

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by delinquent employee and subsequently he is claiming the reimbursement of such amount. Given the salary structure and the known source of income of delinquent employee, it is beyond comprehension that such huge amounts delinquent employee was in a position to invest at the first instance and then to seek reimbursement. Thus, the entire conduct of claiming reimbursement are sham transactions and the only logical conclusion is to seek unjust enrichment. Thus, considering the huge involvement of various parties and persons including the various Government Department i.e. Treasury Office, Bhilwara, BSNL, Bhilwara, AVVNL, Bhilwara, Office of Commandant Home-Guard, Central Government Offices such as GST etc., it is not practical to hold regular departmental enquiry **when the clinching evidence by way of unexplained huge deposit being found in the bank account of the delinquent employee is established by mere perusal of the bank statements of the delinquent employee.** Further, the bogus bills / fabricated bills / duplicate bills / forged bills / false bills which were generated and **the amount has been clearly being reflected into the bank account of the delinquent employee also through various 'Inner Sheets' which are available on record as downloaded from the official website of Government of Rajasthan 'Rajkosh'.** It is pertinent to mention here that even in the 'Inner Sheet' the fact that in the column of "employee name / third party name" as a payee the name of delinquent employee is clearly mentioned which establishes beyond doubt that the beneficiary was the delinquent employee only. Thus, in view of the above regular departmental enquiry would not be practicable.

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146.

It is often said that judicial service is not like any other Government Service and the Judicial Officers are required to have impeccable integrity, conduct and character, both in personal life and official duties. This is even true for the

staff of District Judiciary as the staff is the backbone of the District Judiciary. The standard expected of a person who is serving in the establishment of the judiciary is quite different and distinct from other services and any deliberate attempt in shaking the confidence of the litigants and the members of the Bar and also Judges of the District Judiciary would always be looked upon as suspicious. **In the present case, the delinquent employee has taken the entire system in the District Judiciary to a toss to satiate his greed by making various false entries as discussed in detail in preceding paragraphs. Thus, in the given facts and circumstances, it is not practicable to hold regular Departmental Enquiry.**

147. The other reasons to pass the present order after invocation of **Rule 19(ii) of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958** against the delinquent employee are admitted facts that such bogus bills / fabricated bills / duplicate bills / forged bills / false bills for which admittedly the beneficiary **was the delinquent employee as his bank account was being regularly credited for the whopping amount of Rs. 77,59,913/- and apart from the bank statements the documentary evidence by way of 'Inner Sheet' of such doubtful bills are available indicating the beneficiary as delinquent employee.** In case the regular Departmental Enquiries are directed to be conducted then such bogus bills / fabricated bills / duplicate bills / forged bills / false bills are also required in evidence but such doubtful bills are not available in physical / actual form. It is pertinent to mention here that the delinquent employee was required to keep such bills and since he designed the entire gamut of activities in such a fashion that even if the misdeeds of the delinquent employee are surfaced out subsequently then in absence of original such bills he would go scot free. Knowing fully well the system of Accounts as discussed briefly in preceding

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paragraphs, the delinquent employee used the same for his benefit and started initially with the forging of such bills in small scale in initial years and subsequently the amount increased to astronomical heights. For ready reference the amount siphoned off in various financial years are as under :-

(i)	Financial Year 2019-20	-	Rs. 5,000/-
(ii)	Financial Year 2020-21	-	Rs. 6,84,075/-
(iii)	Financial Year 2021-22	-	Rs. 22,70,240/-
(iv)	Financial Year 2022-23	-	Rs. 12,05,657/-
(v)	Financial Year 2023-24	-	Rs. 26,68,455/-
(vi)	Financial Year 2024-25	-	Rs. 9,26,486/-

Total	Rs. 77,59,913/-
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The details of each financial year have been discussed exhaustively by High Power Committee vide report dtd. 14.08.2025 and also has discussed the various 'Inner Sheets' involved into it. Thus, in the light of aforesaid, it is not practical to hold regular departmental enquiry **as not only multiplicity of proceedings would be initiated but also would involve the services of various Judicial Officers including the judicial staff posted at Bhilwara Judgeship.** Already 12 preliminary enquires were initiated which has consumed the judicial time of such judicial officers. It is also worthwhile to mention here that for the relevant period the Officer Incharge of the Accounts Department of District Court, Bhilwara were different Judicial Officers who are now posted at some other place except Bhilwara and the details of such officers have been clearly mentioned at internal page 4 para 14 of the High Power Committee report dtd 14.08.2025. Thus, the issue that whether regular departmental enquiry in the given facts and circumstances should be conducted or the

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provisions of Rule 19(ii) of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 should be applied, being Disciplinary Authority, I am fully satisfied for the invocation of the said rule in the given facts and circumstances of the matter.

148. It is also apt to mention here that the computer data of Accounts Department, District Court, Bhilwara has been completely deleted as clearly mentioned in the letter dtd. 05.04.2025 of Sh. Kamlesh Ameta, System Officer, District Court, Bhilwara. By the said letter it was specifically stated as under :-

“ उपरोक्त विषयान्तर्गत एवं संदर्भित पत्र के क्रम में सादर निवेदन है कि श्री देवेन्द्र कुमार जोशी, नाजिर लेखा के कम्प्यूटर का परीक्षण करने एवं डेटा रिट्राईव करने पर अधिकांश डेटा सिस्टम फाईल से संबंधित पाया गया एवं अधिकांश पीडीएफ एवं ईमेज फाईल्स करप्ट होनी पायी गयी। साथ ही उक्त कम्प्यूटर में कुछ एफवीसी बिल रिपोर्ट्स, जीए 55 रिपोर्ट्स, पे-स्लीप्स, फर्म पेमेन्ट रिपोर्ट्स, डीडीओ रिपोर्ट्स संबंधित पीडीएफ फाईल्स एवं सामान्य कार्यकलाप संबंधित फाईल्स पायी गयी। इसके अतिरिक्त जांच से संबंधित बिल्स जो ट्रेजरी को भिजवाए गए थे वो ना ही उक्त कम्प्यूटर से प्राप्त हुए और ना ही रिट्राईव्ड डेटा में मिले हैं।”

Thus, as soon as the delinquent employee sensing the various proceedings could be initiated against him ran away from duty with effect from 03.04.2025 and **the System Officer of District Court, Bhilwara subsequently found that nothing is available in the computer in Accounts Department in his aforesaid report.** Thus, in view of the above, it is not practicable and reasonable to hold regular departmental enquiry.

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149. This office is conscious of the fact that the provisions of Rule 19(ii) of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 read with Article 311(2)(b) is being invoked as **a situation has been existed whereby the holding of the regular enquiry is not reasonably**

practicable by taking reasonable view of the prevailing situation and the *modus-operandi* of the delinquent employee. The Hon'ble Apex Court in the celebrated case of **Tulsiram Patel, Civil Appeal No. 6814 / 1983** has held that the circumstances leading to such conclusion may exist either before the enquiry commenced or may develop in the course of the enquiry. In the present case, since as many as twelve preliminary enquiries were initiated on the recommendation of the Chairman of the High Power Committee as such committee were examining in detail the various financial irregularities committed by the delinquent employee. Since after the completion of the report dtd. 14.08.2025 of the High Power Committee which deals in detail the various 740 bogus entries to the extent committed by the delinquent employee, thus in such a situation I am satisfied, that it is not reasonable and practicable to hold such enquiries.

150. Recently, **the Hon'ble Rajasthan High Court in S.B.Criminal Revision Petition No. 718/2011 decided on 17.06.2025 Laxman Mandal Vs. State of Rajasthan** has held as under :-

"3.1 A public servant is duty bound to maintain accurate and complete records of every single item, whether large or small, in a register or any other official record maintained in the office. Misappropriation or defalcation of public funds or property by a public servant is a grave matter and cannot be condoned."

151. Further, in the facts and circumstances of the present matter as discussed in detail in preceding paragraphs holding of the enquiry as contemplated under Rule 16 of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 is not practical in view of the fact that it is not in dispute that amount of Rs. 77,59,913/- has been received by the delinquent employee in his bank account by forging the various bills as discussed above and further

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on perusal of **Annex. 1-d, 2-c, 3-c, 4-d, 5-d, 6-d and 7-d** of the report no. 42 dtd. 30.07.2025 of the Committee constituted under the Chairmanship of Addl. District Judge No.01, Bhilwara along with Civil Judge, Bhilwara would reveal that the total amount of purchases made by the delinquent employee for the Financial Year 2018-19 to 2024-25 was to the tune of Rs. 90,28,821/- for which there are no record available which would indicate as to what items were purchased and why was the need to purchase such items and who has authorized to purchase of such items. It is also settle preposition of law that in departmental enquiry proof beyond reasonable doubt as required in criminal trials are not required but nevertheless in the present case even the basic documents as indicated in detail in preceding paragraphs are conspicuously missing / are not on record for which the delinquent employee is responsible. Had he not been responsible, there is no explanations coming on record as to why the aforesaid huge amount was found credited in the bank account of the delinquent employee and ergo, in the light of aforesaid it is not practicable to hold regular departmental enquiry. **Even otherwise, the fact that the amount of Rs. 77,59,913/- was found to be credited into the bank account of the delinquent employee is itself more than sufficient to indicate that the delinquent employee was involved into the nefarious activities of embezzlement of the State Exchequer to the hilt for which the punishment of "dismissal" is required to be awarded instead of waiting for the conclusion of the regular departmental enquiry. Further, same is the fact for the whopping purchase of various items worth Rs. 90,28,821/- for which also detail findings have been returned in the preceding paragraphs. Moreover, in the purchase of such various items from various firms, no details of such firms are available except their names in the 'Inner Sheet'. Since the original bills of such firms are not on record and has**

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been purposely / intentionally not kept in the record by the delinquent employee for the ulterior motives and thus holding regular departmental enquiry in the given facts and circumstances is not at all practicable.

152. Thus, considering in detail the various findings as returned in the various reports which have been dealt in extensively in preceding paragraphs, it is established beyond iota of doubt that the delinquent employee orchestrated a sinful scheme to siphon off the funds of the State Exchequer and the said crime is diabolical and beyond comprehension and ergo nothing less than the punishment of dismissal is required to be awarded by taking recourse of the rarest of rare procedure as contemplated in **Article 311 (2) read with proviso (b) of The Constitution of India** as unimpeachable integrity is the *sine-qua-non* of the judicial staff being the integral part of justice delivery system and since as indicated in detail in preceding paragraphs, the delinquent employee has committed arsenal of financial bogus entries to satiate his greed and has created a financial tohubohu and thus I, being the Disciplinary Authority is fully satisfied for the invocation of **Rule 19(ii) of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 read with Article 311(2) proviso (b) of The Constitution of India** against the delinquent employee. Consequently, the following order in this regard is passed :-

Whereas Shri Devendra Kumar Joshi S/o Kishori Lal Joshi, R/o Bhilwara while functioning as Assistant Nazir/Clerk Grade-I in Accounts Department, District Court, Bhilwara has committed grave act of misconduct by embezzlement and misappropriation of funds of Rs. 77,59,913/- whereby the amount of Rs. 77,59,913/- was found fictitiously credited in the bank account no. 51106224036 situated at S.B.I. Branch Indra Market, Bhilwara of Sh. Devendra

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Kumar Joshi on account of corruption and embezzlement thereby causing loss to State Exchequer and further without any authority and without keeping the actual / physical bill has purchased various items for Rs. 90,28,821/- and further various bogus entries / transactions done by Sh. Devendra Kumar Joshi as indicated in the preceding paragraphs.

AND WHEREAS, I being the DISCIPLINARY AUTHORITY have carefully examined the situation along with the complete record and the various reports and I am satisfied for the reasons recorded hereinabove that it is not reasonably practicable to hold a regular departmental enquiry in the present facts and circumstances of the matter.

THEREFORE, in exercise of the powers conferred by Rule 19(ii) of The Rajasthan Civil Services (Classification, Control & Appeal) Rules, 1958 read with the Article 311(2) proviso (b) of The Constitution of India, I hereby order that Sh. Devendra Kumar Joshi, at present suspended, is DISMISSED from service with immediate effect.

This order is being passed after recording in writing as indicated above, the reasons for dispensing with the enquiry as mandated by law.

Date : 28.08.2025

Abhay Jain 28/8/2025
[Abhay Jain]
(Disciplinary Authority)
District Judge, Bhilwara
Additional & Session Judge
Bhilwara (Raj.)