

**IN THE COURT OF MS. NAMRITA AGGARWAL : SPECIAL JUDGE
(PC ACT) CBI-21 : ROUSE AVENUE COURT : NEW DELHI.**

**CBI No. 12/2019
CNR No. DLCT11-000031-2019
CBI Vs. Akhand Pratap Singh & Ors.
RC -2(A)/2005/CBI/ACU-V/New Delhi**

IN THE MATTER OF :

CBI

..... Prosecution

VERSUS

1. Akhand Pratap Singh
S/o Late Sh. Udai Pratap Singh
R/o 1/9, Vishwas Khand,
Gomti Nagar, Lucknow (U.P)
(proceedings abated vide order dated 01.08.2023)

2. Juhie Singh
W/o Sh. B.P. Singh
R/o 1/9, Vishwas Khand,
Gomti Nagar, Lucknow (U.P)

3. Java Singh
W/o Sh. Nikhil Prasad Ojha
R/o 3, Shanti Kunj,
Behind D-3 Vasant Kunj, New Delhi.

..... Accused.

CBI No. : 12/2019
CNR No. : DLCT11-000031-2019
Date of institution : 28.03.2008
Date of transfer of case to this court: 11.04.2013
Date of judgment : 31.10.2023

J U D G M E N T

1. Unique characteristics of family relationships necessarily shape legal regulation in idiosyncratic ways. The peculiar relationship between a father and a daughter can well be categorized as a fiduciary relationship where daughters place utmost trust, confidence and reliance on their father that he would act for the benefit and in the interest of his children. In India, great sanctity is attributed to this fiduciary relationship and it is presumed that any act done by a father would be in the interest of his daughters. Many a times daughters would not even doubt or question any transaction done by a father on their behalf because of the position of active confidence that he holds. This case is one such example where fiduciary relationship between a father and his daughters lead to a situation where daughters were arrayed as an abettor for the alleged criminal misconduct of their father.

BRIEF FACTS

2. Accused A.P. Singh, IAS (UP Cadre) 1967 joined Indian Administrative Services on 14.07.1967 and was posted in various capacities

during his tenure. He was appointed as Chief Secretary to Government of UP on 04.09.2003 and was also granted three months extension in service on 30.10.2003. However, A.P. Singh resigned from service on 04.12.2003. He had a wife Neelam Singh and three children i.e two daughters namely Juhie Singh and Java Singh and one son Ravi Singh. Sh. Ravi Singh expired in June 1994 and even the wife of accused A.P. Singh expired during trial.

3. On 19.03.2005, a case bearing RC No. RC-2(A)/2005 was registered against A.P. Singh U/s 13 (2) r/w 13 (1) (e) of Prevention of Corruption Act, 1988 (herein after referred to as P.C. Act) alleging that from 01.01.1978 to 31.05.1991 A.P. Singh amassed assets disproportionate to his known sources of income to the tune of Rs. 21,45,872/- in the form of immovable and movable properties in his own name and in the name of his family members i.e not only his wife Neelam Singh and daughters Juhie Singh (A-3) and Java Singh (A-4) but also in the name of his brothers, brother-in-law, niece and other distant relatives. Allegation against A.P. Singh was that he earned huge money illegally during his service tenure and also laundered the same by purchasing immovable assets in the name of his married daughters and members of his family through various private limited companies like M/s Tridant Agriculture Pvt. Ltd, M/s Vinlab Exports Pvt. Ltd., M/s Angel Foods Pvt. Ltd. A.P. Singh was also alleged to be owning fleet of cars, leading an extravagant life style and spending huge money on education and marriage of his daughters.

4. During investigation, it was revealed that A-1 had acquired substantive assets in his own name and in the name of his family members during the period 1982-1998 and therefore the **check period was fixed for 01.04.1982 to 31.03.1998**. A.P. Singh was found to be in possession of disproportionate assets to the tune of Rs. 2,87,96,226/- after investigation which he had acquired either in his own name or in the name of his family members. It was also revealed during investigation that A.P. Singh forged signatures of various persons including his father late Sh. U.P. Singh on his will for acquiring and transferring these ill gotten immovable assets, some of which were disposed off during or even after the check period. He allegedly also used several bank accounts in the name of various family members and created false income in the name of A.P. Singh HUF, Neelam Singh, Aabha Singh and Shail Khandelwal by laundering ill gotten money. In the charge sheet allegations against Juhie Singh and Java Singh, daughters of A.P. Singh to have aided A.P. Singh in acquisition of disproportionate assets were also there.

5. After filing of the charge-sheet, comprehensive order on charge was passed by Ld. Predecessor of this court on 31.07.2014 on hearing exhaustive arguments considering all the aspects, charges were framed against accused no. 1 Akhand Pratap Singh (A.P. Singh) U/s 13 (1) (e) r/w 13 (2) P.C. Act as well as U/s 468 r/w 471 IPC. An intricate list of immovable and movable assets acquired during check period by the accused as well as the expenditure incurred by him was drawn by the court to cull out the final

amount of disproportionate assets alleged to have been acquired by accused Akhand Pratap Singh during the check period. The revised list which was required to be proved by prosecution during trial as per order on charge was as follows :

Assets at the beginning of Check Period

Sl. No.	Immovable Assets	Value (In Rs.)
1.	9.81 acres of agricultural land in villages Chandanapur Sikaria, Khaira and Arai Khurd in Tehsil Mahsi, Distt., Bahraich, (UP) in the name of Shri A.P. Singh	-
2.	7.414 acres of agricultural land in village Chandanapur Sikaria, Pargana Fakharpur, Tehsil Mahsi, Distt. Bahraich, U.P. acquired in the name of Juhie Singh.	-
3.	Shop No. 14-D, Basant Lok, Community Centre, Vasant Vihar, New Delhi in the name of Smt. Neelam Singh and Shri A.P. Singh.	108500
	Total	<u>108500</u>

Sl. No.	Movable Assets	Value (In Rs.)
1.	75 equity shares of M/s HUL in the name of A.P. Singh	1200
2.	Premier Padmini Car in the name of Sh. A.P. Singh.	50000
3.	Household items found at H.No.1/9, 1/10 & 1/11, Vishwas Khand, Gomti Nagar, Lucknow (portion of Sh. A.P. Singh & his wife)	1400
	Total	52,600

Total Assets as on 31.03.1998 (at the end of the Check Period)

Sl. No.	Immovable Assets	Declared / Estimated Value (Rs.)
1	9.81 acres of agricultural land in villages Chandanapur Sikaria, Khaira and Arai Khurd in Tehsil Mahsi, Distt., Bahraich, (UP) in the name of Shri A.P. Singh	Not included in DA
2	7.414 acres of agricultural land in village Chandanapur Sikaria, Pargana Fakharapur, Tehsil Mahsi, Distt. Bahraich, U.P. acquired in the name of Juhie Singh.	Not included in DA
3	Shop No. 14-D, Basant Lok, Community Centre, Vasant Vihar, New Delhi in the name of Smt. Neelam Singh and Shri A.P. Singh.	Not included in DA
4	Plot No.1/9, Vishwas Khand, Gomti Nagar, Lucknow in the name of Shri Akhand Pratap Singh and Plot Nos.1/10 & 1/11 Vishwas Khand, Gomti Nagar Lucknow in the name of Smt. Juhie Singh.	850066
5	Cost of house constructed on plots 1/9, 1/10 & 1/11 Vishwas Khand, Gomti Nagar Lucknow.	1357704
6	Cost of construction of Swimming Pool Complex alongwith platform, rooms, servant quarters etc., at Chandanapur Sikaria, Bahraich.	1212600
7	9.45 acres in Arajai No. 423, Village Bhirva, Pargana Fakharapur, Tehsil Kaisarganj, Distt. Bahraich, in the name of Smt. Neelam Singh W/o A.P. Singh.	32380
8	2.023 hectares (4.9987645 acres) of agricultural land in the name of A.P. Singh in village hathi Chak, Pargana Fakharapur, Tehsil Mahsi, Distt. Bahraich.	140000

9	Flat No. 1511, Ansal Towers, 38 Nehru Place, New Delhi acquired in the name of K.M. Khandelwal and later transferred in the name of Shri U.P. Singh and subsequently in the name of Smt. Juhie Singh.	Not included in DA
10	Plot No. 1/15, Vishwas Khand, Gomti Nagar, Lucknow in the name of Juhie Singh (In exchange of Plot No. 118/A, Vishwas Khand and cost of the house constructed on this plot.	11,50,000(Amount reduced)
11	Plot No.2A, (Rishi Vasisht Cooperative Housing Society Ltd.) Saraswatipuram, Lucknow acquired in the name of U.P. Singh and later transferred in the name of Smt. Java Singh.	Not included in DA
12	Flat No. 1216, Ansal Towers, 38 Nehru Place, New Delhi acquired in the name of Sh. U.P. Singh and later transferred in the name of Smt. Java Singh.	931246
13	Flt No.8, Poorvi Apartments, Poorvi Marg, Vasant Vihar, New Delhi acquired in the name of Shri U.P. Singh and later transferred in the name of Smt. Java Singh.	934410
14	Plot No. 7A K.No.29/12, Mehrauli, New Delhi acquired in the name of Smt. Java Singh.	1100000
15	8 Bigha 9 Biswa 6 Biswansi (Khasra No.505) land in village Hardaurpur, Pargana Mahona, Tehsil Malihabad, Distt. Lucknow, UP in the name of Java Singh.	807500
16	3 Bigha 4 Biswa 8 Biswansi (Khasra No. 505) land in village Hardaurpur, ParganaMahona, Tehsil Malihabad, Distt. Lucknow, UP in the name of Smt. Java Singh.	281940
17	12 Biswa 9 Biswansi 13 Kachawansi (Khasra No. 504) in Bakshi Ka Talab, Lucknow in the name of Smt. Java Singh.	68100
18	8 Biswa 10 Biswansi 13 Kachawansi (Khasra No. 499 & 501) in Bakshi Ka Talab, Lucknow in the name of Smt.	54000

	Java Singh.	
19	8 Biswa 5 Biswansi 13 Kachawansi (Khasra No. 512) in Bakshi Ka Talab, Lucknow in the name of Smt. Java Singh.	42900
20	1 Bigha 5 Biswa 15 Biswansi (Khasra No.498) in Bakshi Ka Talab, Lucknow in the name of Smt. Java Singh.	133565
21	2 Bigha 15 Biswa 13 Biswansi & 10 Kachwansi land in village Hardaurpur, Bakshi Ka Talab, Lucknow, UP in the name of Smt. Juhie Singh.	228650
22	12 Biswansi (Khasra No.494) in Bakshi Ka Talab, Lucknow in the name of Smt. Juhie Singh.	25300
23	2 Bigha 9 Biswa 8 Biswansi 14 kachawansi (Khasra No. 504), 1 Bigha 18 Biswa 3 Biswansi (Khasra No.486), 1 Bigha 1 Biswa 16 Biswansi 14 Kachawansi (Khasra No. 488) all in Bakshi Ka Talab, Lucknow in the name of Smt. Juhie Singh.	477600
24	12 Biswa 8 Biswansi (Khasra No. 518/2) and 1 Biswa & 11 Biswansi (Khasra No. 516/2) land in village Hardaurpur, Pargana Mahona, Tehsil Malihabad, Distt. Lucknow, UP in the name of Shyam Bihari.	92500
25	1 Biswa(Khasra No. 488/526) 2 Biswa & 4 Biswansi (Khasra No. 501/535) and 10 Biswa & 15 Biswansi (Khasra No. 519/11) land in village Hardaurpur, Pargana Mahona, Tehsil Malihabad, Distt. Lucknow, UP in the name of Shyam Bihari.	91500
26	1 Bigha 1 Biswa 10 Biswansi 12 Kachwansi (Khasra No. 506) land in village Hardaurpur, Pargana Mahona, Tehsil Malihabad, Distt. Lucknow, UP in the name of Shyam Bihari.	107600
27	2 Bigha 3 Biswa 2 Biswansi 4 Kachwansi (Khasra No. 506) land in village Hardaurpur, Pargana Mahona,	183200

	Tehsil Malihabad, Distt. Lucknow, UP in the name of Shyam Bihari.	
28	1 Bigha 1 Biswa 10 Biswansi 12 Kachwansi (Khasra No. 506) land in village hardaurpur, Pargana Mahona, Tehsil Malihabad, Distt. Lucknow, UP in the name of Shyam Bihari.	107600
29	6 Biswa 6 Biswansi (Khasra No. 502/2) and 7 Biswa 13 Biswansi (Khasra No.519/8) land in village Hardarpur, Pargana Mahona, Tehsil malihabad, Distt. Lucknow, UP in the name of Shyam Bihari.	92350
30	4 Bigha 15 biswa 19 Biswansi (Khasra no. 494), 1 Bigha 1 biswa 10 biswansi 12 kachwansi (Khasra No.506) in the name of Smt. Priyamvada Singh W/o Shri A.P.N. Singh.	Not included in DA
31	3 Bigha 15 Biswa 6 Biswansi (Khasra No.489), Bakshi Ka Talab, Lucknow in the name of Shri A.P.N. Singh.	Not included in DA
32	Plot no. 1/16, Vishwas Khand, Gomti Nagar, Lucknow acquired in the name of B.P. Khandelwal and cost of the house constructed on this plot.	Not included in DA
33	Plot no. 1/18, Vishwas Khand, Gomti Nagar, Lucknow acquired in the name of Chhaya Singh and Anil Kumar Singh and cost of the house constructed on this plot.	2150166
34	House No. 1/40, Vivek Khand, Gomti Nagar, Lucknow acquired in the name of Anil Kumar Singh and later transferred in the name of Smt. Abha Singh.	293500
35	Plot No. 2B, (Rishi Vasisht Cooperative Housing Society Ltd.) Saraswatipuram, Lucknow acquired in the name of Anil Kumar Singh and later transferred in the name of Smt. Abha Singh.	Not included in DA
36	Plot No. 2/29, Vishwas Khand, Gomti Nagar, Lucknow acquired in the name of Smt. Abha Singh.	49138

37	Shop No. UGP 01, Arohi Plaza, Gomti Nagar, Lucknow acquired in the name of Shri Badri Singh.	50000
38	Shop No. UGP 02, Arohi Plaza, Gomti Nagar, Lucknow acquired in the name of Shri Badri Singh.	50000
39	Plot No.C-324, Qutubpur Iradat nagar Scheme, nirala Nagar, Lucknow acquired in the name of Smt. Lal Mani Devi and later transferred in the name of Shri Badri Singh.	Not included in DA
40	Land at Ladfora village, Distt. Nainital measuring 10 NALI & 2 Mutti Khata Khatauni, 6 situated at village Ladfora Talla, patti Sarna, Tehsil Dhari, Distt. Nainital, Uttar Pradesh acquired in the name of Smt. Priyamvada Singh	Not included in DA
41	Land at Ladfora village, Distt. Nainital measuring 12 NALI & 6 Mutti Khata Khatauni, 6 situated at village Ladfora Talla, patti Sarna, Tehsil Dhari, Distt. Nainital, Uttar Pradesh acquired in the name of Sh. Alok Kumar Singh.	Not included in DA
42	Land at Ladfora village, Distt. Nainital measuring 24 NALI Khata Khatauni, 6 situated at village Ladfora Talla, Patti Sarna, Tehsil Dhari, Distt. Nainital, Uttar Pradesh acquired in the name of Sh. A.P.N. Singh.	Not included in DA
43	Land at Ladfora village, Distt. Nainital measuring 11 NALI Khata Khatauni, 6 situated at village Ladfora Talla, Patti Sarna, Tehsil Dhari, Distt. Nainital, Uttar Pradesh acquired in the name of Smt. Rita Singh.	Not included in DA
44	12.5 acres agricultural land in Khasra No.263, Village Bhirva, Pargana Fakarpur, Tehsil kaiserganj, distt. Bahraich acquired in the name of Smt. Krishna Rani Chhabra.	Not included in DA
45	10 acres agricultural land in Araji No.132, Village hathi Chak, Pargana Fakarpur, tehsil kaiserganj, Lucknow	Not included in DA

	acquired in the name of Smt. Sharada Khandelwal.	
46	6.7990 hectares of land in village Bhirva, Tehsil Mehsi, Pargana Fakarpur, distt. Bahraich in Khata khatauni 165 Khasra 269 acquired in the name of Shri Badri Singh.	1000000
	Total	<u>14095515</u>

(II) Movable Assets:-Bank Accounts

Sl. No.	Bank Accounts	Balance as on 31.3.1998
1	SB A/c No. 32462 in IOB, main Br., Lucknow in the name of Sh. A.P. Singh	104182
2	SB A/c No. 344602010006313 in UBI, Vasanth Vihar., New Delhi in the name of Sh. A.P. Singh	227238
3	SB A/c No. 3699 in Shravasti Grameen Bank, Khaira Bazar, Baharaich in the name of Sh. A.P. Singh	66918
4	SB A/c No. 6033 in UBI, Vasanth Vihar., New Delhi in the name of Sh. A.P. Singh & Neelam Singh	342790
5	SB A/c No. 3975 in UBI, Vasanth Vihar., New Delhi in the name of Smt. Neelam Singh	94847
6	SB A/c No. 3588in UBI, Vasanth Vihar., New Delhi in the name of Smt. Neelam Singh & Juhie Singh	568627
7	PPF A/c No. 57 in SBI, UP Civil Sectt. Br., Lucknow in the name of Sh. A.P. Singh	658383
8	SB A/c No. 33753 in IOB, Main Br., Lucknow, in the joint name of Sh. A.P. Singh & Sh. U.P. Singh.	6803
9	SB A/c No. 3597 in IOB, Main Br., Lucknow in the	119742

	name of Sh. A.P. Singh (HUF)	
10	SB A/c No. 31828 in IOB, Main Br., Lucknow in the name of Smt. Neelam Singh	61299
11	SB A/c No. 35985 in IOB, Main Br., Lucknow in the name of Smt. Neelam Singh	27665
12	PPF A/c No. 1229 in SBI, Main Br., Lucknow in the name of Smt. Neelam Singh.	889543
13	SB A/c No. 4224 in UCO Bank, Gomti Nagar Br., Lucknow in the name of Sh. A.P. Singh (HUF)	324144
14	SB A/c No. 4225 in UCO Bank, Gomti Nagar Br., Lucknow in the name of Sh. A.P. Singh (HUF)	5693
15	SB A/c No. 31138 in IOB, Hazratganj, Lucknow in the name of Late Sh. Govind Mishra.	2700
16	SB A/c No. 1328 in Karur Vysysa Bank, Karol Bagh, New Delhi in the name of Late Sh. Govind Mishra.	708
17	SB A/c No. 2247 in Karur Vysysa Bank, Karol Bagh, New Delhi in the name of Late Sh. U.P. Singh.	475177
18	SB A/c No.7356 in UBI Vasant Vihar, Delhi in the name of Sh. K.M. Khandelwal.	Not included in DA
19	SB A/c No. 1425 in Karur Vysysa Bank, Karol Bagh, New Delhi in the name of Sh. Anil Kumar Singh and Smt. Chhaya Singh.	Not included in DA
20	SB A/c No. 562 in IOB, Gomti Nagar, Lucknow in the name of Sh. APN Singh.	Not included in DA
	Total	3976459

Shares

Sl. No.	Shares	Value in (Rs.)
1	500 equity shares of Balrampur Chini Mills Ltd. in the name of Sh. A.P. Singh.	51000
2	2300 equity shares of Balrampur Chini Mills Ltd. in the name of Smt. Java Singh.	331000
3	117 equity shares of Balrampur Chini Mills Ltd. in the name of Late Sh. U.P. Singh.	34800
4	200 equity shares of Balrampur Chini Mills Ltd. in the name of Smt. Abha Singh.	10400
5	117 equity shares of Balrampur Chini Mills Ltd. in the name of Sh. A.P. N Singh.	34800
6	1000 equity shares of Banzo petro International Ltd. in the name of Ms. Java Singh.	10000
7	2000 units of CANGANGA SCHEME, CANBANK MUTUAL FUNDS acquired on 5.4.95 by Sh. A.P. Singh.	20000
8	1500 units of CANGANGA SCHEME, CANBANK MUTUAL FUNDS acquired on 1.4.91/1000, 1.7.91/500 by Sh. A.P. Singh in the name of Ms. Juhie Singh.	15000
9	1000 units of CANGANGA SCHEME, CANBANK MUTUAL FUNDS acquired on 30.3.90 by Sh. A.P. Singh in the name of Ms. Juhie Singh.	10000
10	1000 units of CANPEP 91 Scheme, Canbank Mutual Funds in the name of UP Singh.	10000
11	1150 equity shares of Colgate Palmolive (India) pvt. Ltd. in the name of Smt. Neelam Singh.	468000
12	250 equity shares of Colgate Palmolive (India) pvt. Ltd.	86500

	in the name of A.P. Singh HUF.	
13	400 equity shares of Colgate Palmolive (India) pvt. Ltd. in the name of Ms. Java Singh.	181200
14	50 equity shares of Colgate Palmolive (India) pvt. Ltd. in the name of Late Sh. U.P. Singh.	28000
15	294 equity shares of Cadbury India Ltd. in the name of Smt. Neelam Singh.	8100
16	880 equity shares of Cadbury India Ltd. in the name of Smt. Java Singh.	30150
17	50 shares ('A' Part were allotted on premium of Rs.10/- each on 1.1.90, 50 shares 'B' part were allotted on 1.1.91 on premium of Rs.20/- per share, 30 Part 'C' Debentures of Rs.50/- each were allotted on 13.3.89) and same were converted in 50 shares on 31.5.95 of Deepak Fertiliser & Petrochemicals Corporation Ltd. under Folio No. DF-134342 in the name of Shri A.P. Singh.	4000
18	50 shares ('A' Part were allotted on premium of Rs.10/- each on 1.1.90, 50 shares 'B' part were allotted on 1.1.91 on premium of Rs.20/- per share, 50 Part 'C' Debentures of Rs.50/- each were allotted on 13.3.89) of Deepak Fertiliser & Petrochemicals Corporation Ltd. under Folio No. DF-134345 acquired by Shri A.P. Singh in the name of Smt. Juhie Singh.	5000
19	50 shares ('A' Part were allotted on premium of Rs.10/- each on 1.1.90, 50 shares 'B' part were allotted on 1.1.91 on premium of Rs.20/- per share, 30 Part 'C' Debentures of Rs.50/- each were allotted on 13.3.89 and same were converted in 50 shares) on 31.5.95 of Deepak Fertiliser & Petrochemicals Corporation Ltd. under Folio No. DF-134346 acquired by Shri A.P. Singh in the name of Ms. Java Singh.	4000

20	50 shares ('A' Part were allotted on premium of Rs.10/- each on 1.1.90, 50 shares 'B' part were allotted on 1.1.91 on premium of Rs.20/- per share, 30 Part 'C' Debentures of Rs.50/- each were allotted on 13.3.89 and same were converted in 50 shares on 31.5.95 of Deepak Fertiliser & Petrochemicals Corporation Ltd. under Folio No. DF-134343 acquired by Shri A.P. Singh in the name of Ravi Singh.	4000
21	50 shares ('A' Part were allotted on premium of Rs.10/- each on 1.1.90, 50 shares 'B' part were allotted on 1.1.91 on premium of Rs.20/- per share, 50 Part 'C' Debentures of Rs.50/- each were allotted on 13.3.89 of Deepak Fertiliser & Petrochemicals Corporation Ltd. under Folio No. DF-134344 acquired by Shri A.P. Singh in the name of Ms. Abha Singh.	5000
22	134 shares of Gujrat Ambuja Cement (on conversion of 6700 shares of DLF CEMENT upon merger with Gujrat Ambuja) in the name of Shri A.P. Singh Folio No.150926.	109775
23	4800 shares of DLF CEMENT in the name of Ms. Java Singh Folio No.150922.	79200
24	13 shares of Hindustan Unilever Ltd. under folio No.2977610 against 30 shares of Brooke Bond Lipton (India) Ltd. in the name of Shri A.P. Singh	10004
25	140 shares of Brooke Bond Lipton (India) Ltd., in the name of Smt. Neelam Singh and Ms. Java Singh.	42280
26	900 shares of Brooke Bond Lipton (India) Ltd. in the name of Ms. Java Singh.	271800
27	480 shares of M/s Hindustan Unilever Ltd. in the name of Sh. A.P. Singh.	1200
28	100 shares of M/s Hindustan Unilever Ltd. in the name of Sh. A.P. Singh.	54000

29	270 shares of M/s Hindustan Unilever Ltd. in the name of Smt. Neelam Singh and Juhie Singh..	151500
30	100 shares of M/s Hindustan Unilever Ltd. in the name of Sh. A.P. Singh.	56000
31	600 shares of M/s Hindustan Unilever Ltd. (Lakme) in the name of Ms. Java Singh Singh.	272520
32	810 shares of M/s Hindustan Unilever Ltd. (against shares of Ponds Ltd.) in the name of Ms. Juhie. Singh.	272520
33	500 shares of M/s Hughes & Huges Chem Ltd. in the name of Ms. Java Singh.	5000
34	1000 shares of M/s Hughes & Huges Chem Ltd. in the name of Sh. U.P Singh.	10000
35	500 shares of M/s Hughes & Huges Chem Ltd. in the name of Ms. Abha Singh.	5000
36	200 shares of M/s Hughes & Huges Chem Ltd. in the name of Ms. Snehlata Singh.	2000
37	251 shares of Indian Hotels Folio No. J008544 acquired by Shri A.P. Singh in the name of Smt. Java Singh from Secondary Market.	81360
38	300 equity shares of ICICI Ltd. under folio No. J 027671 acquired by Sh. A.P. Singh in the name of Smt. Java Singh.	37000
39	125 shares of ITC against 2000 shares of ITC Bhadra chalam papers boards in the name of Smt. Neelam Singh IN 3011557/1005497.	61320
40	156 shares of ITC against 2500 shares of ITC Bhadra chalam papers boards in the name of Smt. Neelam Singh IN 3011557/10029481	116625
41	6 shares of ITC against 100 shares of ITC Bhadra chalam papers boards in the name of U.P. Singh A-005852.	3660

43	60 shares of Aditya Birla Nuvo Ltd. (against 180 shares of Indo Gulf Fertilisers Ltd.) Folio No.1103495 in the name of Abha Singh.	3250
44	10000 units of Morgan Stanley Mutual Fund Folio No. MSG 1555872 acquired by Sh. A.P. Singh in the name of Smt. Java Singh from Secondary Market.	90000
45	84 shares Folio No.15325399 of Reliance Industries Ltd. acquired by Shri A.P. Singh in the name of Ms. Neelam Singh & Shri A.P. Singh.	3191
46	66 shares Folio No.15325371 of Reliance Industries Ltd. acquired by Sh. A.P. Singh in the name of Ms. Neelam Singh and Sh. A.P. Singh.	2294
47	66 shares Folio No.15325356 of Reliance Industries Ltd. acquired by Sh. A.P. Singh in the name of A.P. Singh and Juhie Singh.	2294
48	84 shares Folio No.15325372 of Reliance Industries Ltd. acquired by Sh. A.P. Singh in the name of Neelam Singh.	2941
49	66 shares Folio No.15325364 of Reliance Industries Ltd. acquired by Sh. A.P. Singh in the joint names of Neelam Singh and Juhie Singh.	2294
50	500 shares of Reliance petroleum converted into 45 shares of RIL in the name of Sh. A.P. Singh under Folio No.102433125.	5379
51	36 shares of Reliance Industries in the name of Neelam Singh and Juhie Singh under Folio No.15325348.	580
52	2000 SHARES Folio No. 58578258 of Reliance Industries Ltd. acquired by Shri A.P. Singh in the name of Ms. Java Singh from the Secondary Market.	20000
53	1410 shares Folio No. 24372162 of Reliance Industries Limited acquired by Shri A.P. Singh in the name of Ms.	12095

	Java Singh from the Secondary Market.	
54	188 shares Folio No. 24631630 of Reliance Industries Limited acquired by Shri A.P. Singh in the name of Ms. Java Singh (400 purchased during 1991, 200 purchased on 26.8.93, 50 purchased on 3.8.94, 55 allotted on 16.3.95).	10970
55	109 shares Folio No.16067717 of Reliance Industries Limited (issued against 1200 shares of RPL issued in Sept. 93 on the merger of RPL in RIL) acquired by Shri A.P. Singh in the name of Ms. Java Singh in September, 1993.	9185
56	600 shares of Reliance Industries Ltd. in the name of Ms. Java Singh and Ms. Abha Singh under Folio No.2433052.	9019
57	700 shares Folio No.16067725 of Reliance Petroleum Ltd. acquired by Sh. A.P. Singh in the name of Ms. Abha Singh in September, 1993.	12010
58	80 shares Folio No. 35660160 of Reliance Industries Ltd. acquired by Sh. A.P. Singh in the name of Ms. Abha Singh in 1987.	2950
59	800 shares of Tata Chemicals Ltd. under Folio No. CIU 37827 on 1.6.1992 in the name of Udai Pratap Singh and Java Singh.	5000
60	1500 shares of TISCO acquired in the name of Ms. Java Singh in Secondary market on 26.12.1996.	251250
61	7300 units of UTI Master Growth in the name of Ms. Java Singh on 25.4.1996	73730
62	200 shares Folio No. 125011 of M/s Venus Sugars Ltd. acquired 29.3.94 by Shri A.P. Singh in the name of A.P. Singh (HUF).	2000
63	800 shares Folio No.1752 and 125009 of M/s Venus	8000

	Sugars Ltd. acquired 29.3.94 by Sh. A.P. Singh in the name of Ms. Java Singh.	
64	800 shares Folio No.1753 and 125006 of M/s Venus Sugars Ltd. acquired 29.3.94 by Sh. A.P. Singh in the name of Ms. Abha Singh.	8000
65	38,700 shares in the name of Sh. U.P. Singh of m/s Venus Sugars Ltd. acquired during the period 26.7.1996 to 13.9.1996.	159379
66	700 shares in the name of Sh. Govind Mishra of M/s Venus Sugars Ltd. under Folio No.125008 dt. 15.1.1994.	7000
	TOTAL	36,96,525/-

Other items

1	Inventory of various household items found at H.No.1/9, 1/10, Vishwas Khand, Gomti Nagar, Lucknow (portion of Sh. A.P. Singh & his wife).	
2	Premier Padmini Car (No.UP-32-3939) acquired by Sh. A.P. Singh in 1983.	
	Total	3,40,900/-

Total (Immovable + Movable Assets) = Rs.2,21,09,399/-

INCOME DURING CHECK PERIOD

S.No.	Particulars	Amount in Rs.
1.	Net Salary income of Sh. Akhand Pratap Singh.	1758720

2.	Income of Sh. A.P. Singh from rent, shares, bank, interest etc.	144082
3.	Income of Sh. A.P. Singh from agriculture	144000
4.	Transfer of balance in the PPF A/c No. 325 of Sh. U.P. Singh to the nominee Sh. A.P. Singh in SBI, Main Branch, Lucknow.	736258
5.	Transfer of balance in the PPF A/c No. 1318 of Sh. U.P. Singh in Srawasthi Grameena Bank, Khaira Bazaar, Bahraich to the nominee Sh. A.P. Singh.	237654
6.	Transfer of balance in the PPF A/c No. 369 of Sh. U.P. Singh in Punjab National Bank, Bahraich to the nominee Sh. A.P. Singh.	415760
7.	Total Income of Smt. Neelam Singh	1552397
8.	Total Income of A.P. Singh, HUF	464767
	Total	54,53,638

EXPENDITURE DURING CHECK PERIOD

Sl. No.	Shares	Value in (Rs.)
1	Unverifiable Household expenditure (1/3 of the net salary of Shri A.P. Singh)	586240
2	Amount paid by Smt. Neelam Singh o Music Corner, C-	28000

	25, Shopping Centre, Vasant Vihar, New Delhi on 28.12.97 towards purchase of one Samsung TV + VCR couple 9	
3	Total amount incurred vide various cheques issued in favour of various persons and companies from SB A/c No.2247 opened, controlled and managed by Shri A.P. Singh in the name of U.P. Singh in Karur Vysya Bank Limited, karol bagh, New Delhi.	4094203
4	Cheque No.0777936 dated 9.4.97 issued in favour of M/s Angel Foods pvt. Ltd. by A.P. Singh from A/c No.32462 in Indian Overseas Bank, Lucknow.	415000
5	Cheque No. 361207 dated 27.5.97 issued in favur of UP IAS Association by A.P. Singh from A/c No.32462 in Indian Overseas Bank, Lucknow.	500
6	Cheque No.0786167 dated 21.1.97 issued in favour of Secretary, Lucknow Development Authority by A.P. Singh from A/c No.32462 in Indian Overseas Bank, Lucknow.	890
7	Cheque No.361201 dated 24.1.97 issued in favour of UP Housing & Development Board, Lucknow by A.P. Singh from A/c No.32462 in Indian Overseas Bank, Lucknow.	11620
8	Cheque No.081796 dated 6.1.97 issued in favour of U.P. Singh by A.P. Singh from A/c No.33753 in Indian Overseas Bank, Lucknow.	43200
9	Cheque No. 0777934 dated 11.1.97 issued in favour of Lucknow Golf Club by A.P. Singh from A/c 32462 in Indian Overseas bank, Main Branch, Lucknow and other amount paid by Shri A.P. Singh to the Lucknow Golf Club.	7188
10	Cheque No.0786166 dated 17.1.97 and Cheque No.0827640 dated 13.12.96 issued in favour of Avadh	12120

	Travel & Tourism Bureau (P) Ltd., from A/c No.32462 in Indan Overseas Bank, Lucknow by A.P. Singh.	
11	Payment made by A.P. Singh to Ananya Travels and Tours vide various cheques by A.P. Singh from A/c No.32462 in Indian Overseas Bank Lucknow.	141064
12	Cheque No. 0777937 dated 22.4.97 issued in favour of Akhil Bharatiya Chhatriya Mahasabha from A/c No. 32462 in Indian Overseas bank, Lucknow by A.P. Singh.	5000
13	Payment made by A.P. Singh to Noida Golf Club.	11270
14	Payment made by A.P. Singh to Delhi Gymkhana Club.	5000
15	IOB Cheque No.0786676 dt. 3.12.96 issued from A/c No.31828 of Neelam Singh favouring Delite Housing Pvt. Ltd.	10000
16	Installation charges and bill payment in r/o Tel. No.2309885 in the name of A.P. Singh at 1/9 Vishwas Khand from 1.1.89 to 31.03.1998.	436317
17	Installation charges and bill payment in r/o Tel. No. 2309889 in the name of Badri Singh at 1/10 Vishwas Khand from 1.1.89 to 31.03.98.	276663
18	House Tax Rs.36000/- regarding 14-D, Basant Lok, New Delhi paid vide cheque in Jan/Feb, 98 in MCD and Misc. Charges of Rs.8420/- paid to DDA.	44420
19	Payment made by A.P. Singh and Neelam Singh to Ritz Restaurant, Lucknow at the time of marriage of Java Singh.	68500
20	Payment made by Neelam Singh to Punjab Tent House, Lucknow at the time of marriage of Java Singh vide Cheque No.0786674 dt. 19.11.96.	40000
21	Payment made by A.P. Singh to Anand Shri Enterprises, Lucknow vide Cheque No.0637012 dt. 2.7.96.	19257

22	Payment made to Shri Santosh Patel by A.P. Singh vide cheque No.174301 dt. 25.9.97 from A/c No.3699 in Srawasti Grameena Bank, Behraich.	10000
23	Payment made towards electricity bill for 1/9, Vishwas Khand, Gomti Nagar, Lucknow.	21249
24	Payment made to Indian Institute of Management, Ahmedabad towards fee. Mess Charges and Case Material Charges for Ms. Java Singh for the two year PGDM course from 1992 to 1994.	53827
25	Cheque dated 6.10.95 issued for getting a draft favouring M/s Angel Foods Pvt. Ltd. payable at Lucknow by A.P. Singh from A/c No. 6313 in Union Bank of India, Vasant Vihar, New Delhi.	100000
26	Cheque dated 3.4.96 issued in favour of R.P. Singh by Smt. Neelam Singh from A/c No.3588 in Union Bank of India, Vasant Vihar, New Delhi.	1000
27	Cheque dated 8.11.96 issued for getting a draft favouring M/s Angel Foods Pvt. Ltd. by Smt. Neelam Singh from A/c No.3588 in Union Bank of India, Vasant Vihar, New Delhi.	360000
28	Cheque dated 13.2.98 issued in favour of World Vision India from A/c No.32462 in the name of Shri A.P. Singh in IOB, Hazratganj, Lucknow.	1800
29	Cheque dated 14.1.98 and cheque dated 5.3.98 for Rs.7,340/- issued in favour of UP Education for all project from A/c No.35257 in the name of Shri A.P. Singh HUF in IOB, Hazratganj, Lucknow.	15880
30	Payment made to Lucknow Development Authority vide cheque Nos.473672, 473674 to 473676, 473678, 473680, 473902 & 473903 each for Rs.4,000/- from SB A/c No.31062 in the name of A.P. Singh & Neelam Singh in Indian Overseas Bank, Hazratganj, Lucknow.	32000

31	Payment to Dwarikesh Sugar Industries Ltd., Mumbai alongwith DD charges made from A/c No.7716 in the name of Shri A.N.N Singh vide debit voucher dated 24.01.1995.	125250
32	Payment to Satish Chand Jagdish Chand Builders Pvt. Ltd., Lucknow along-with DD charges made from A/c No. 7716 in the name of Shri A.P.N. Singh vide debit voucher dated 18.02.1995.	510255
33	Payment to Vinlab Exports Pvt. Ltd. from A/c No.3860 in the name of Shri Anil Kumar Singh vide cheque No.378288 dated 1.2.1997.	50000
	TOTAL	75,37,713/-

CALCULATION OF DISPROPORTIONATE ASSETS

(A) Assets as on 01.04.1982	Rs. 161100/-
(B) Assets on 31.03.1998	Rs. 2,21,09,399/-
(C) Assets acquired during the check period (B-A)	Rs. 2,19,48,299/-
(D) Expenditure during the check period	Rs. 75,37,713/-
(E) Total Assets & Expenditure during the check period (C+D)	Rs. 2,94,86,012/-
(F) Income during the check period	Rs. 54,53,638/-
(G) Disproportionate assets (E-F)	Rs 2,40,32,374/-

6. *Accused Juhie Singh (A-3) and Java Singh (A-4) were also charged only under 109 IPC r/w Section 13(1) (e) P.C. Act punishable U/s 13 (2) P.C. Act, 1988 for aiding the commission of offence by acquiring properties in their name when the funds for acquiring these properties had come from their father A.P. Singh. No other charge either of criminal conspiracy or abetment of forgery etc was framed against accused no. 3 and accused no. 4. This order was never challenged by either of the parties and thus had attained finality. Other accused persons were discharged vide the same order dated 31.07.2014.*

7. PROSECUTION EVIDENCE.

7.1 The prosecution examined 89 witnesses in support of its case. The witnesses examined by the prosecution to substantiate their case can be broadly classified into eight categories. The **first category** of witness includes witnesses examined by the prosecution who conducted search proceedings at the various immovable properties of the accused persons. This category consists of the following witnesses :

PW-1 Sh. Arun Kumar Singh.

PW-10 Sh. Gulsher Ali

PW-82 Sh. Neeraj Aggarwal

PW-86 Sh. O.P. Parida.

7.2 **Second category** of witness are the witnesses to prove the income of the accused A.P. Singh during the check period. This category includes the

following witnesses :

PW-33 Sh. Vinod Kumar Singh – proved income certificate

Ex.PW-33/A-1 to Ex.PW-33/A-14.

PW-34 Sh. Subedar Singh – proved salary certificate Ex.PW-34/A.

PW-35 Sh. RCL Srivastava – proved salary certificate Ex.PW-35/A.

PW-36 Sh. N.S. Venkateshwaran – proved personal file of A.P. Singh

Ex.PW-36/A.

PW-57 Sh. K.K. Daimary – proved salary statement Ex.PW-57/A.

PW-58 Sh. T.R. Yadav – proved salary certificate Ex.PW-58/A and

Ex.PW-58/B.

PW-59 Sh. Vidhyadhar Pathak – proved salary statement of A.P. Singh

Ex.PW-59/A.

PW-60 Sh. Brijesh Kumar Gupta.

PW-88 Sh. S.K. Sinha.

7.3 **Third category** of witness includes witnesses examined by the prosecution to prove the expenditure on immovable assets for construction, renovation etc as well as investment of accused persons on these immovable assets during the check period. This category of witnesses covers :

PW-4 Sh. Rajiv Kumar Goel – Architect who prepared proposal plan and

drawing for plot no. 1/9 and 1/10, Vishwas Khand, Gomti Nagar, U.P.

PW-5 Sh. P.C. Mehrotra – Supervised construction of plot no. 1/9, Vishwas

Khand and plot no. 2/27, Gomti Nagar, U.P.

PW-6 Sh. Rajesh Kumar Aggarwal – prepared designs for plot no. 1/15, 1/16

and 1/18 Vishwas Khand, U.P.

PW-7 Sh. Jamuna Prasad – carried out repair work at plot no. 1/15, 1/16 and 1/18, Vishwas Khand, U.P.

PW-11 Sh. Dharampal Vij – deposed with respect to flat no. 8, Reserve Bank Colony, Vasant Vihar.

PW-12 Sh. Sudhir Kumar Chhabra – deposed with respect to flat no. 8, Poorvi Apartment, Delhi.

PW-14 Sh. Surender Bahadur Singh – witness to sale deed executed by Sh. Vijay Kathuria Ex.PW-15/A.

PW-15 Sh. Virender Bahadur Singh – witness to various sale deeds.

PW-16 Sh. Mahadev – identified sale deed Ex.PW-16/A with respect to 14 biswas land.

PW-17 Sh. Arun Kumar Verma – executed sale deed on behalf of Ms. Malti Singh in favour of A.K. Singh.

PW-25 Ms. Preeti Singh – expenditure witness.

PW-30 Sh. S.S. Tiwari – expenditure witness.

PW-31 Sh. Suman Shankar – witness to expenditure on club membership.

PW-37 Sh. Gorakh Nath Singh – witness to exchange of plots.

PW-39 Sh. Satya Narayan Chorasias – stated that plot no. 1/9, Vishwas Khand was allotted to A.P. Singh and plot no. 1/10 was allotted to Govind Mishra.

PW-53 Sh. Sushil Kumar Goel – hostile witness who deposed regarding Shanti Kunj property.

PW-56 Sh. Raj Kumar Goel – hostile witness who deposed regarding sale deed

in favour of Java Singh.

PW-61 Sh. Madan Pal – stated that Flat no. 8, Poorvi Marg was inherited by Java Singh as per will dated 18.08.1991 of her grandfather Sh. U.P. Singh.

PW-62 Sh. Arjun Kumar – stated that Juhie Singh acquired plot no. 1/10, Vishwas Khand from Sh. Govind Mishra after his death. Also, deposed with respect to various other immovable assets.

PW-64 Sh. Kamlesh Kumar Shukla – proved exchanged deed Ex.PW-64/A with respect to plot no. 1/15, Vishwas Khand and lease deed Ex.PW-64/B.

PW-65 Sh. Ashok Kumar Aggarwal – deposed with respect to khasra no. 505, Village Hardodpur, U.P.

7.4 The **fourth category** of witness are the witnesses examined by the prosecution to prove agricultural income and expenditure of accused A.P. Singh qua his lands in U.P. This category encompasses :

PW-68 Sh. Bhagwati.

PW-69 Mohd. Rashid

PW-70. Sh. Munna Lal Gautam

PW-71 Sh. Anirudh Kumar Mishra

PW-73 Sh. Sudarshan Patel.

PW-75 Sh. Mulahe Ram.

PW-84 Sh. Santosh Patel

PW-85 Sh. Rama Shankar Pandey.

7.5 The **fifth category** of witness are the witnesses to the investment made by the accused persons in shares of various companies. This category of witnesses comprise of :

PW-20 Sh. Jaya Shankar

PW-21 Sh. Damodar Kedlaya

PW-22 Sh. Amit Bhasin

PW-23 Sh. Yogesh Kumar Chauhan

PW-24 Sh. Ajay Kumar Trehan

PW-29 Ms. Saloni Baweja.

PW-43 Sh. Santosh Kumar Aggarwal

PW-44 Sh. V. Sesha Sayee

PW-45 Sh. Vijay Govind Madali.

PW-46 Sh. Tony Joseph.

PW-47 Sh. Rajiv Kumar

PW-48 Sh. Ankit Singhal

PW-49 Sh. Rajender Singhal

PW-50 Sh. Sankalp Jain

PW-51 Sh. Shanti Nath Jha

PW-67 Sh. N.K. Jain

PW-72 Sh. Shyam Sunder Gaud.

PW-80 Sh. Hari Shankar Almal.

7.6 The **sixth category** of witness are the official witnesses who handed over khatauni records or bank records of accused persons to the

prosecuting agency. This category of witnesses comprise of :

PW-8 Sh. Hanuman Prasad Gupta – supplied khatuni of lands of A.P. Singh
Ex.PW-8/A and Ex.PW-8/B.

PW-19 Sh. Rakesh Aggarwal – handed over details of bank accounts of A.P.
Singh at Shetriya Gramin Bank, Behraich, U.P to CBI.

PW-27 Sh. Devi Sharan Shukla – handed over details of PPF account of
Neelam Singh and U.P Singh maintained at SBI Lucknow to CBI.

PW-28 Sh. B.C. Jain – handed over ITR files of A.P. Singh and his family to IO
vide seizure memo Ex.PW-28/A.

PW-32 Sh. Anugrah Srivastava – handed over ITR files of A.P. Singh and
family to CBI vide seizure memo Ex.PW-32/A.

PW-38 Sh. Yugal Kishore Pandey – handed over details of PPF account of A.P.
Singh Ex.PW-38/B to CBI.

PW-42 Sh. Prem Masih – handed over details of bank account of A.P. Singh
and family at Union Bank of India to CBI.

PW-55 Sh. Rajesh Saraff – handed over various bank account transaction
documents of A.P. Singh to CBI.

PW-63 Sh. Jai Prakash Singh – Bank witness.

PW-74 Sh. Ravish Kumar Verma – provided income tax details of accused

PW-76 Sh. Dalbir Lal – provided details regarding property tax of 14D, Vasant
Lok paid by A.P. Singh.

PW-77 Dr. Krishan Kant Singh – proved death certificate of U.P. Singh.

PW-78 Sh. Pradeep Kumar Kapoor – provided bank account details of A.P.
Singh and Neelam Singh at Union Bank of India to CBI.

PW-83 Sh. Madhur Jain – deposed regarding ITR prepared of Juhie Singh, Java Singh and Neelam Singh.

7.7 The **seventh category** of witness are the expert witnesses. This category of witnesses comprise of :

PW-2 Sh. Vipin Kumar Singhal – prepared valuation report Ex.PW-2/A including cost of construction of property 1/9 and 1/10, Vishwas Khand, U.P.

PW-40 Sh. Rajiv Sharma – prepared valuation report Ex.PW-40/B to Ex.PW-40/D of property no. 1/15, 1/16 and 1/18, Vishwas Khand, U.P as well as valuation report Ex.PW-40/E of property at Village Chandanpur, Suharia.

PW-41 Sh. I.P. Singh – expert witness regarding signature and handwriting of accused.

PW-52 Sh. Ravindra Sharma – Assistant Director and Scientific Expert CFSL, Shimla.

PW-66 Sh. Abhimanyu Kumar – Expert witness from CFSL who proved his report Ex.PW-66/Z-614 (colly).

7.8 The **eighth category** of witness are the miscellaneous witnesses. This category of witnesses include :

PW-3 Sh. Pancham Lal – He was from Lucknow Development Authority but turned hostile.

PW-9 Sh. Nawab Mirza – He was a Notary Public but denied signatures at any

of the documents shown to him.

PW-13 Sh. Nisar Mohd. - He handed over certain documents to CBI vide seizure memo Ex.PW-13/A and Ex.PW-13/B.

PW-18 Sh. Manish Jain - He handed over certain documents to CBI vide seizure memo Ex.PW-18/A to Ex.PW-18/C. He also turned hostile.

PW-26 Ms. Manju Mishra – deposed regarding signature book maintained at State Bank of India, UP Civil Secretariat Branch.

8. The detailed deposition of the above stated witnesses is not discussed here for the sake of brevity but will be referred to when essential during the detailed discussion on merits.

9. During trial when the evidence of witnesses was still going on A-1 Akhand Pratap Singh expired on 18.06.2023 and after due verification of his death, the proceedings against Akhand Pratap Singh were abated vide order dated 01.08.2023. Even after the death of the prime accused, prosecution examined certain other witnesses and finally the prosecution evidence was closed on 25.09.2023.

10. Statement of Accused

10.1 After the death of Akhand Pratap Singh, who was the only public servant charged with the offence U/s 13 (1) (e) r/w 13 (2) P.C. Act, there was no other accused who could 'account for' the income of Akhand Pratap Singh and hence establish offence U/s 13 (1) (e) P.C. Act. Thus, there was no

incriminating evidence against accused Juhie Singh and Java Singh i.e daughters of Akhand Pratap Singh who were charged only with the offence U/s 109 IPC r/w 13 (1) (e) punishable U/s 13 (2) P.C. Act, 1988 which could be put to them. In '**State Vs Shekh Khader Shekh Buden' 1991 SCC Online Kar 77** it has been held that :

'A mere look at this section indicates that only if there are any circumstances appearing in the evidence against the accused, the court could proceed to examine the accused under this section for the purpose of enabling him to personally explain the same. When there is absolutely no circumstances appearing against the accused, it appears to us that there would be no scope for the Magistrate to examine the accused under this section.'

Accordingly, recording of statement of accused Juhie Singh and Java Singh U/s 313 Cr.P.C was dispensed with in the absence of any incriminating evidence against them.

11. Moreover, an application was filed by accused Juhie Singh and Java Singh seeking acquittal in the present proceedings on the ground that after the death of primary accused, who was a public servant, the present proceedings qua them cannot be sustained since they are only charged with the offence of abetment by aiding in acquiring assets from the income of the prime accused Akhand Pratap Singh.

12. Reply to the said application was filed by CBI vehemently

denying the averments made by the applicants and stating that there are independent charges against the accused Juhie Singh and Java Singh and thus they cannot be acquitted at this stage.

13. Detailed arguments were heard on both the sides. It is averred by Ld. Counsel for accused no. 3 and 4 that even after the death of the prime accused Akhand Pratap Singh (A-1), presumption of innocence qua him would continue as abatement of a trial could be equated to acquittal, as has been held in **U. Subhadramma & Ors. Vs State of A.P & Anr. (2016) 7 SCC 797**. It is further argued by Ld Counsel for A-3 and A-4 that if A-1 is presumed to be innocent, then A-3 and A-4 who are only charged for abettment by aiding in acquisition of certain immovable properties cannot be prosecuted or convicted as in order to determine whether A-3 and A-4 abetted their father i.e A-1 in acquisition of certain properties, it would first have to be determined if these properties fall within their father's disproportionate resources / assets or not, which cannot now be decided. Ld Counsel has also relied upon the judgment of '**Jamuna Singh Vs State of Bihar AIR 1967 SC 553**' in this regard. Ld Counsel for A-3 and A-4 have also relied upon the following judgments in support of their contentions :

1. *Tej Prakash Shami & Anr. Vs State of W.B. & Anr., 2016 SCC Online Cal 1212.*
2. *Seeta Hemchandra Shashittal Vs State of Maharashtra (2001) 4 SCC 525.*
3. *Pratima Behera Vs State of Orissa, 2017 Cr.L.J. 1654.*
4. *Shri Ram Vs State of UP (1975) 3 SCC 495.*

5. *Kedari Lal Vs State of MP (2015) 14 SCC 505.*
6. *Faguna Kantha Nath Vs State of Assam (1959 Supp 2 SCR 1)*
7. *Jamuna Singh Vs State of Bihar (AIR 1967 SC 553).*
8. *Kartongen Kem Och Forvalthna Ab Vs State through CBI (2004 SCC Online Delhi 65).*
9. *U. Subhadramma & Ors. Vs State of A.P & Anr. (2016) 7 SCC 797.*
10. *State of Maharashtra Vs Eknath Yeshwat Pagar (1981) 2 SCC 299.*
11. *Sarit Kumar Gupta Vs State of Jharkhand, 2011 SCC Online Jhar 638.*
12. *State of Maharashtra Vs Ramdas Shankar Kurlekar, 1998 SCC Online Bom 745.*
13. *Amara Krishna Mohan Rao & Ors. Vs State of A.P, 2011 SCC Online AP 578.*
14. *Om Prakash Vs CBI, 2017 SCC Online Del 10249.*
15. *State Vs Sheikh Khader Sheik Buden, 1991 SCC Online Kar77.*
16. *M. Khivraj Vs State of Mysore, 1955 SCC Online Kar 31.*

14. Per contra, Ld. Special PP for CBI vehemently argued that a person can very well be convicted of abetting an offence even though a person alleged to have committed that offence has been acquitted. That there is sufficient, cogent and credible evidence against A-3 and A-4, well supported by documentary and oral evidence. Ld. Special PP for CBI has also relied upon the judgment of '**Jamuna Singh Vs State of Bihar AIR 1967 SC 553**' in support of his contention in addition to the following judgments :

1. *Siddarth Verma Vs. CBI, 2010 (4) CCR 214.*

2. *Wakil Yadav Vs State of Bihar, 2001 SCC Crl. 1499.*

3. *Smt. Chhaya Yuvraj Dahiwal & Ors. Vs State of Maharashtra, Bombay High Court, Date of Decision 06.06.2023.*

15. **Section 13 of Prevention of Corruption Act, 1988** reads as under :

“13. Criminal misconduct by a public servant -

(1) A public servant is said to commit the offence of criminal misconduct -

(a) if he habitually accepts or obtains or agrees to accept or attempts to obtain from any person for himself or for any other person any gratification other than legal remuneration as a motive or reward such as is mentioned in section 7; or

(b) if he habitually accepts or obtains or agrees to accept or attempts to obtain for himself or for any other person, any valuable thing without consideration or for a consideration which he knows to be inadequate from any person whom he knows to have been, or to be, or to be likely to be concerned in any proceeding or business transacted or about to be transacted by him, or having any connection with the official functions of himself or of any public servant to whom he is subordinate, or from any person whom he knows to be interested in or related to the person so concerned; or

(c) if he dishonestly or fraudulently misappropriates or otherwise converts for his own use any property entrusted to him or under his control as a public servant or allows any other person so to do; or

(d) if he -

(i) by corrupt or illegal means, obtains for himself or for any other person any valuable thing or pecuniary advantage; or

(ii) by abusing his position as a public servant, obtains for himself or for any other person any valuable thing or pecuniary advantage; or

(iii) while holding office as a public servant, obtains for any person any valuable thing or pecuniary advantage without any public interest; or

(e) if he or any person on his behalf, is in possession or has, at any time during the period of his office, been in possession for which the public servant cannot satisfactorily account, of pecuniary resources or property disproportionate to his known sources of income. Explanation.—For the purposes of this section, “known sources of income” means income received from any lawful source and such receipt has been intimated in accordance with the provisions of any law, rules or orders for the time being applicable to a public servant.

(2) Any public servant who commits criminal misconduct shall be punishable with imprisonment for a term which shall be not less than one year but which may extend to seven years and shall also be liable to fine.”

Section 13 enacts that misappropriation of government property and possession of assets disproportionate to known sources of income would constitute criminal misconduct on part of the public servant. **Moreso, intentional enrichment shall be presumed if public servant fails to give satisfactory account of the property in his possession or in the possession**

of any other person on his behalf.

16. Thus, two postulates must combine together for crystallization of offence U/s 13 (1) (e) P.C. Act :

1. Possession of property or recourse disproportionate to the known sources of income of the public servant.

AND

2. Inability of the public servant to account for it / them.

17. Burden of proof regarding the first limb is on the prosecuting agency whereas onus to prove the second limb is on the public servant. **Duty has been cast upon the public servant to satisfactorily account for the property even if it is in possession of somebody else on his behalf.**

18. The procedure U/s 13 (1) (e) P.C. Act is contrary to the well known principle of criminal jurisprudence laid down in '**Woolmington Vs Director of Public Prosecution**' that burden of proof is always on the prosecution and never shifts to the accused persons. **Section 106 Indian Evidence Act** provides that 'when any practice is especially within the knowledge of any person, the burden of proving that fact is upon him'. The prosecution cannot, in the very nature of things, be expected to know the affairs of a public servant found in possession of resources or property disproportionate to his known sources of income. Thus, the parliament has well within its wisdom, placed the burden to 'satisfactorily account for

disproportionate assets' on the accused as it is a matter which can be 'specially within his knowledge'. The same has been held by the Hon'ble Supreme Court in '**Hindustan Petroleum Corporation Ltd & Ors. Vs Sarvesh Berry**' (2005) 10 SCC 471.

19. Hence, mere possession of any pecuniary resource or property is by itself not an offence, but it is the failure to satisfactorily account for such possession of pecuniary resource or property that makes the possession objectionable and an offence within the ambit of Section 13 (1) (e) of PC Act, 1988, as has been held in '**M. Krishna Reddy Vs State**' AIR 1993 SC 313. In the case in hand, the public servant cannot, by reason of his death during trial, account for assets or resources found in his possession or in the possession of his daughters i.e A-3 and A-4. In '**U. Subhadramma & Ors. Vs State of A.P. & Anr. (2016) 7 SCC 797**' it has been held that :

'Concept of abatement of a trial could be subsumed in the Section where the final judgment and order of the criminal court is one of acquittal. In this context, the presumption of innocence of an accused till he is convicted must be borne in mind and there is no reason to consider this presumption to have vaporized upon the death of the accused.'

(Emphasis supplied)

Thus, even on death, the presumption of innocence of accused would continue as if the accused has been acquitted in the case. The conjoint interpretation of

the essential ingredients of Section 13 (1) (e) P.C. Act and effect of abatement of proceedings clearly suggests that offence of accumulation of disproportionate assets or resources stands disproved against accused no. 1 A.P. Singh.

20. Now, the charge against A-3 Juhie Singh as framed by Ld. Predecessor of this court vide order dated 21.08.2014 is :

'That you, during the period from 01.04.1982 to 31.03.1998 at Lucknow and at other places aided the commission of offence by acquiring the properties 1/10, 1/11 and 1/15, Vishwas Khand, Gomti Nagar, Lucknow (U.P), 1/9, Vishwas Khand, Gomti Nagar, Lucknow (U.P), Agricultural land of 2 Bigha 15 Biswa 13 Biswansi & 10 Kachwansi in Village Hardaurpur, Bakshi Ka Talaab, Lucknow, (U.P), Agricultural land of 12 Biswansi (Khasra No. 494), Agricultural land of 2 Bigha 9 Biswa 8 Biswansi 14 Kachwansi (Khasra No. 504), 1 Bigha 18 Biswa 3 Biswansi (Khasra No. 486), 1 Bigha 1 Biswa 16 Biswansi 14 Kachwansi (Khasra No. 488), all in Bakshi Ka Talab, Lucknow, (U.P), Balance in A/c No. 3588 in UBI, Vasant Vihar, New Delhi in your name when the funds for acquiring these properties had come from your father Shri Akhand Pratap Singh, charged U/s 13 (1) (e) of P.C. Act, 1988 and thereby you abetted the commission of offence U/s 109 IPC r/w 13 (1) (e) of Prevention of Corruption Act, 1988 and within my cognizance.'

21. Accused no. 3 has been specifically charged for abetment by aiding in acquisition of ten properties i.e :

1) 1/10, Vishwas Khand, Gomti Nagar, Lucknow (U.P)

- 2) 1/11, Vishwas Khand, Gomti Nagar, Lucknow (U.P)
- 3) 1/15, Vishwas Khand, Gomti Nagar, Lucknow (U.P)
- 4) 1/9, Vishwas Khand, Gomti Nagar, Lucknow (U.P)
- 5) Agricultural land of 2 Bigha 15 Biswa 13 Biswansi & 10 Kachwansi in Village Hardaurpur, Bakshi Ka Talaab, Lucknow, (U.P).
- 6) Agricultural land of 12 Biswansi (Khasra No. 494), Bakshi Ka Talaab, Lucknow, (U.P).
- 7) Agricultural land of 2 Bigha 9 Biswa 8 Biswansi 14 Kachwansi (Khasra No. 504), Bakshi Ka Talaab, Lucknow, (U.P).
- 8) 1 Bigha 18 Biswa 3 Biswansi (Khasra No. 486), Bakshi Ka Talaab, Lucknow, (U.P).
- 9) 1 Bigha 1 Biswa 16 Biswansi 14 Kachwansi (Khasra No. 488), Bakshi Ka Talab, Lucknow, (U.P)
- 10) Balance in A/c No. 3588 in UBI, Vasant Vihar, New Delhi.

22. Similarly, charge against A-4 Java Singh as framed by Ld. Predecessor of this court vide order dated 21.08.2014 is :

'That you, during the period from 01.04.1982 to 31.03.1998 at Lucknow and at other places aided the commission of offence by acquiring the properties Flat No. 1216, Ansal Towers, 38 Nehru Place, New Delhi, Flat No 8, Poorvi Apartments, Poorvi Marg, Vasant Vihar, New Delhi, Plot No. 7A, K.No. 29/12, Mehrauli, New Delhi, Agricultural land of 8 Bigha 9 Biswa 6 Biswani (Khasra No. 485) and 1 Bigha 1 Biswa (Total of 9 Bigha 10 Biswa 6 Biswani) in Village Hardaurpur, Pargana Mahona, Tehsil Mahilabad, District Lucknow (U.P), Agricultural land of

12 Biswa 9 Biswani 13 Kachawansi (Khasra No. 504) in Bakshi Ka Talab, Lucknow, (U.P), Agricultural land of 8 Biswa 10 Biswani 13 Kachawansi (Khasra No. 499 & 501) in Bakshi Ka Talab, Lucknow, (U.P), Agricultural land of 8 Biswa 5 Biswani 13 Kachawansi (Khasra No. 512) in Bakshi Ka Talab, Lucknow, (U.P), Agricultural land of 1 Bigha 5 Biswa 15 Biswani (Khasra No. 498) in Bakshi Ka Talab, Lucknow, (U.P), these properties had come from your father Shri Akhand Pratap Singh, charged U/s 13 (1) (e) of P.C. Act, 1988 and thereby you abetted the commission of offence U/s 109 IPC r/w 13 (1) (e) of Prevention of Corruption Act, 1988 and within my cognizance.'

23. Thus, accused no. 4 has been specifically charged for abetment by aiding in acquisition of nine properties i.e

- 1) Flat No. 1216, Ansal Towers, 38 Nehru Place, New Delhi
- 2) Flat No 8, Poorvi Apartments, Poorvi Marg, Vasant Vihar, New Delhi.
- 3) Plot No. 7A, K.No. 29/12, Mehrauli, New Delhi.
- 4) Agricultural land of 8 Bigha 9 Biswa 6 Biswani (Khasra No. 485) and 1 Bigha 1 Biswa (Total of 9 Bigha 10 Biswa 6 Biswani) in Village Hardaurpur, Pargana Mahona, Tehsil Mahilabad, District Lucknow (U.P).
- 5) Agricultural land of 8 Bigha 9 Biswa 6 Biswani (Khasra No. 485) and 1 Bigha 1 Biswa (Total of 9 Bigha 10 Biswa 6 Biswani) in Village Hardaurpur, Pargana Mahona, Tehsil Mahilabad, District Lucknow (U.P).
- 6) Agricultural land of 12 Biswas 9 Biswani 13 Kachawansi (Khasra No. 504) in Bakshi Ka Talab, Lucknow, (U.P).
- 7) Agricultural land of 8 Biswa 10 Biswani 13 Kachawansi (Khasra No. 499 &

501) in Bakshi Ka Talab, Lucknow, (U.P).

8) Agricultural land of 8 Biswa 5 Biswani 13 Kachawansi (Khasra No. 512) in Bakshi Ka Talab, Lucknow, (U.P).

9) Agricultural land 1 Bigha 5 Biswa 15 Biswani (Khasra No. 498) in Bakshi Ka Talab, Lucknow, (U.P)

24. Merely, acquiring properties out of the funds of the father is not an offence till the time it is proved that the father was in possession of disproportionate resources or assets and the daughters were well aware of this fact while intentionally aiding him in acquisition of assets out of those disproportionate resources. Here, the prosecution has failed to prove the offence of possession of disproportionate assets against A-1 Akhand Pratap Singh i.e father of A-3 and A-4 and therefore, an essential limb to the charge of abetment cannot be proved that the properties in possession of A-3 and A-4 were out of any disproportionate resources or funds of accused no. 1. In **'Kartongen Kemi Och Forvaltning AB Vs State (through CBI)' 2004 (72) DRJ 693** it has been held that :

'Even if worst is assumed that the petitioners namely Hindujas and for that purpose others had abetted the offence committed by the public servants still the fact remains that they cannot be allowed to cross examine on behalf of the public servants either to project their defence or that of the public servants who are no more. By the doctrine of reasonable procedure they cannot be allowed to usurp the rights of the public servant or for that purpose the accused who are dead for cross examining the witnesses sought to be produced against

the alleged accused persons even to prove the defence of the surviving accused persons.'

25. Abetment is defined U/s 107 IPC and is punishable U/s 109 IPC.

A person abets the doing of the thing when :

- a) he instigates any person to do that thing or
- b) engages with one or more other person or persons in any conspiracy for the doing of that thing or
- c) intentionally aids, by act or illegal omission the doing of that thing.

26. In '**Faguna Nath Kantha Vs State of Assam' 1959 Supp. 2 SCR**

1 it has been held that :

'A person abets by aiding when by the commission of an act he intends to facilitate and does facilitate the commission thereof.....'

It is not the prosecution case that the appellant abetted the offence by instigating Khalilur Rehman to demand the illegal gratification, nor has the prosecution set up or proved a case of conspiracy between the appellant and Khalilur Rehman for the commission of an offence U/s 161. On the findings of the court the appellant received money for and on behalf of Khalilur Rehman find the evidence of the complainant is that Khalilur Rehman had asked him to hand over the money to the appellant. If Khalilur Rehman is acquitted and therefore the offence U/s 161 is held not to have been committed, then in this case no question of intentionally aiding by any act or omission the commission of the offence are'.

27. Further, in **Jamuna Singh Vs State of Bihar AIR 1967 SC 553** it

has been held by the Hon'ble Apex Court :

'The question of abettor's guilt depends on the nature of the act abetted and the manner in which abetment was made. U/s 107 IPC a person abets the doing of an act in either of three ways which can be : instigating any person to do an act ; or engaging with one or more person in conspiracy for the doing of that act ; or intentionally aiding the doing of that act. If a person instigates another or engages with another in conspiracy for the doing of an act which is an offence, he abets such an offence and would be guilty of abetment U/s 115 or 116 IPC, even if the offence abetted is not committed in consequence of the abetment. The offence of abetment is complete when the alleged abettor has instigated another or engaged with another in a conspiracy to commit the offence.

9. It is only in the case of a person abetting an offence by intentionally aiding another to commit that offence that the charge of abetment against him would be expected to fail when the person alleged to have committed the offence is acquitted of that offence.

(emphasis supplied)

28. In the present case, even if the case of the prosecution is admitted as gospel truth then also what can be presumed is that A-3 and A-4 acquired certain properties from the funds of their father. Now, when the father is acquitted of the offence against him due to his death then the charge of abetment against A-3 and A-4 for aiding A-1 would definitely fail because the prosecution cannot establish that the funds acquired by A-1 public servant

were disproportionate to his known sources of income or not.

29. Moreover, in order to constitute an offence of abetment it must be proved that acquisition of properties was in consequence of instigation or aid of abettor. It cannot be inferred from the mere acquisition of the property that an offence of abetment has been committed. In **Tej Prakash Shami & Anr. Vs State of West Bengal & Anr. 2016 SCC Online Cal 1212** it has been held that :

'The above aspect of evidence collected during investigation indicates that petitioner no. 2 tried to help her husband, petitioner no. 1 to wriggle out of the liability of acquiring disproportionate assets during the check period, but the said evidence cannot go to prime facie establish that petitioner no. 2 instigated petitioner 1 or engaged in any conspiracy or intentionally aided by doing any specific act for acquiring disproportionate assets by petitioner no. 1. Thus, petitioner no. 2 is not liable to be prosecuted for the offence U/s 109 IPC r/w Section 13 (2) & 13 (1) (e) of the P.C. Act.'

30. Similar view was taken by the Hon'ble Supreme Court in '**Amara Krishna Mohan Rao & Ors. Vs State of A.P' 2011 SCC Online AP 578** wherein it has been held that :

'Abatement means an extinguishment of the very right of action itself or to cease, terminate or come to an end prematurely and consequently the right of the prosecution to prosecute a deceased accused in a criminal case is effectually wiped out. Unless the public servant is held to be guilty of the charge punishable under P.C. Act on the basis of the evidence which can be recorded, there will not be any

possibility to uphold the same charge against the non public servants. Therefore, when in view of the abatement of the charge against the public servant the question of re-opening it against him does not arise at all, the question of considering that charge against the non public servants also does not arrive at all.'

31. CBI on the other hand has relied upon the judgment titled as '**CBI Vs Smt. V.M. Saraswathy' CrI. Revision Petition No. 304 of 2019, Date of Decision 20.10.2021** in support of its contention that Section 109 IPC is a standalone offence which can be proved even if the main accused has expired. However, in this case the prime accused i.e the public servant against whom there were charges of Section 13(1) (e) r/w Section 13 (2) of P.C. Act expired during the investigation itself before charge-sheet could be filed or charges could be framed by the court. The application for discharge of his wife who was charge-sheeted U/s 109 IPC got rejected in appeal since here the case was only at the stage of framing of charge and therefore it was open for the court to decide whether the case of wife of the prime accused would be made out for abetment by instigation, abetment by conspiracy or simply abetment by aiding. Hence, this case does not squarely cover the facts in hand.

32. Similarly, in '**Siddarth Verma Vs CBI' 2010 SCC Online Del 2948**, it was held that accused Siddarth Verma acted as a conduit for his father in amassing wealth by corrupt means and despite being a student, his income was shown from unknown sources. The accused was also known to be working in four companies when the investigation of CBI revealed that this

income was fictitious income just to legalize the ill gotten money of his father. Moreover, here also case was at the stage of framing of charge and not at the final stage after evidence.

33. Thus, the judgments relied upon by CBI are not germane to the present proceedings against the accused persons i.e A-3 and A-4. As against the above two judgments relied upon by CBI, accused no. 3 Juhie Singh and accused no. 4 Java had their independent sources of income which have not been taken into account by the Investigating Officer while preparing the table of income during the check period, though IT returns of A-3 and A-4 have been proved by deposition of PW-28 Sh. B.C. Jain and PW-32 Sh. Anugrah Srivastava. It is never alleged nor proved that Juhie Singh or Java Singh at any point of time were acting as a conduit to their father Akhand Pratap Singh. Even while filing supplementary charge-sheet IO has stated that the link of any fictitious transaction of A.P. Singh could not be established with various private limited companies namely M/s Angel Foods Pvt. Ltd, M/s Vinlab Exports Pvt. Ltd. and M/s Trident Agriculture Pvt. Ltd. etc controlled by the married daughters of A.P. Singh. Moreover, charges against A-3 and A-4 have already been framed and they have been specifically charged only for acquisition of properties from the alleged disproportionate funds of their father.

34. Besides this, perusal of evidence against A-3 Juhie Singh and A-4 Java Singh reveals that A-3 and A-4 inherited the properties of their

grandfather Sh. U.P. Singh or uncle Sh. Govind Mishra and thus were not instrumental in purchasing those properties directly by using the funds of their father. PW-61 Sh. Madan Pal proved original file pertaining to flat no. 8, Poorvi Marg, Vasant Vihar, New Delhi as Ex.PW-61/B (colly) and stated that the said flat was allotted to Sh. Dharampal Vij on 11.01.1984 and was later sold to Uday Pratap Singh for Rs. 3 lakhs. Smt. Java Singh had written letter dated 26.07.1999 informing DDA that she had inherited this flat from her grandfather vide his will dated 18.08.1991. Thus, the role of accused Java Singh was only with respect to inheritance of the said flat without making any payment for it and without having any role in the preparation of will of his grandfather Sh. U.P. Singh.

35. Similarly, PW-62 Sh. Arjun Kumar, who was working as a Section Officer in Lucknow Development Authority deposed that plot no. A-1/9, Vishwas Khand, Gomti Nagar, Lucknow was allotted to A-1 A.P. Singh and plot no. A-1/10, Vishwas Khand, Gomti Nagar, Lucknow was allotted to Sh. Govind Mishra. Smt. Juhie Singh had applied for the transfer of plot no. A-1/10, Vishwas Khand, Gomti Nagar, Lucknow in her name by enclosing the death certificate of Sh. Govind Mishra and subsequently the property was mutated in her name. Thus, this property was also inherited by accused Juhie Singh and she had no role in purchasing the said property or in preparation of the will of Sh. Govind Mishra.

36. Plot No. A-1/11, Vishwas Khand, Gomti Nagar, Lucknow was

allotted to Sh. Satish Kumar Singh, Sh. Omesh Kumar Singh and Sh. Vijay Krishan as per file Ex.PW-62/A (colly) and Ex.PW-62/D (colly). Subsequently, the plot was sold to Smt. Juhie Singh, Sh. Uday Pratap Singh and Sh. K.N. Singh through Sh. K.N. Singh. It was only after the death of Sh. Uday Pratap Singh that Juhie Singh applied for inheritance of the said property on the basis of his will. Plot No. 1/15, Vishwas Khand, Gomti Nagar, Lucknow was also mutated in the name of Juhie Singh from Smt. Padmavati. Thus, there is no direct allegation of purchase of any property by Juhie Singh or Java Singh except through inheritance / mutation. Further, no charges have been framed against accused Juhie Singh and Java Singh with respect to movable properties or any shares.

37. CONCLUSION

Thus, on the basis of the above discussion one can infer that there is a definite role to be played by a public servant in a trial U/s 13 (1) (e) read with Section 13 (2) P.C. Act, 1988. After the prosecution establishes that the public servant accumulated wealth disproportionate to his known sources of income, duty has been cast upon the public servant to account for such wealth. It is only the inability of the public servant to account for such assets that the offence of disproportionate assets is proved against the public servant. If, however, the public servant satisfactorily accounts for his wealth or is unable to do so by reason of death etc, he is declared to be innocent and prosecution against him has to fail. Consequently, any allegation against a non public servant for abetment of the main offence is also bound to fail for a simple

reason that if disproportionate assets are not proved against the prime accused then there cannot be any question of abetment of acquiring disproportionate assets or of acquiescence in keeping the said wealth.

38. It is not the case of the prosecution that A-3 and A-4 instigated or prompted A-1 Akhand Pratap Singh to acquire ill gotten properties. Hence, from the facts, evidence and circumstances of the case, A-3 Juhie Singh and A-4 Java Singh cannot be held guilty of abetment of offence Section 13 (1) (e) read with Section 13 (2) P.C. Act with the aid of U/s 109 IPC. Accused Juhie Singh and Java Singh are thus acquitted of the charges U/s 109 IPC r/w Section 13 (1) (e) P.C. Act punishable U/s 13 (2) P.C. Act.

**Dictated & Announced in the open court
today dated 31.10.2023**

**(Namrita Aggarwal)
Spl. Judge (PC Act) CBI-21
Rouse Avenue Courts Complex/New Delhi**