

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

**RESERVED ON :24.04.2018**

**PRONOUNCED ON :03.05.2018**

**CORAM**

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN**

Crl.R.C.No.465 of 2018  
and  
Crl.M.P.Nos.5594 and 5595 of 2018  
S.Muralidharan .. Petitioner/Accused No.4  
/versus/  
State by Inspector of Police,  
CBI/BS & FC,  
36, Bellary Road, Ganganagar,  
Bangalore-560 032.  
(Crime No.1 of 2017) ..Respondent/complainant

Criminal Revision Case is filed under Section 397 r/w 401 of Criminal Procedure Code, 1973 praying to call for the records pertaining to the charges framed in C.C.No.13 of 2018, dated 13.03.2018 on the file of the Chief Judicial Magistrate, Coimbatore and set aside the same.

For Petitioner :Mr.A.Ramesh, Sr.Counsel for  
Mr.K.R.Sankaran

For Respondent :Mr.K.Srinivasan,  
Spl.P.P for CBI Cases

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**ORDER**

The revision petitioner herein is a Chartered Accountant by profession. He is arrayed as fourth accused in C.C.No.13 of 2018 on the file of the Chief Judicial Magistrate, Coimbatore, along with the other accused and charged for offences under Sections 120B r/w 420 IPC, 468 and 471 IPC. The charge framed against him by the trial Court on 13.03.2018 is the subject matter of the present revision petition.

2. The contention of the revision petitioner is that, the material collected from the investigation and placed before the trial Court does not disclose any incriminating evidence against him for maintaining the charge as framed by the trial Court. He had been roped in to answer to the charge of criminal conspiracy in respect of cash credit facilitate availed by a Partnership firm viz., Lavanya Gold Jewels consisting of N.Ashok(A1) and N.Balaji(A2) as its partners. This firm later converted into a Private Limited Company and got incorporated by name and style of M/s Lavanya Gold Jewels India Private Limited with N.Ashok(A1) and N.Balaji(A2) as its Promoter Directors.

3. According to the prosecution, M/s Lavanya Gold Jewels India Private Limited initially had credit facility to the tune of Rs.30.00 crores with Indian overseas Bank, Coimbatore. Later, it shifted its banking transaction to State Bank of India, Commercial Branch, Coimbatore. Thereafter the State of India took over the credit facilities from Indian overseas Bank and enhanced the credit facility to the tune of Rs.40.00 crores. After converting the partnership firm into a Private limited Company on 01.04.2012, the credit facility had been gradually further increased to Rs.60.00 crores. For the purpose of availing enhanced credit facility in the State Bank of India, the accounts of M/s Lavanya Gold Jewels India Private Limited were judged. The balance sheets, profit and loss statements were certified by the petitioner for the financial year 2011-2012. The said M/s Lavanya Gold Jewels India Private Limited and its Promoter Directors have removed the stock in trade given as primary security for the loan and absconded. Later, during the investigation, it was found that the Promoter Directors of M/s Lavanya Gold Jewels India Private Limited had submitted two sets of statements of account. One for the Income Tax Department purpose, indicating lesser turnover and income, and another for the State Bank of India to avail enhanced credit facility by inflating their income and stock in trade. The petitioner herein had knowingly signed in two sets of contrary statements of accounts to

facilitate the co-accused to cheat the State Bank of India using the false statement as genuine for availing the loan.

4. It is the contention of the petitioner that, he had no role to play in the said criminal conspiracy. He as a reputed Auditor with 30 years standing in the profession had discharged his professional duty.

5. The substantial allegation against the petitioner is that, he along with the other accused submitted inflated balance sheet, inflated sundry debtor statement and inflated stock statement to the State Bank of India, Commercial Branch, Coimbatore, to facilitate M/s Lavanya Gold Jewels India Private Limited to obtain the credit facilities. The prosecution rely upon the financial statement of LW42, Partner of Jayachandran & Co., Chartered Accountant, Coimbatore, which was submitted to the Income Tax Department and the statement certified by the petitioner herein.

6. On comparing the statements given to the Income Tax Department prepared by Jayachandran and Co., Chartered Accountant and the financial statements prepared by the petitioner herein for availing the loan, the trial Court has concluded that the financial statements submitted by the petitioner herein are inflated statements.

7. Whereas the learned counsel submitted that the trial Court had concluded that the financial statement given by the petitioner herein is an inflated statement without basis. The petitioner had audited the financial statement presented to him, based on stock records and ledger accounts of the clients furnished by them. The State Bank of India, which has extended the loan, had its own mechanism to verify the stock and the accuracy of the statements. While LW38 Madhukar, who is the Chartered Accountant appointed by State Bank of India, had stated before the investigation agency that, he did not notice any discrepancies in the stock. He compared the records and submitted the statement, it is unimaginable to say, the Chartered Accountant, who had certified, based on the stock register, had conceived the conspiracy along with the co-accused to cheat the bank and in furtherance of that conspiracy, the documents were forged and used as genuine. सत्यमेव जयते

8. The prime contention of the learned Senior Counsel appearing for the petitioner is that, the ingredients for the alleged criminal conspiracy or for the substantive offences like Sections 420, 468 and 471 IPC are not whispered in the charge. Further, no specific charge framed for these substantive offences. When the charge as framed is misleading and

defective without any ingredient to attract the offence mentioned in the charge, the said charge is liable to be set aside.

9. The learned Special Public Prosecutor appearing for CBI Cases in his statement of objection would submit that, the complaint of Shri.K.Sidda Reddy, Deputy General Manager, State Bank of India, Commercial Branch, Trichy Road, Coimbatore registered by the State Police in B-4 Race Course Police Station, Coimbatore, was transferred to the CBI, BS & FC, Bangalore, pursuant to the direction of this Court passed in Crl.O.P.No.13835 of 2014 dated 02.02.2016.

10. The content of the complaint is that M/s Lavanya Gold Jewels India Private Limited, after availing cash credit facility to the tune of Rs.65.00 crores from State Bank of India towards working capital as against hypothecation of entire assets of the firm, have not only failed to repay the loan, but the Promoter Directors of said firm on 03.06.2013 decamped with gold jewels pledged to the Bank.

11. On completion of the investigation, the materials collected indicate that the revision petitioner as a Chartered Accountant had certified the balance sheet of the borrower M/s Lavanya Gold Jewels India Private

Limited with inflated figures to enable the default borrower to avail enhanced credit facilities. The stock statements and balance sheets for the period of 31.03.2012 contains two different figures and both the documents were certified by the petitioner. One was submitted to the bank by the borrowers for availing higher loan based on the lesser account and another showing lesser turnover and income for payment of income tax.

12. It is also submitted by the learned Senior Counsel appearing for the respondent/CBI is that from the statement of bank accounts maintained by the petitioner herein and the statement of LW41-Santhosh, it is found that the petitioner herein, pursuant to the conspiracy with the co-accused A1 and A2 the promoter Directos viz., M/s Lavanya Gold Jewels India Private limited had diverted the funds received from the State Bank of India into his account and later, transferred the money to the account of Promoter Directors. This would show that the petitioner has not stopped in rendering the professional service, but has participated in the crime of cheating and forging the documents.

13. The final report, documents and statements of the witnesses disclose prima facie materials that the petitioner has signed two set of

documents and certified both the sets though both are not identical. His lesser value certificate is used for income tax department. The higher value certificate is given to the rank. The petitioner has allowed to use his bank account for improper transfer of fund from M/s Lavanya Gold Jewels India Private Limited account. Therefore, the petitioner plea that material placed by the prosecution does not make out a criminal case for to be tried is not sustainable.

14. Besides factual submissions, the learned Senior Counsel appearing for the petitioner would also submit that, the charge as framed by the trial Court is bereft of ingredient for the offence mentioned in the charge and such a charge is non est in law and is to be set aside.

15. To buttress his submission, the learned Senior Counsel appearing for the petitioner had cited the following judgments:

(1) Darshan Singh Saini v. Sohan Singh and another [(2015) 14 Supreme Court Cases 570];

(2) Jasvinder Saini and others v. State (Government of NCT of Delhi) [(2013) 7 Supreme Court Cases 256];

(3) State of Andhra Pradesh v. Kandimalla Subbaiah and another [(1962) 1 SCR 194: AIR 1961 SC 1241: (1961) 2 Cri LJ 302];

(4) Nanak Chand v. State of Punjab [(1955) 1 SCR 1201: AIR 1955 SC 274: 1955 Cri LJ 721];

(5) Kishan Lal Gupta v. Emperor [1946 SCC Online

Oudh 82];

(6) Sachin Kumar and Ors. v. The State [2015(4) JCC 2321];

(7) Ramai and another v. State of U.P. and another [2012ACR 2834];

(8) Smt. Manju Singh v. Tara Chand and Anr. [2011(1)ACR 1164];

(9) Vijayachandran K.K. & Anr. v. The Supdt. of Police & Anr. [2006 SCC Online Ker 242];

(10) Ramesan & Others v. State of Kerala [2006 SCC online Ker 519];

(11) Om Parkash and others v. State of Haryana [2006 SCC online P&H 878];

(12) Lalloo @ Nahar Singh son of Sri Charan Singh v. The State of U.P. and Ram Shankar Yadav son of Kishan Singh Yadav [2006 Cri LJ 1790];

(13) Imtiaz Ahamed v. State of Madhya Pradesh [1997(1) M.P.L.J.]; and

(14) State Through Central Bureau of Investigation v. Anup Kumar Srivastava [AIR 2017 SC 3698].

16. For better appreciation of the contention raised by the learned Senior Counsel appearing for the petitioner herein, it is necessary to refer the charge framed by the trial Court, which sought to be set aside:-

"That the accused N.Ashok (A1), s/o V.Nagendran and N.Balaji(A2), S/o V.Nagendran were being the Directors of Lavanya Gold Jewels India Pvt.Ltd., situated at No.114, 11<sup>th</sup> Cross Street, Tatabad, Coimbatore 641 012 and A3 is the Company Lavanya Gold Jewels India Pvt. Ltd. Registered with the Registrar of Companies, Coimbatore, Tamil Nadu and its Corporate Identity Number

is U51398TZ2012PTC018068 and S.Muralidharan(A4), S/o S.R.Srinivasan being the Chartered Accountant of the A3 Company, and the said Company was engaged in manufacture and sale of gold ornaments/antique jewellery to reputed clients like MMTC against hypothecation of gold and gold ornaments/ jewellery by way of enjoying credit facilities to the tune of Rs.40 crores from State Bank of India, Commercial Branch, Coimbatore. Before the said Company was converted into a Private Company, it was functioning as a Partnership firm called Lavanya Jewels and the company was started its function 01.04.2012 and the credit facilities sanctioned to Lavanya jewels were transferred to the newly formed private limited company and the limit of its credit facilities were enhanced and total credit facilities sanctioned to the borrowers stood at Rs.60 crores. Based on the balance sheet for the year 2010-2011 and 2011-2012 and sundry debtors statement and stock statement prepared and certified by the 4<sup>th</sup> accused S.Muralidharan, Chartered Accountant, the State Bank of India had fixed the drawing power of M/s Lavanya Jewels and the credit facilities sanctioned. For the purpose of availing the credit facilities from State Bank of India, the partners A1 and A2 of the said Company and the Chartered Accountant (A4) of the said Company have submitted the inflated balance sheet, inflated sundry debtors statement and inflated stock statement to the State Bank of India, Commercial Branch, Coimbatore and the sanctioned credit facilities were not utilized for the specific purpose of doing their jewellery business, but the accused in contravention of the terms and conditions of the loan Sanction Order misused such money for other extraneous purposes in furtherance of criminal conspiracy to cause personal unlawful, wrongful gain to themselves

and corresponding unlawful wrongful losses to the Central Government and State bank of India. Mid Corporate Group, Commercial Branch, Coimbatore. The accused persons have diverted the fund, which was obtained by way of credit facilities, to some other persons those who were actually not involved in their gold jewellery business such as Hariharasudan Finance, Premier Cotton Industries, R.V.Raja Auto Agencies, Dharmapuri for the purpose of Suzuki Motor Cycle by A2 Balaji etc., and Rs.37 lakhs was transferred into the Saving Bank account of A2 Balaji (ICICI Bank, Mill Road Branch, Coimbatore A/c No.605305049267) from the CC account held with State Bank of India, Commercial Branch, Coimbatore for the purpose of property admeasuring 21/160<sup>th</sup> share in 6159 sq.ft., located at Oppanakkara Street, Western Row in Block No.46, Old T.S.No.7/857 m New T.S.No.7/3941/1,2,3&4 Coimbatore Taluk in the name of A2 Balaji. The account was declared NPA on 23.08.2013 because the accused had used such dishonestly derived money amounting to Rs.60crores for extraneous purposes and failed to return it to the bank. That the aforesaid of commission and omission of the accused A1 to A4 that caused wrongful loss to State Bank of India to the extent of Rs.41.52 crores and corresponding wrongful gain to themselves constitutes offences punishable under Sections 120B r/w Section 420, 468, 471 of IPC and substantive offences thereof and within my cognizance.”

17. From the reading of the above charge, it is cleared that the trial

Court has framed charge only for conspiracy and no separate charge has been framed for the substantive offences mentioned in the charge. Regarding framing of charge in respect of conspiracy, the Hon'ble Supreme Court in its judgment, dated 04.08.2017, **State through Central Bureau of Investigation v. Anup Kumar Srivastava** has discussed in para 18 and 19, which are extracted below:-

"18) Framing of charge is the first major step in a criminal trial where the court is expected to apply its mind to the entire record and documents placed therewith before the court. Taking cognizance of an offence has been stated to necessitate an application of mind by the court but framing of charge is a major event where the court considers the possibility of discharging the accused of the offence with which he is charged or requiring the accused to face trial. There are different categories of cases where the court may not proceed with the trial and may discharge the accused or pass such other orders as may be necessary keeping in view the facts of a given case. In a case where, upon considering the record of the case and documents submitted before it, the court finds that no offence is made out or there is a legal bar to such prosecution under the provisions of the Code or any other law for the time being in force and there exists no ground to proceed against the accused, the court may discharge the accused. There can be cases where such record reveals the matter to be so predominantly of a civil nature that it neither leaves any scope for an element of criminality nor does it satisfy the ingredients of a criminal offence with which the accused is charged. In such cases, the court may discharge him or quash the proceedings in exercise of its powers under the

provisions.

19) Similarly, the law on the issue emerges to the effect that conspiracy is an agreement between two or more persons to do an illegal act or an act which is not illegal by illegal means. The object behind the conspiracy is to achieve the ultimate aim of conspiracy. For a charge of conspiracy means knowledge about indulgence in either an illegal act or a legal act by illegal means is necessary. In some cases, intent of unlawful use being made of the goods or services in question may be inferred from the knowledge itself. This apart, the prosecution has not to establish that a particular unlawful use was intended, so long as the goods or service in question could not be put to any lawful use. Finally, when the ultimate offence consists of a chain of actions, it would not be necessary for the prosecution to establish, to bring home the charge of conspiracy, that each of the conspirators had the knowledge of what the collaborator would do."

18. On perusal of the records, which were produced by way of typed set of papers, the petitioner and final report along with the statement of objections filed by the prosecution, this Court finds that the petitioner herein viz., S. Muralidharan, Partner of S.Muralidharan & Co., Chartered Account, had submitted a report under Section 44AB of the Income Tax Act, 1961 on 19.04.2011 for M/s Lavanya Jewels, 114,11<sup>th</sup> Street, Tatabad, Gandhipuram, Coimbatore Tax Audit under Section 44AB of Income Tax Act is a statutory audit contemplated under the Income Tax Act. Along with the report, the statement of stock and Book debts of M/s

Lavanva Jewels as on 31.05.2011 which is certified by the petitioner herein also enclosed.

19. One V.Madhukar, Chartered Accountant had conducted stock audit from 11.10.2012 to 15.10.2012 in respect of M/s Lavanya Gold Jewels India Private Limited, Coimbatore and had submitted his report on 15.10.2012. The Income Tax Assessment order and the statement of accounts, pursuant to the accounts submitted by Jayachandran and Co, Chartered Accountant and by Muralidharan the petitioner herein on behalf of M/s Lavanya Gold Jewels along with the profit and loss accounts are at variance. The annexures to the final report filed by the Investigating officer has brought out, how the statement of account furnished by the petitioner herein is inflated and how a sum of Rs.69.00 lakhs was transferred from the cash credit account of M/s Lavanya Gold Jewels India Private Limited maintained with State Bank of India to the saving bank account of Shri.S.Muralidharan, the petitioner herein and later, transferred the money to the current account held in the name of M/s Lavanya Gold Jewels India Private Limited with Indian Overseas Bank. The annexure to the final report would also show that the petitioner herein was privy to the diversion of the fund. When there is a prima facie materials available to show that the petitioner herein as Chartered Accountant had knowingly

inflated the financial statement of account to facilitate M/s Lavanya Gold Jewels India Private Limited and its Directors to avail enhanced cash credit loan from State Bank of India and to facilitate the diversion of the fund obtained through enhanced loan facility, he had offered his bank account necessitate the trial Court to frame charge against the petitioner along with the other accused. The decision of the trial Court to frame charge against this petitioner and others is therefore proper and cannot be faulted with. However, the charge as framed undoubtedly lack adequate particulars, though available and found in the final report.

20. The charge should contain the name of the offence, if the law which creates the offence gives any specific name or if no specific name is given, the definition of the offence must be stated. The law and section against which the offence is said to have been committed to be mentioned in the charge. Wherever necessary, the time and place of offence and the person against whom the offence committed should be mentioned. If necessary, the manner in which the offence committed should be mentioned. The Court while frame charge should take all endeavour that the accused against whom the charge is framed shall have sufficient notice of the matter with which he is charged. The charge so framed shall not mislead the accused. The omission or error in the content of the charge

shall not be material, leading to failure of justice.

21. The learned Special Public Prosecutor appearing for the respondent would submit that even if the charge framed lack certain particulars, those particulars are not material omission. At the most, the charge framed by the trial Court needs only alteration. The omission in the charge is a rectifiable defect under Sections 215 and 216 Cr.P.C. Therefore, there is no necessity to set aside the charge as prayed by the petitioner herein. Since the Court can alter the charge at any stage of the trial, the present petition is not warranted.

22. No doubt, under Sections 215 and 216 Cr.P.C deal with effect of errors in the charge and power of the Court to alter the charge. This saving provision cannot be taken as a defence for improper framing of charge, when certain defects in the charge is pointed and if allowed to continue, it may even cause failure of justice. Therefore, it is essential to direct the Court below to adhere the principles laid down under Chapter XVII of the Criminal Procedure Code, more particularly, Sections, 211, 212 and 213 Cr.P.C., while framing the charge. At any cost, the charge should not mislead the accused for the omission or error in stating the offence or particulars of the offence.

23. In this case, the trial Court has framed charge for conspiracy under Section 120B r/w 420, 468 and 471 IPC and for substantive offences. However, the charge though refers about the overtact of the petitioner herein that he as a Chartered Accountant furnishing inflated stock statement, balance sheet, sundry debtor statement, etc., no separate charge for the substantive offence is framed against him. Even for the offence of criminal conspiracy, though the materials relied by the prosecution disclose informations about date and place of the conspiracy, the trial Court has omitted to mention it in the charge.

24. It is appropriate at this juncture to borrow the following observation of the Hon'ble Justice Mrs.K.Hema, Judge of Kerala High Court found in her judgment in **Ramesan & Others v. State of Kerala** reported in **[(2007) 1 KLJ 369]** also referred by the learned Senior Counsel appearing for the petitioner:

"9. Every criminal Court has the responsibility to frame charge consistent with the legal requirements under the provisions contained in Chapter XVII of the Code. Every such Court shall pay personal attention while framing charge. A casual, perfunctory, haphazard manner of framing of charge will result in serious miscarriage of justice and it will deprive the accused of his valuable right to have a fair trial. It will also affect the prosecution adversely, since such defect in the charge alone could be a ground for acquittal. Unmerited

acquittal founded on the mere illegality of framing charge will even tell upon the accountability of criminal justice delivery system and administration of justice. If the mere failure on the part of the Court in framing a proper charge were to be the reason for an acquittal, the Court alone has to bear the blame and hence every Court shall pay more serious personal attention to framing of charges. The duty and responsibility cast upon the Court in this regard is very high."

25. The Court, which frames charge should always determine that when more than one accused is involved and more than one offences are made out from the materials placed by the prosecution, it should always avoid framing a common charge for all offenders or a single charge for all the offences. In **Imtiaz Ahmed v. State of Madhya Pradesh** reported in [1997 (1) MPLJ 683] at para 6 also cited by the learned Senior Counsel appearing for the petitioner reads:

"6. As the tendency of framing 'common charges', in a trial involving more than one accused, is on the increase, it is high time to check the above trend. An accused can be made to face trial on particular charge/charges only on the basis of the material available in the charge-sheet/complaint against that accused and not on the material available against his co-accused. It is, therefore, always incumbent on the trial Court, while considering the framing of charges against the accused persons in a trial, involving more than one accused, to evaluate the material, available against each and every accused, individually for ascertaining the culpability of

each and every accused and then frame charge/charges against each and every accused accordingly.”

26. Having observed that the charge as framed in this case qua the materials placed by the prosecution is to be altered, whether the charge as framed is to be set aside is the next point which needs to be answered. While the reading of the charge though suffers some omission, it does not mislead the accused against whom the charge is framed. When there is no material to indicate the charge framed by the Court is misleading, the said charge need not be set aside in toto. Alteration or addition permissible in law is suffice to proceed further. Since statute provides to make alteration or addition to the existing charge, it is open to the trial Court to look into the materials placed by the prosecution extensively and frame appropriate charges at the earliest.

27. In this regard, this Court is also bound to refer the recent judgment of the Hon'ble Supreme Court rendered in ***Asian Resurfacing of Road Agency Pvt.Ltd and Anr. v. Central Bureau of Investigation*** reported in ***2018 (5) Scale***, wherein the Hon'ble Supreme Court had cautioned that petitions challenging the charge should be entertained in rare and rarest of case only to correct the pattern error of jurisdiction and not to re-appreciate the matter. Though the above

judgment arise from a prosecution under Prevention of Corruption Act, the said principle is applicable for all the criminal prosecution.

28. To conclude it is essential to refer the following passage in the judgment of ***Asian Resurfacing of Road Agency Pvt.Ltd and Anr. v. Central Bureau of Investigation*** reported in **2018 (5) Scale** which throw adequate light in this aspect.

31. .... Constitution Bench of this Court in Hardeep Singh versus State of Punjab 25 observed :

100. However, there is a series of cases wherein this Court while dealing with the provisions of [Sections 227, 228, 239, 240, 241, 242 and 245 CrPC](#), has consistently held that the court at the stage of framing of the charge has to apply its mind to the question whether or not there is any ground for presuming the commission of an offence by the accused. The court has to see as to whether the material brought on record reasonably connect the accused with the offence. Nothing more is required to be enquired into. While dealing with the aforesaid provisions, the test of prima facie case is to be applied. The court has to find out whether the materials offered by the prosecution to be adduced as evidence are sufficient for the court to proceed against the accused further. (Vide [State of Karnataka v. L. Muniswamy](#)[(1977) 2 SCC 699], [All India Bank Officers' Confederation v. Union of](#)

*India*[(1989) 4 SCC 90] *Stree Atyachar Virodhi Parishad v. Dilip Nathumal Chordia* [(1989) 1 SCC 715] *State of M.P. v. Krishna Chandra Saksena*[(1996) 11 SCC 439] and *State of M.P. v. Mohanlal Soni* [(2000) 6 SCC 338].

101. In *Dilawar Balu Kurane v. State of Maharashtra* [(2002) 2 SCC 135] this Court while dealing with the provisions of Sections 227 and 228 CrPC, placed a very heavy reliance on the earlier judgment of this Court in *Union of India v. Prafulla Kumar Samal* [(1979) 3 SCC 4] and held that while considering the question of framing the charges, the court may weigh the evidence for the limited purpose of finding out whether or not a prima facie case against the accused has been made out and whether the materials placed before the court disclose grave suspicion against the accused which has not been properly explained. In such an eventuality, the court is justified in framing the charges and proceeding with the trial. The court has to consider the broad probabilities of the case, the total effect of the evidence and the documents produced before the court but the court should not make a roving enquiry into the pros and cons of the matter and weigh evidence as if it is conducting a trial.”

29. With the above observations, this Criminal Revision Petition is dismissed. The trial Court is directed to revisit the charge it has framed in the light of the above observation and rectify the omission at the earliest. Consequently, connected Miscellaneous Petitions are dismissed.

03.05.2018

Index:Yes/No

Internet:Yes/No

Speaking order/Non-speaking order  
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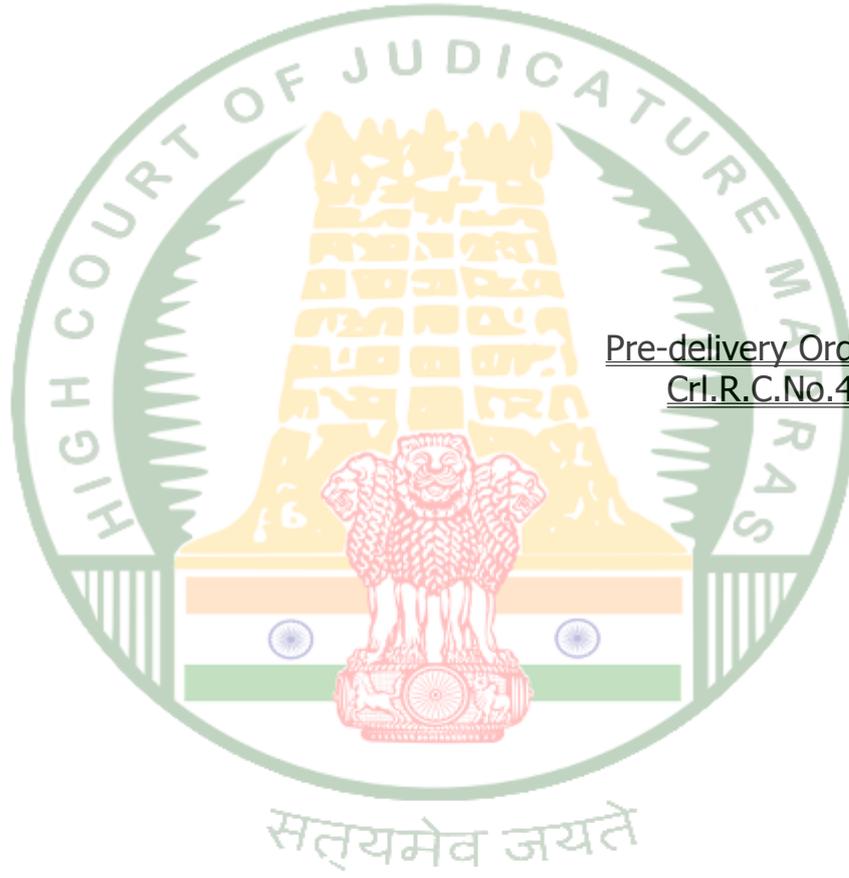
To

- 1.The Chief Judicial Magistrate, Coimbatore.
- 2.The Inspector of Police, CBI/BS & FC,  
36, Bellary Road, Ganganagar,  
Bangalore.
- 3.The Special Public Prosecutor of CBI Cases, High Court, Madras.



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Dr.G.Jayachandran,J.



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