



FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

COMMITTEE

ON

**PUBLIC UNDERTAKINGS
(2016-2019)**

FIFTY EIGHTH REPORT

(Presented on 24th January, 2018)

**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2018

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

COMMITTEE

ON

**PUBLIC UNDERTAKINGS
(2016-2019)**

FIFTY EIGHTH REPORT

On

**The Action Taken by Government on the Recommendations
contained in the Seventy First Report of the Committee on
Public Undertakings(2004-2006) relating to Steel
Complex Limited based on the Report of the
Comptroller and Auditor General of India
for the year ended 31 March
2000 (Commercial)**

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COMMITTEE ON PUBLIC UNDERTAKINGS (2016-2019)

COMPOSITION

Chairman:

Shri C. Divakaran

Members:

Shri T. A. Ahammed Kabeer

Shri K. B. Ganesh Kumar

Shri C. Krishnan

Shri S. Rajendran

Shri Thiruvanchoor Radhakrishnan

Shri P. T. A. Rahim

Shri Raju Abraham

Shri Sunny Joseph

Shri C. F. Thomas

Shri P. Unni

Legislature Secretariat:

Shri V. K. Babu Prakash, Secretary

Shri Mathewkutty. G, Joint Secretary

Shri P. B. Suresh Kumar, Deputy Secretary

Smt. Deepa.V, Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Undertakings having been authorised by the Committee to present the Report on their behalf, present this Fifty Eighth Report on the Action Taken by Government on the recommendations contained in Seventy First Report of the Committee on Public Undertakings (2004-2006) relating to Steel Complex Limited under Industries Department based on the Report of the Comptroller and Auditor General of India for the year ended 31 March 2000 (Commercial).

The Statement of Action Taken by the Government included in this report was considered by the Committee constituted for the year 2016-2019 in its meeting held on 17-7-2017.

This report was considered and approved by the Committee at its meeting held on 17-1-2018.

The Committee place on record its appreciation for the assistance rendered to them by the Accountant General (Audit) Kerala during the examination of the Action Taken Statement included in this Report.

Thiruvananthapuram,
17th January, 2018.

C. DIVAKARAN,
Chairman,
Committee on Public Undertakings.

REPORT

This report deals with the action taken by Government on the recommendation contained in the Seventy First report of the Committee on Public Undertakings (2004-2006) relating to Steel Complex Limited based on the Report of the Comptroller and Auditor General of India for the year ended 31 March 2000 (Commercial).

The Seventy First Report of the Committee on Public Undertakings (2004-06) was presented to the House on 22nd July 2004. The Report contained one recommendation in Para number 2 and Action Taken Statement to the above para was received on 27-6-2017. The Committee (2016-19) considered the Action Taken Statement furnished by the Government at its meeting held on 17-7-2017 and accepted the same with remarks.

**REPLY FURNISHED BY THE GOVERNMENT ON THE
RECOMMENDATIONS OF THE COMMITTEE
WHICH HAS BEEN ACCEPTED BY THE COMMITTEE WITH REMARKS**

Sl. No.	Para No.	Department concerned	Conclusions/ Recommendations	Action Taken by the Government
(1)	(2)	(3)	(4)	(5)
	2	Industries	The Committee desires to be informed of the present position of the enquiry by the Crime Branch Criminal Investigation Department.	"The Judicial First Class Magistrate V, pronounced the order in CC35/06 (Kozhikode CBCID Cr. 297/CR/01) on 30-11-2015. As per the order Accused 1 to 4 and 6 are not found guilty of the offence punishable u/s 120-B, 420 r/w 34 of IPC and they are acquitted for those offences u/s 120-B, 420 r/w 34 of IPC and they are acquitted for those offences u/s 248(1) Cr.PC (Copy of judgement attached). The Assistant Public Prosecutor, JFCM V, advised CBCID that there is no scope for appeal in the above matter. (copy enclosed)

Remarks :- The Committee expressed its displeasure on the advice of government pleader that there is no scope for appeal in the case.

Thiruvananthapuram,
17th January, 2018.

C. DIVAKARAN,
Chairman,
Committee on Public Undertakings.

Annexure

From

T.V ASHRAF,
Assistant Public Prosecutor, Gr-1
JFCM-V, Kozhikode

Kozhikode

To,

The Deputy Superintendent of Police
CBCID, Kozhikode,

Sub: scope of appeal in CC35/06 (CBCID crime 297/Cit/01)

Ref. your letter nil requesting for opinion for appeal scope.

Sir.

The above case was originated from the Beypore crime 58/01 and later investigated by CBCID. On completion of the investigation the case was charge sheeted U/s 120B and 420 r/w 34 of Indian Penal Code.

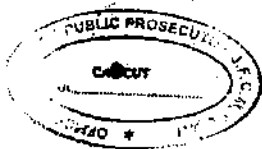
I have perused the judgment copy for appeal scope. Prosecution had examined PW 1 to 19 and Exhibit P1 to P73 were marked in the above case. On the side of defence exhibit D1 was marked.

The prosecution case in brief is that the accused No 1 to 4 were officials who were in charge of the administration of the steel complex Ltd. The accused No 2 was the finance manager and he was in the absolute charge of the purchase and sales department of SCL. Second accused was the Commercial manager who was in charge of administrative control over the said departments. Third and 4th accused were the Deputy Manager and Assistant manager respectively. Accused Nos 5 to 7 were the managing partners and directors of West India Steel Co. Janatha steel company, West Coast Iron and Steels. Among the accused No 5 and 7 were no more and did not face the trial.

The evidence of the PW 1 to 4 shows that there was a sales committee headed by the Managing Director of the Steel Complex and the policy for the sale was decided by the said committee. The Honble Magistrate found that there was no evidence to show that Accused

Nos 1 to 4 are personally liable for the sale of billets. The court also found that there was no evidence for attracting criminal conspiracy for convicting the accused U/s 120 B of IPC.

On going through the case records, depositions and the judgment in the above matter in my opinion the Honble magistrate is right enough in acquitting the accused. Hence there is no scope for appeal in the above matter.



T V ASHRAF

Assistant public prosecutor, JFCM-V, KKD

Handwritten signature of T V Ashraf
A. J. ASHRAF
Asst. Secy.
Industrial Department
Dist. Secretariat, ...

From

T.V ASHRAF,
Assistant Public Prosecutor, Gr-1
JFCM-V, Kozhikode

Kozhikode

To,

The Deputy Superintendent of Police
CBCID, Kozhikode,

Sub: scope of appeal in CCSS/06 (CBCID crime 297/CR/01)
Ref: your letter nil requesting for opinion for appeal scope.
Sir.

The above case was originated from the Beypore crime 68/01 and later investigated by CBCID. On completion of the investigation the case was charge sheeted U/s 120B and 420 r/w 34 of Indian Penal Code.

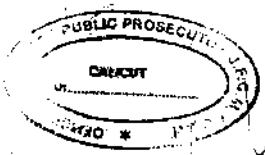
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The evidence of the PW 1 to 4 shows that there was a sales committee headed by the Managing Director of the Steel Complex and the policy for the sale was decided by the said committee. The Honble Magistrate found that there was no evidence to show that Accused

Nos 1 to 4 are personally liable for the sale of billets. The court also found that there was no evidence for attracting criminal conspiracy for convicting the accused U/s 120 B of IPC.

On going through the case records, depositions and the Judgment in the above matter in my opinion the Honble magistrate is right enough in acquitting the accused. Hence there is no scope for appeal in the above matter.



T V ASHRAF

Assistant public prosecutor, JFCM-V, KKD

A. VENKATESH RAO
Joint Secretary
Industrial Department
Govt. Secretariat, Bangalore

IN THE COURT OF THE JUDICIAL FIRST CLASS MAGISTRATE-V, KQZHICODE

Present:- Smt. S. Lisha, B.A.L., LL. B,
Judicial First Class Magistrate-V, Kozhikode.

Dated this the 30th day of November, 2015

C.C. 35/06

- Complainant : State – Rep. by Deputy Superintendent of Police, CBCID, Kozhikode CBCID Cr. 297/CR/01 (Beypore Police Station Crime No. 68/01), (By Sri. T.V. Ashraf, APP, Grade-I)
- Accused : 1) K.G. Subrahmanya Iyer, S/o Gangadhara Iyer, Age. 84/15, M. 7/66, Kalleppally, Housing Board Colony, Palakkad District.
- 2) M.R. Rajagopalan Nair, S/o Late M.R.V Pillai, B-II Floor, Sindoor Tower 160(Old 195), Lus Church Road, Chennai - 4.
- 3) M.A. Hashim, S/o Late E.K. Moldu, Age. 71/15, No. 16 Line, Wood Arenes Mahalingapuram, Chennai - 600 034.
- 4) V.C. Unnikrishna Menon, S/o Late Vasudeva Menon, Age. 76/15, Soubhagya, Beypore Amsom, Desom, Kozhikode.
- 5) Seidu Fazaal Jifry, S/o Seidalavi Jifry, Managing Director, West India Seal Company Ltd., Cheruvannoor.
- (No more)
- 6) K.E. Moldu, S/o P.K. Ahammed, Age. 56/15, Hill Top Banglavu, Puthiyara.

- 7) P.V. Mukundan Nair, S/o Late Krishnan Nair,
Greens Kanathoor Kavu,
Thottada, Kannur, Managing Partner, WICS.
(No more)

(Adv. Sri. M. Asokan for A1 to A4 & A6)

Offence : U/s 120-B and 420 r/w 34 IPC
Plea : Not Guilty
Finding : Not Guilty
Sentence or order : Accused Nos.1 to 4 and 6 are acquitted u/s 248(1)
of Cr. P.C.

J U D G M E N T

This is a case charge sheeted by Deputy Superintendent of Police, CBCID, Kozhikode in CBCID Crime No. 297/CR/01 (Beypore Police Station Crime No. 68/2001) against the accused(7 in number) alleging offences punishable under Sections 120-B and 420 r/w 34 IPC.

2. Prosecution case, in brief, are as follows: The first accused was the Finance Manager of Steel Complex Ltd.(hereinafter referred as SCL), a public sector undertaking and he was in absolute charge of Sales Department and Purchase Department. The second accused is the Commercial Manager, who is having administrative control over the said departments, and the third accused was the Deputy Manger(Sales) and fourth accused was the Assistant Manager(Sales). SCL is the manufacturer of Billets. Accused Nos. 5 to 7 are

Managing Partners and Directors of West India Steel Company(WISCO Feroke) Janatha Steel Company Mills Ltd(JSML), Kallai, West Coast Iron and Steels (WCIS), Thottada, Kannur, the purchasers of the Billets from SCL. All the accused conspired together for making unlawful gain, and by misinterpreting the reference concerning the purchase tax exemption mentioned in the Govt. Notification dated 31.3.1990 with Number SRO 495/90 purchased billets from SCL securing sales tax exemption. Accordingly, WISCO made a profit of Rs. 4,82,630/- by purchasing billets from SCL for the period from 12.9.1990 to 29.01.1993. JSML made a profit of Rs. 8,97,354/- during the period from 22.8.1990 to 4.11.1992 WCIS gained a profit of Rs. 2,25,455/- during the period from 26.7.1990, to 23.01.1993. The accused thereby caused a loss of Rs. 16,05,439/0 to the Government and an additional loss of Rs. 30,000/- by way of penalty for sales tax due. The accused thereby committed the aforesaid offences.

2. At the time of filing the final report Accused Nos. 5 and 7 were no more. On appearance of Accused Nos. 1 to 4 and 6 copies of relevant prosecution records were furnished to them. On hearing both sides, charged framed by my Predecessor up 420 and 120-B r/w 34 of IPC, read over and explained to them, to which, they pleaded not guilty.

3. On the side of prosecution PWs 1 to 21 were examined and Exts. P1 to P73 were marked. After closing prosecution evidence, Accused Nos. 1 to 4 and 6

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were questioned u/s 313(1)(b) of Cr. P.C. They denied all the incriminating circumstances which appeared in evidence. Thereafter, they were called upon to enter their defence evidence. No oral evidence was adduced on the side of the accused. But, Ext. D1 was marked.

4. Heard both sides.

5. The points that would arise for consideration are:-

1. Whether the accused in furtherance of their common intention cheated and thereby dishonestly induced SCL to deliver Billets exempting sales tax causing a loss of Rs. 16,35,439/- to the Government?
2. Whether the accused being parties to a criminal conspiracy agreed to cheat SCL?
3. Sentence or order?

6. Point No. 1 & 2:- Since both these points are inter-related, for the sake of convenience, considered together. The case of the prosecution is that SCL is a public undertaking and Accused Nos. 1 to 4 were the Officers in charge of the administration and management of sales department and purchase department of SCL. There was a Government Notification with No. SRO 405/90 dated 31.3.1990 with reference to the sales tax exemption. The accused conspired together with intent to cheat the SCL, misinterpreted said notification and sold billets, the products of SCL to Accused Nos. 5 to 7 exempting sales tax and thereby caused a loss of Rs. 16,30,439/- to the Government.

7. Before analysing the evidence, I find it necessary to consider the ingredients for attracting an offence punishable under Sec. 120B and Sec. 420 IPC.

Sec. 420 reads as follows: *"Whoever cheats and thereby dishonestly induce the person deceived to deliver any property to any person, or to make, alter or destroy the whole or any part of a valuable security, or anything which is signed or sealed, and which is capable of being converted into a valuable security, shall be punished with imprisonment of either description for a term which may extend to seven years, and shall also be liable to fine".*

Sec. 120-B reads as follows: (1) *"Whoever is a party to a criminal conspiracy to commit an offence punishable with death, imprisonment for life or rigorous imprisonment for a term of two years or upwards, shall, where no express provision is made in this Code for the punishment of such a conspiracy, be punished in the same manner as if he had abetted such offence"*

(2) *"Whoever is a party to a criminal conspiracy other than a criminal conspiracy to commit an offence punishable as aforesaid shall be punished with imprisonment of either description for a term not exceeding six months, or with fine or with both"*.

Criminal conspiracy is defined in Sec. 120-A as *"When two or more persons agree to do, or cause to be done,-(1) an illegal act, or (2) an act which is not illegal by illegal means, such an agreement is designated a criminal conspiracy: Provided that no agreement except an agreement to commit an*

offence shall amount to a criminal conspiracy unless some act besides the agreement is done by one or more parties to such agreement in pursuance thereof. Explanation-It is immaterial whether the illegal act is the ultimate object of such agreement, or is merely incidental to that object".

8. In the case on hand the allegation is that the accused being parties to a criminal conspiracy agreed to commit the offence of cheating and Accused Nos. 1 to 4 sold the billets to Accused Nos. 5 to 7 exempting sales tax and thereby caused a loss of Rs. 16,30,430/- to the Government.

9. Now I shall analyse the evidence adduced from the side of the prosecution to prove the offence.

10. PW1 is the Managing Director of Steel Complex Limited, Feroke for the period from March, 2000 to September, 2001. According to him, Accused No. 1 was the Manager(Finance), Accused No. 2 was the Commercial Manager, Accused No. 3 was the Deputy Manager(Sales) and Accused No. 4 was the Assistant Manager of the Steel Complex Ltd. Accused Nos. 5 to 7 are the purchasers of billets and after purchasing the billets it will be converted into construction steel. The incident alleged in this case occurred during the period 1990-1993. When the billets are supplied to Accused Nos. 5 to 7, Steel Complex Ltd. used to collect sales tax from them. Accused Nos. 1 to 4 were the persons in charge of the sale of billets during the period 1990-1995. Subsequently, it was found that some loss was caused to the company and

unlawful gain was obtained to Accused Nos. 5 to 7, by not collecting the sales tax during the period 1990 and hence the predecessor of PW1 ordered enquiry. Even though there was an order to collect sales tax for the billets, Accused Nos. 1 to 4 conducted sale without collecting sales tax and thereby caused a loss of Rs. 16.05 lakhs to the company. Sales tax authority imposed a penalty of Rs. 25.00 lakhs. Since the tax was not collected, it was profitable to Accused Nos. 5 to 7. On the basis of the enquiry report, PW1 reported the same before the board of directors and it was informed to the Government. As per the direction of the Government, PW1 filed a complaint and the complaint is marked as Ext. P1. According to him, a representation was filed before the Sales Tax Authority and hence the penalty was reduced to Rs. 15,000/-. During cross examination he deposed that he has no direct knowledge about the allegations and he does not know who were the responsible officers for the sale during the alleged period of incident.

11: PW2 is the Proprietor of Vjayakrishnan & Company and according to him, as per the request of the Managing Director of Steel Complex Ltd., he audited the accounts of Steel Complex and found that sales tax was not collected during the period 1990-1993 for the billets sold to Accused Nos. 5 to 7. According to him, there was a clarification order from the Asst. Commissioner of Sales Tax that steel billets are having no sales tax exemption. Knowing the said clarification, sales tax was not collected and the Sales Tax Authority imposed a penalty of Rs. 25.00 lakhs. Ext. P2 is the report prepared

by PW2. During cross examination he deposed that he has not verified who is responsible for the non collection of tax. But according to him, the responsibility for sales is vested with the sales department of the company. He further deposed that being the head of the company, the Managing Director is responsible for the sales being conducted by the company. According to him, there was sales committee in which Managing Director is the head and the sales committee is the authority who decides the selling price as well as tax to be collected for the products manufactured by the company. During cross examination he specifically stated that the Finance Manager has no connection with the sales being conducted by the company. According to him, the duty of the Finance Manager is to interact with financial institutions and to arrange business for the company. Sales, purchase etc. are the responsibilities of the commercial department. According to him, the company has to submit sales tax return every month and if there is any default, it will be identified after submitting the monthly return. Ext. P3, notification dated 31.3.1990 was marked through PW2.

12. PW3 is the Senior Sales Assistant of Steel Complex Ltd. for the period from 1990-1993. According to him, he used to prepare sales tax invoice for the purpose of selling billets to West India Steel Company, West Coast Iron and Steel, Janatha Steel Mills Pvt. Ltd.(A5 to A7). Ext. P4 series, Ext. P5 series, the invoices for supplying steel billets to Janatha Steel Mills Pvt. Ltd. and West Coast Iron and Steel Company were marked through PW3. Ext. P6 is the appointment

order of PW3 as Senior Sales Assistant.

13. PW4 is the Managing Director of Steel Complex Ltd. for the period from 18.11.1988 to 14.8.1990. According to him, it was the Finance Manager, who used to manage the tax matters of the company and Accused No. 1 was the Finance Manager during that period. Ext. P7, the minutes book and Ext. P7(a) page No. 179 of the minutes book appointing Accused No. 1 as the Finance Manager were marked through PW4. He deposed that tax exemption was given to Accused Nos. 5 to 7. During cross examination he deposed that there is a sales committee in the company and the sales policy of the company is being decided by the said committee and the Managing Director is the head of the committee. According to PW4, the said committee decided to give sales tax exemption to Accused Nos. 5 to 7 and it was not for the personal gain of any of the persons. He also deposed that he has no knowledge about any conspiracy being committed in the matter of collection of sales tax. He further admitted during cross examination, the officers are bound to obey the decision of the committee and the decisions are being taken by the committee with the knowledge of the Managing Director.

14. PW5 is the Asst. Commissioner, Special Circle(Sales Tax), Kozhikode. According to him, he had verified the sales tax returns of Steel Complex Ltd. during the period 1993 and a notice was issued to Steel Complex and proceedings were initiated for imposing the penalty. According to him, the

penalty was imposed for claiming tax exemption which was not eligible. Ext. P8, the certified copy of the letter sent by Accused No. 1 seeking clarification for eligibility of tax exemption and Ext. D1, the reply given by Sales Tax Department to Ext. P8 letter were marked through PW5. According to him, as per Ext. D1, it was clarified that tax exemption is eligible only for raw material, scrap.

15. PW6 was the Stenographer, Steel Complex Ltd., who prepared Exts. P7 and P7(a) and who received the minutes book after executing Ext. P9 kychit. PW7 is the Manager(Personal & Legal) of Steel Complex Ltd., who produced the records to the Police. He is an attester to Ext. P10 mahazar prepared for seizing the minutes book. He produced Ext. P11 file which includes the agenda of board meeting No. 119. He is also an attester to Ext. P12 mahazar prepared for seizing Ext. P4 series invoice. Exts. P13, P14, P15, P16, P17 and P18, cheque forwarding registers were marked through PW7. Exts. P19 is the mahazar prepared for seizing Exts. P13 to P18 and PW7 is an attester to Ext. P19. Ext. P20 series, sale orders and Ext. P21, mahazar prepared for seizing Ext. P20 series were brought in evidence through PW7. Ext. P22 series are the purchase orders and corresponding orders of West India Steel Company Ltd. and Ext. P23 is the mahazar prepared for seizing Ext. P22. Ext. P24 is the agreement of billet conversion executed between Steel Complex and West Coast Steel Company. Ext. P25 is the mahazar prepared for seizing Ext. P24. Exts. P26, 27, 28 and 31 are the day books. Exts. P32 and P33 are the billet

order book and Ext. P34 is the mahazar prepared for seizing Exts. P26 to P33. Ext. P35 series are the invoices issued to West India Steel Company and Ext. P36 is the mahazar prepared for seizing the same. Ext. 37 is the sales invoice issued to West Coast Iron & Steel Company and Ext. P38 is the mahazar for seizing the same. Exts. P39 and 40 are the agreements between West India Steel Company and Steel Complex. Ext. P41 is the mahazar for seizing Ext. P40. Exts. P42 series, P44 series, P46 series and P48 series are sale orders of Janatha Steel Mills and Exts. P43, P45, P47 and P49 are mahazars prepared for seizing them respectively. Exts. P50 and P51 are the minutes book and Ext. P52 is the order appointing A3 as Asst. Manager. Ext. P53 is the certified copy of decree in OS 798/99. Exts. P54, P55, P56 and P59 are the sales order and invoices issued in favour of Janatha Steels. Ext. P57 is the sales order of West India Steel Company Ltd. Ext. P58 is the sales order issued by West Coast Steels. Ext. P60 is the annual report for the period 1992-1993. Ext. P61 is the price order and Ext. P62 is the invoice showing the sale of billets to West India Steel Company.

16. PWs 8, 9, 10, 11, 12, 13, 14, 15 and 17 are the formal witnesses cited to prove the seizure mahazars and to prove the production of records before the Investigating Officer.

17. PW16 is the Head Constable of Police, who registered Ext. P69 FIR on the basis of Ext. P1 complaint. PWs 18, 19, 20 and 21 are the Investigating

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Officers who conducted the investigation.

18. The offence alleged is punishable u/s 120-B, 420 r/w 34 IPC. The material witnesses examined from the side of the prosecution are PW1, the Managing Director who lodged the complaint and PW2, who audited the accounts as per the direction of the Managing Director and PW4, who was the Managing Director for the period from 18.11.1988-14.8.1991. Admittedly, Accused Nos. 5 to 7 are the purchasers of steel billets from Steel Complex Ltd. It is not disputed that during the period 1990-1993 sales tax was not collected from Accused Nos. 5 to 7 by Steel Complex Ltd. From the evidence of material witnesses, it can be seen that there is no evidence to show that there was any criminal conspiracy between the accused to induce anybody to deliver any property. PWs 1, 2, 3 and 4 specifically deposed that there is a sales committee at Steel Complex Ltd., headed by the Managing Director and the policy for sale is being decided by the aforesaid committee. The prosecution has not adduced any evidence to show that any of the accused, for their personal gain exempted the collection of sales tax from Accused Nos. 5 to 7. Admittedly, the Managing Director is responsible for the sale and purchase of the company and the tax was exempted as per the decision of the sales committee. There is absolutely no evidence to show that Accused Nos. 1 to 4 are personally liable for the sale of the same. Accused No. 1 is the Finance Manager and it is contended that it was he who sought for clarification from the Income Tax Department and hence he is liable for the non collection of sales tax. It is true that he had sought for a

clarification from the Sales Tax Department and Ext. D1, clarification was issued by Sales Tax Department. But the evidence adduced by the prosecution is not sufficient to prove that the sale of billets was done as per the direction of Accused No. 1 or any other accused. There is no evidence to show that the accused cheated and thereby dishonestly induced anybody to deliver any property. No dishonest or fraudulent intention is revealed from the evidence adduced by the prosecution. Hence I find that the prosecution has failed to prove the allegations against the accused beyond reasonable doubt. These points are found against the prosecution.

19. Point No. 3:- In view of my finding on Point Nos. 1 & 2, Accused Nos. 1 to 4 and 6 are not found guilty of the offence punishable u/s 120-B, 420 r/w 34 of IPC and they are acquitted for those offences u/s 248(1) Cr. P.C. Bail bonds executed by them stand cancelled and they are set at liberty.

(Dictated to Confidential Asst., transcribed by her, corrected and pronounced by me in the Open Court this the 30th day of November, 2015).

Sd/-
Judicial First Class Magistrate-V
Kozhikode

PW20(CW23) : K. Subair, Dy. Superintendent of Police, CBCID, Kozhikode
 PW21(CW24) : V. Divakaran, Dy. Superintendent of Police, CBCID, Kozhikode

EXHIBITS MARKED FOR PROSECUTION:

P1 : Complaint dt. 16.7.11
 P2 : Copy of Clarification Report
 P3 : Notification dt. 30.3.90
 P4(series) : Invoices issued to Janatha Steel Mills Pvt. Ltd.(138 Nos.)
 P5 " : Invoices issued to West Coast Iron & Steel Mills(59 Nos.)
 P6 : Appointment Order of PW3
 P7 : Minutes Book appointing A1 as Finance Manager
 P7(a) : Page 179 in Ext. P7
 P8 : Certified copy of Letter by A1 with respect of Tax Exemption Eligibility
 P9 : Kychit
 P10 : Seizure Mahazar dt. 13.12.2001
 P11 : Agenda-Board Meeting No. 119
 P12 : Seizure Mahazar (for Ext. P4)
 P13 : Cheque Forwarding Register(02.04.1990-31.10.1990)
 P14 : Cheque Forwarding Register(01.11.1990-31.03.1991)
 P15 : Cheque Forwarding Register(01.04.1991-04.12.1991)

APPENDIXWITNESSES EXAMINED FOR PROSECUTION:

PW1(CW1)	K.P. Vijayakumar
PW2(CW2)	V. Vijayakrishnan
PW3(CW6)	M.A. John
PW4(CW5)	A.D. Madhavan
PW5(CW3)	T. Muhammed Koya
PW6(CW7)	P. Surendran
PW7(CW11)	P. Sreenivasan
PW8(CW10)	C.P. Krishnadas
PW9(CW9)	V.S. Jigesh
PW10(CW13)	Sudhakaran, HC 3268, CBCID, Kozhikode
PW11(CW12)	Sasibhooshan, PC 5327, CBCID, Kozhikode
PW12(CW14)	Sreenivasan, HC 3239, CBCID, Kozhikode
PW13(CW17)	C. Siddique
PW14(CW18)	V. Balakrishnan
PW15(CW16)	Pavithran, V.P, HC 3442, CBCID, Kozhikode
PW16(CW20)	Damodaran, N, HC 3162, Beypore PS
PW17(CW19)	P.K. Narayanan
PW18(CW21)	V. Rajan, Addl. S.I of Police, Beypore PS
PW19(CW22)	Zacheriah, Dy. Superintendent of Police, CBCID, Kozhikode

P16	:	Cheque Forwarding Register(05.12.1991-31.03.1992)
P17	:	Cheque Forwarding Register(01.04.1992-26.09.1992)
P18	:	Cheque Forwarding Register(01.04.1993-28.03.1994)
P19	:	Seizure Mahazar dt. 2011.02(For Exts. P13 to P18)
P19(a)	:	Kychit
P20(series)	:	Sale Orders(WCIS)-(64 Nos.)
P21	:	Seizure Mahazar dt. 15.9.03(For Ext. P20)
P22(series)	:	Purchase Order & Corresponding Sales Order of WISCO(94 Nos.)
P23	:	Seizure Mahazar(For Ext. P22)
P23(a)	:	Kychit
P24	:	Billet Conversion Agreement
P25	:	Seizure Mahazar(For Ext. P24)
P25(a)	:	Kychit
P26	:	Bank Cash Book(02.04.1990-31.03.1991)
P27	:	Bank Cash Book(01.04.1991-31.03.1992)
P28	:	Bank Cash Book(01.04.1992-31.03.1993)
P29	:	Bank Cash Book(01.04.1993-31.03.1994)
P30	:	Day Book(02.04.1992-31.03.1993)
P31	:	Bank Cash Book(01.04.1990-31.03.1991)
P32	:	Billet Order Book(02.04.90-27.03.91)
P33	:	Billet Order Book(04.04.91-20.03.93)
P34	:	Seizure Mahazar

P35(series)	:	Billet Sales Invoices(West India Steel Co.)(40 Nos.)
P36	:	Seizure Mahazar
P36(a)	:	Kychit
P37	:	Invoice No. 656 dt. 29.8.92
P38	:	Seizure Mahazar(For Ext P5 and P37)
P39	:	Agreement with West India Steel Co.(01.02.89 to 31.03.90)
P40	:	Agreement with West India Steel Co. (01.04.91 to 31.03.93)
P41	:	Seizure Mahazar
P42(series)	:	Purchase Order of Janatha Steel Mills(10 Nos.)
P43	:	Seizure Mahazar
P43(a)	:	Kychit
P44(series)	:	Purchase Order & Corresponding Sales Orders(8 Nos.)
P45	:	Seizure Mahazar
P46(series)	:	Sales Order(8 Nos.)
P47	:	Seizure Mahazar
P48(series)	:	Purchase Order & Sales Order(5 Nos.)
P49	:	Seizure Mahazar
P50	:	Minutes Book(15.06.89-23.01.91)
P51	:	Minutes Book(05.02.91-07.08.91)
P52	:	Appolntment Order of A3 dt. 14.3.81
P53	:	Certified copy of Order in OS 798/93

P54	Certified Copy of Sales Order dt. 24.2.1992
P55	Certified copy of Sales Order issued by A3 to Janatha Steel Mills dt. 4.10.1990
P56	Certified copy of Invoice to Janatha Steel Mills dt. 5.10.1990
P57	Sales Order issued to West India Steel Co. Ltd. dt. 9.10.1990
P58	Certified copy Sales Order issued to West Coast Steels dt. 25.7.90
P59	Certified copy of Invoice to Janatha Steel Mills dt. 24.2.92
P60	Annual Report of Steel Complex(1992-93)
P61	Copy of Price Order dt. 5.12.89
P62	Certified copy of Invoice dt. 10.10.90 by Steel Complex to West India Steel Company
P63	Seizure Mahazar
P64	Seizure Mahazar dt. 9.10.02
P64(a)	Kychit
P65	Kychit
P64(a)	Kychit
P66	Seizure Mahazar dt. 10.2.02
P66(a)	Kychit
P67	Seizure Mahazar dt. 18.10.02
P67(a)	Kychit
P68	Seizure Mahazar dt. 28.6.04

- P69 : FIR in Crime No. 68/01 of Beypore PS
- P70 : Seizure Mahazar dt. 01.11.03
- P71 : Report to delete some names from the list of accused
- P72 : Report to delete Section
- P73 : Report to add name and address of A5 to A7

MATERIAL OBJECTS:

NII

WITNESSES EXAMINED FOR DEFENCE:

NII

EXHIBIT MARKED FOR DEFENCE:

- D1 Copy of letter issued by Sales Tax Department dated 17.8.2000



//True Copy//

Sd/-

Judicial First Class Magistrate-V
Kozhikode

Judicial First Class Magistrate-V
Kozhikode

Govt. Secretariat
Kozhikode

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