

OA.No.170/00436/2017/CAT/Bangalore Bench

**CENTRAL ADMINISTRATIVE TRIBUNAL
BANGALORE BENCH**

ORIGINAL APPLICATION NO.170/00436/2017

DATED THIS THE 25th DAY OF JUNE, 2018

HON'BLE DR.K.B.SURESH, MEMBER (J)

HON'BLE SHRI PRASANNA KUMAR PRADHAN, MEMBER (A)

S.Suresh Babu
S/o Late B.C.Sathya Seelan
Ex-Senior Accountant
Aged about 49 years
O/o Principal Accountant General (A&E)
Residency Park Road
Bangalore-560 001.
Residing at
93/8, Old Post Office Lane
7th Cross, 2nd Left
Lingarajapuram, Bangalore-84.

....Applicant

(By Advocate Sri B.Veerabhadra)

Vs.

1. The Senior Deputy Accountant General (Admin)
O/o Principal Accountant General (A&E)
Residency Park Road
Bangalore-560 001.
2. The Accountant General (A&E)
O/o Principal Accountant General (A&E)
Residency Park Road
Bangalore-560 001.
3. The Comptroller and Auditor General of India
Pocket-9, Deen Dayal Upadhyaya Marg
New Delhi-110124.Respondents

(By Advocate Shri M.Vasudeva Rao)

O R D E R

(PER HON'BLE SHRI PRASANNA KUMAR PRADHAN, MEMBER (ADMN)

The facts of the case as it emerges from the details furnished in the OA and reply statement is as follows:

The applicant had joined the respondent department as Clerk/Typist in June 1988. After passing the Departmental Examination for Accountants, he was

promoted as Accountant in January 2001. Thereafter, he was promoted as Sr.Accountant in December 2005. While working as Sr.Accountant, the applicant was served with a memorandum dtd.19.03.2015 and 17.04.2015 seeking explanation to ascertain his involvement in issue/arranging of invoices/cash bills of M/s.PCs Care for purchase of Computers/Laptops to officers/officials for sanction of computer advance etc. The applicant in his reply denied his involvement in the matter. Since the reply was not acceptable to the respondents, a show cause notice dtd.07.08.2015 was issued to the applicant directing him to explain as to why disciplinary proceedings should not be initiated against him for his alleged involvement in purchase/sale of computers/laptops, issue of invoices/cash bills to officers/officials in the name of M/s.PCs Care, a fictitious company, using TIN numbers of other supplies/agencies and collection of money for issue of invoices/cash bills for availing computer advance. The applicant in his reply dtd.17.08.2015 to the show-cause notice denied all the charges levelled against him. Thereafter, the disciplinary authority decided to proceed with the disciplinary proceedings under Rule 14 of CCS(CCA) Rules 1965 and accordingly Memorandum of Charges dtd.18.08.2015 was issued to the applicant(Annexure-A3). The applicant submitted a reply dtd.02.09.2015 to the said charge memorandum denying all the charges levelled against him. Since the reply submitted by the applicant was not acceptable, the Disciplinary Authority decided to conduct an inquiry and accordingly appointed an Inquiry Officer(IO) and Presenting Officer(PO) to conduct the inquiry.

2. The inquiry officer after holding the inquiry submitted his report dtd.27.07.2016. However, the Disciplinary Authority did not accept the same on the ground that it was not done properly and was incomplete in many aspects and remitted the matter back to the inquiry authority

OA.No.170/00436/2017/CAT/Bangalore Bench for further inquiry under Rule 15(1) of CCS(CCA) Rules 1965 vide letter dtd.09.08.2016. Thereafter, the inquiry officer conducted further inquiry and submitted his report dtd.02.11.2016 concluding that the Articles of charge I, II and III framed against the applicant stands proved. Thereafter, the Disciplinary Authority on considering the matter in totality, imposed a major penalty of compulsory retirement on the applicant vide order dtd.02.02.2017(Annexure-A8). The applicant thereafter filed an appeal before the Appellate Authority i.e. Accountant General(A&E) on 13.03.2017(Annexure-A12). The Appellate Authority after considering the appeal and submissions made by the applicant during personal hearing held on 29.05.2017, issued an order dtd.07.07.2017 confirming the penalty of compulsory retirement imposed by the Disciplinary Authority on the applicant. Aggrieved by the said decision of the Disciplinary Authority and the Appellate Authority, the applicant has approached this Tribunal in the present OA seeking the following relief:

"To quash and set aside the impugned (1) Charged Memorandum in No.ESI/A1/2015-16/289 dated 18/08/2015 issued by the 1st respondent (Annexure-A3), (2) Inquiry Officer report furnished under Memorandum in No.ESI/A1/2016-17/618 dated 17/11/2016 (Annexure-A6) and (3) Order in No.Sr.DAG(A)/C/2016-17/81 dated 02/02/2017 whereby the penalty of Compulsory Retirement was imposed by the 1st respondent (Annexure-A8), Appellate Authority order vide No.Sr.DAG(A)/C/2017-18/23 dated 07.07.2017 issued by the 2nd respondent (Annexure-A18) and declare them as arbitrary, discriminatory and violative of Article 14 & 16 of the Constitution of India and for the reasons stated in the application."

3. According to the applicant, the disciplinary proceeding was initiated against him when he was in the verge of getting ad-hoc promotion as Assistant Accounts Officer and the mode of conducting the inquiry by the Inquiry Officer is not in accordance with Rule 14 of CCS(CCA) Rules 1965. The IO supplied the Daily Order Sheet to the Disciplinary

Authority though there is no stipulation of the same. Though the IO submitted his report on 27.07.2016, the same was not supplied to the applicant. Later on it is revealed that the case is remitted back for further inquiry and the Inquiry Authority asked the applicant to appear before him in connection with further inquiry saying that more material was made available by the Disciplinary Authority to him. Therefore, he contends that it is pre-determined by the inquiry authority and the disciplinary authority to submit a report as decided by them. If the matter is remitted back to the inquiry officer for further inquiry, it prima facie establishes that the proceeding was initiated against the applicant without proper investigation and without proper documents and standard evidences. Apparently, it was done to protect the officials who were disbursed the loan without following the procedure such as verification of invoices, grant of loan, verification of purchase details, mortgage of personal computer etc. Even though some officials had availed the loan but did not purchase the computer, they were left out and only the applicant was penalised.

4. The applicant further submits that immediately after the disciplinary authority passed the order, he requested to stay the same till his appeal within the statutory period is considered by the Appellate Authority. However, it was not considered and he is deemed to have been relieved from service w.e.f. 02.02.2017. This only indicates the pre-determined mind of the authorities in imposing the punishment on the applicant. Further even though the Appellate Authority granted the personal hearing, no proceedings have been drawn and request for supply of proceedings of personal hearing was not provided. The Appellate Authority did not consider all the grounds urged by the

OA.No.170/00436/2017/CAT/Bangalore Bench applicant in his appeal. Therefore, he prays for granting the relief as sought by him.

5. The respondents, in their reply statement submitted that the applicant had issued fake bills/invoices to 107 officers/officials to avail computer advance from office amounting to Rs.34,95,440/- during the period 2006-07 to 2014-15. The written statements submitted by the officers/officials state that some of them have not purchased the computer/laptop but produced cash bills/invoices arranged by the applicant and some stated that they had paid money to the applicant for arranging the cash bills/invoices and in one case the computer was purchased from SP Road, Bangalore, but the official submitted the cash bill/invoice of M/s.PCs Care arranged by the applicant. It was further noticed that the applicant had forged his signatures on the invoice/cash bills. It is submitted that 47 officials were granted computer loan of Rs.15,72,600/- by the Accountant General Office Employees Co-operative Bank Ltd.(AGOECB) during the period 2011-12 to 2014-15 on the basis of fake cash bills/invoices issued by the applicant to the officers/officials in the name of fictitious company M/s.PCs Care. Out of 47 cases, in 06 cases the officials have submitted that the applicant arranged the invoices/cash bills for availing computer loan from A GOECB even though they have not purchased any computer/laptop. Of the 6 cases, in 3 cases officials submitted that they paid money to the applicant for arranging invoices/cash bills for availing computer loan.
6. The respondents further submitted that when the inquiry officer submitted the report on 27.07.2016, it was found that the same was not

done properly and was incomplete and hence the matter was remitted back to him for further inquiry under Rule 15 (1) of CCS(CCA) Rules 1965. Thereafter, the inquiry officer conducted further inquiry, assessing/re-assessing the evidences/depositions of witnesses and submitted fresh inquiry report on 02.11.2016 concluding that the charges are proved. Thereafter, the Disciplinary Authority after considering the findings of Inquiry Officer's report, evidences on record such as written statement/deposition of witnesses, letter of BSNL confirming Mobile Number of applicant, reports of M/s.Truth Lab confirming the forged signatures of the applicant etc. and facts and circumstances of the case, imposed major penalty of Compulsory Retirement on the applicant under provisions of Rule 11 (vii) of CCS(CCA) Rules 1965, vide order dtd.02.02.2017(Annexure-A8). The applicant had filed appeal before the Appellate Authority who had considered the same and also submissions made by the applicant during personal hearing. After considering the entire matter, the Appellate Authority issued the order dtd.07.07.2017 confirming the order of the Disciplinary Authority.

7. The respondents further submitted that after conclusion of disciplinary proceedings and the issue under appeal stage, the Current Account statement of M/s PCs Care (requested during inquiry proceedings in March 2016) received from Commercial Tax Department, has been referred to AGOECB for confirmation of bank transactions in the accounts of M/s.PCs Care to ascertain the involvement of applicant. The AGOECB has confirmed that the applicant has made the bank transactions including Self/Cheques/DDS/Deposit Challans with AGOECB in the name of M/s.PCs Care towards computer loan as

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detailed below:

- i) As per the current account statement of M/s.PCs Care in 7 self-withdrawal cases, the applicant has withdrawn the money from M/s.PCs Care account indicating his name and signature.
- ii) In 35 withdrawal cases the money was encashed through cheque by the applicant from M/s.PCs Care account.
- iii) The handwriting and signatures on the bank challans, cheques appears to be of the applicant only.
- iv) The cheque book collected on behalf of M/s.PCs Care appears to be that of the applicant only.
- v) The withdrawals made i.e., both self withdrawals and as well as withdrawal through cheque indicating his name were from the same cheque book only.

The above further evidences points to the direct involvement of the applicant in the issue of fake bills in the name of M/s.PCs Care towards sanction of computer loan. It is further submitted that the applicant was one of the Directors of the Bank (AGOECB) and has misused his position for his personal gain in AGOECB also.

8. The respondents further submitted that the statement of the applicant that the report of M/s.Truth Lab was obtained after advancing the inquiry is incorrect. Before conclusion of enquiry a copy of the report of M/s.Truth Lab on sample cases of forged signatures was given to the applicant on 13.07.2016 through the Presenting Officer i.e., before submission of report on 27.07.2016. A copy of the reports submitted by M/s.Truth Lab dated 06.07.2016 and dtd.17.08.2016 are at Annexures-R11 and R12. Further the issue of remission of inquiry report by the Disciplinary Authority on 09.08.2016 was intimated by the Inquiry

Officer to the applicant on 16.08.2016. Hence the applicant's submission that he came to know of this on 02.02.2017 is incorrect. The respondents submit that the decision of the Disciplinary Authority remitting the matter to the Inquiry Officer for further inquiry is within the ambit of provisions of Rule 15 (1) of CCS(CCA) Rules, 1965. Further, the applicant was given sufficient opportunity by the Inquiry Authority and the entire procedure in terms of CCS(CCA) Rules was followed. Therefore, there is no merit in the contention made by the applicant.

9. The applicant has filed a rejoinder in which besides reiterating many facts already highlighted in the OA, he highlighted the fact that when he was about to get the Officiating Promotion on par with others who had appeared for SAS examination, the disciplinary proceeding was initiated just to deny him the same. Though the advance for purchase of computer has been made by the office in most of the cases, they have not indicated as to the period of advance. Moreover some of the officials did not purchase the computer but utilized the money, and no action has been taken against them but the applicant has been made a scapegoat in the proceedings. Further, the respondents have clubbed the advance made by the Co-operative Bank which is an independent body. No documents supporting the confirmation from the Co-operative Bank towards the transactions made by the applicant could produce by the respondents. The applicant being a Director of the Bank in the discharge of his duties might have recommended some of the transactions which does not mean that he had made unjust enrichment. He further mentioned that the statement made by M/s.Truth Lab has been taken as sacrosanct and there was no collaboration or evidence by the private forensic lab. The respondents having waited from 2006-

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2007 to 2012-2015 could have waited to get the report from the Government organisation without reference to the private Forensic Institution, without involvement of the applicant. The applicant further submitted that there cannot be de-novo inquiry after the IO submitted his report. Further the PO wanted to present Sri Mounesh as witness and the request of the PO was disallowed by the IO.

10. The respondents have submitted an additional reply in which they have mentioned that the applicant was not considered for appointment as Assistant Accounts Officer(Adhoc) as disciplinary proceedings were pending against him. It cannot be said that the disciplinary proceedings were initiated only to prevent the applicant from getting promotion. In regard to the contention that the applicant has been made a scapegoat in the proceedings, they submit that only the applicant is involved in issue of fake cash bills in the name of M/s.PCs Care, a fictitious company, to officers/officials for availing computer advance from the office by forging his signatures on the fake cash bills, using his mobile number, residential address and TIN numbers of other agencies in the fake cash bills and also issue of fake cash bills of M/s.PCs Care to the officers/officials for availing computer loan from Accountant General's Office Employees Co-operative Bank Ltd. (AGOECB) and engaging directly in trading/business activities of purchase/sale of computers in the name of a fictitious company M/s.PCs Care for his personal gain and hence action has been taken against the applicant as no other officers/officials is involved in these charges.
11. Regarding the issue pertaining to Employees Co-operative Bank, they submit that the entire membership of the AGOECB consists of

officers/officials of the respondent and parent office. The recovery of the loan advanced to the members by the Bank is made out of the salary payable to the officers/officials through the respondent's office. The Directors of the Bank who are elected by the members ought to take prior permission from the respondents to function as directors of the Bank. Above all, the Bank is situated in the premises of the respondent. The day to day working of the Bank is administered by the Directors of the Bank in accordance with the RBI and Registrar of Co-op. Department directives. The respondents further submit that the applicant has issued fake cash bills of M/s.PCs Care to the officers/officials for availing computer loan from AGOECB and engaging directly in trading/business activities of purchase/sale of computers in the name of a fictitious company M/s.PCs Care for his personal gain. They have also produced the documents supporting the confirmation of transaction made by the applicant with AGOECB vide Annexure-R24 to R101.

12. The respondents submit that in so far as the report of M/s.Truth Lab is concerned, the issue of forged signature to FSL was brought to the notice of the applicant during the hearing held on 12.04.2016 indicating that process might take two months to get the report. Accordingly, the Disciplinary Authority vide letter dtd.27.05.2016 referred the matter to FSL Authorities for verification of authenticity of the signatures on the invoices/Cash Bills of M/s.PCs Care with that of hand writings, initials of the charged official in the attendance register, notings etc. However the FSL authorities refused to undertake the work stating scarcity of staff and huge pendency in their office and recommended during discussions that the same may be referred to M/s.Truth Lab,

OA.No.170/00436/2017/CAT/Bangalore Bench Bengaluru. The Disciplinary Authority referred the matter to M/s.Truth Lab on 03.06.2016 with the sample cases of cash bills for verification of authenticity of signatures. On receipt of report dtd.06.07.2016 of M/s.Truth Lab, the same was forwarded to Inquiry Officer and Presenting Officer on 11.07.2016 for necessary action. This fact was intimated to the applicant along with a copy of the report of M/s.Truth Lab by Presenting Officer vide letter dtd.13.07.2016(Annexure-R16). Further the reports of M/s.Truth Lab are acceptable in Courts of Law/Departmental Inquiry. Further the report of M/s.Truth Lab were discussed in the inquiry proceedings held on 23.09.2016. The applicant had stated that he does not want to cross-examine the report. Thus, the report submitted by M/s.Truth Lab is independent, unbiased and hence the applicant's claim that without the involvement of the applicant cast a shadow on the opinion rendered by such organization, cannot be accepted.

13. The respondents further mentioned that the mobile number initially acquired by the Charged Official(CO) was allotted to a private person after surrendering of the number by the CO. However, the same number had been used by the CO on M/s.PCs Care bills during 2012-13. Further another mobile number acquired by the applicant was also mentioned in the cash bill of M/s.Computer Warehouse in respect of M/s.PCs Care with the address as 93/8, Old Post Office Lane, Pillanna Garden III Stage, Lingarajapuram, Bangalore-84 which is also the residential address as declared by the CO to the office. This indicates the full involvement of the applicant in the entire matter. Therefore, the action taken by the respondents is just and proper.

14. The respondents have filed a further additional reply saying that the applicant issued fake cash bills of M/s.PCs Care to the officers/officials of the respondent for availing computer loan from Accountant General's Office Employees Co-operative Bank, and engaged directly in trading/business activities.

15. Heard the Learned Counsel for both the parties. The Ld.Counsel for the applicant has also filed written arguments. The Ld.Counsel for the applicant while highlighting the facts mentioned in the OA and rejoinder submits that the allegation refers to the period 2006-2007 to 2014-2015. The period of computer advance is for a period of 60 months. As such there is inordinate and unexplained delay in processing the case. Further no action has been initiated against the officials who have stated that they have not purchased the Computer/Laptop. Further the Employees Co-operative Bank is a separate statutory body and the respondents have no authority to deal with the Bank. Once the inquiry officer has submitted his report, the matter was remitted back by the Disciplinary Authority without citing any specific reason which is against the rules. As regard the report of private forensic laboratory Truth Lab Report, he submitted that Truth Lab representative was not examined and there was no opportunity for the applicant as there are two reports to Truth Lab, and in one report it claims based on the initials that the signature of the applicant in another report it says as unfit for comparison. Further the Appellate Authority have not followed the rules and has failed to consider the grounds urged in the appeal and it is silent as to why the disciplinary proceedings initiated against the applicant alone when others are alleged to have involved. Therefore, he submits that the applicant is entitled to the relief sought by him.

16. The Learned Counsel for the respondents dwelt in detail the facts highlighted in the reply and additional reply and submitted that the complicity of the applicant is quite evident from the records. He was involved in issuing fake cash bills in the name of M/s.PCs Care, a fictitious company to the officers/officials for availing computer advance by forging signatures on the fake cash bills, using his mobile number, residential address and TIN numbers of other agencies in the fake cash bills. He also issued fake cash bills for availing computer loan from AGOECB. The action was taken against him as no other officer was involved in such charges. As regards the report of the Truth Lab concerned, he submits that the report of the Truth Lab on sample cases of forged signatures was given to the applicant much prior to the submission of inquiry report by the IO. However, the issue of remission of inquiry report by the Disciplinary Authority was intimated by the IO to the applicant and the reports of the Truth Lab were also discussed in the inquiry proceedings. It is evident from the records that the applicant did not want to cross-examine the report. He submits that the required procedure has been followed in the inquiry proceedings and there is no denial of natural justice in this case. The Appellate Authority had also given personal hearing to the applicant besides considering the grounds stated in his appeal and decided to uphold the order of the Disciplinary Authority. He submits that the entire action taken by the respondents is fully justified and the contention of the applicant does not merit any consideration.

17. We have carefully considered the facts of the case and submissions made by either side. The Charge Memorandum was issued to the

applicant on 18.08.2015 and after considering the applicant's response to the charge memo, the Disciplinary Authority decided in favour of proceeding with the inquiry by appointing Inquiry Officer(IO) and Presenting Officer(PO) for the purpose. After holding the inquiry, the IO initially submitted a report on 27.07.2016. However, the Disciplinary Authority was of the view that the inquiry was not done properly and is incomplete in many aspects and therefore remitted the matter back to the IO for further inquiry under Rule 15(1) of CCS(CCA) Rules 1965.

The Rule 15(1) of CCS(CCA) Rules reads as follows:

15(1) The Disciplinary Authority, if it is not itself the Inquiring Authority may, for reasons to be recorded by it in writing, remit the case to the Inquiring Authority for further inquiry and report and the Inquiring Authority shall thereupon proceed to hold the further inquiry according to the provisions of Rule 14, as far as may be.

Hence, the action on the part of the Disciplinary Authority to remit the matter back to the IO as he held that it was not done properly and incomplete appears to us in accordance with rules and there is no irregularity in the matter as contended by the applicant.

18. The applicant has raised the contention that the loan taken from the Employees Co-operative Bank has nothing to do with the respondents. However, from the records, it is evident that the applicant was involved in issuance of fake invoice/cash bills to the employees of the organisation for availing computer loan from the Employees Co-operative Bank in which he was a Director. Moreover, M/s.PCs Care company itself shows its address as the residence address of the applicant himself as well as his mobile numbers. The signatures on the bills were also found by the Truth Lab as that of the applicant. Therefore, the involvement of the applicant in the entire matter is quite evident and cannot be denied. Most of the points raised by the

OA.No.170/00436/2017/CAT/Bangalore Bench applicant were refuted by the respondents in their reply with detail facts and figures and we are inclined to accept the contention made by the respondents. We note that in the entire inquiry proceedings, the applicant was given full opportunities to defend himself and there is no instance of any denial of natural justice. The allegation of the applicant that initiation of the disciplinary proceedings is to deny the promotion is illogical and cannot be accepted because if the departmental proceeding is pending against a person, he cannot be considered for promotion. If he is involved in an irregularity requiring departmental action, it cannot be said that the departmental proceeding was initiated only to deny him the promotion.

19. We have gone through the inquiry report dtd.2.11.2016 in detail and the findings of the IO holding the charges as proved and do not find anything unreasonable in the said inquiry report. We have also gone through the order of the Disciplinary Authority which is quite exhaustive and covers all the aspects highlighted by the applicant in his submission. Therefore, we do not find any justifiable ground for any interference in the order passed by the Disciplinary Authority imposing the penalty of compulsory retirement on the applicant. We also note that the Appellate Authority had considered the appeal preferred by the applicant and had also given opportunity of personal hearing. The order of the Appellate Authority is also exhaustive and addressed all the points raised by the applicant in the appeal. Therefore, we do not find any ground for interference in the order passed by the Appellate Authority.

20. On detailed consideration of entire facts and circumstances of the

case, we hold that the contention made by the applicant in the OA does not merit any consideration and hence the OA being devoid of any merit stands dismissed. No order as to costs.

(P.K.PRADHAN)
MEMBER (A)

(DR.K.B.SURESH)
MEMBER (J)

/ps/

Annexures referred to by the applicant in OA.No.170/00436/2017

Annexure A1: Information under RTI dtd.19.11.2015

Annexure A2: Promotion on ad-hoc basis

Annexure A3: Charged Memorandum No.ESI/A1/2015-16/289 dtd.18.08.2015

Annexure A4: Request for supply of IO report dt.18.11.16

Annexure A5: Letter dtd.16.8.2016

Annexure A6: Memorandum in No.ESI/A1/2016-17/618 dt.17.11.2016 enclosing the IO report

Annexure A7: Daily order sheet No.36 dt.19.8.2016

Annexure A8: Penalty of Compulsory Retirement vide order No.Sr.DAG(A)/C/2016-17/81 dtd.02.02.2017

Annexure A9: Request to stay the operation of the Punishment

Annexure A10: Reply dated 03.02.2017

Annexure A11: Order dtd.03.02.2017 deemed relief on 02.02.2017

Annexure A12: Appeal dtd.13.03.2017

Annexure A13: Reminder dtd.25.03.2017

Annexure A14: Letter dtd.02.05.2017

Annexure A15: Letter dtd.08.05.2017

Annexure A16: Letter dtd.09.05.2017

Annexure A17: Note dtd.24.05.2017

Annexure A18: Appellate Authority Order No.Sr.DAG(A)/C/2017-18/23

dtd.07.07.2017

Annexures with reply statement:

Annexure R1: A copy of Memorandum dtd.19.03.2015

Annexure R2: A copy of Memorandum dtd.17.04.2015

Annexure R3: A copy of Reply dtd.27.03.2015

Annexure R4: A copy of Reply dtd.29.04.2015

Annexure R5: A copy of Show Cause Notice dtd.07.08.2015

Annexure R6: A copy of Reply of the applicant dtd.17.08.2015

Annexure R7: A copy of Reply of the applicant dtd.02.09.2015

Annexure R8: A copy of Letter of BSNL

Annexure R9: A copy of Letter dtd.09.08.2016

Annexure R10: A copy of Letter dtd. 30.10.2015

Annexure R11: A copy of Report dtd.06.07.2016 submitted by M/s.Truth Lab

Annexure R12: A copy of Report dtd.17.08.2016 submitted by M/s.Truth Lab

Annexures with rejoinder:

Annexure A19: Daily Order Sheet dt.28.04.2016

Annexure A20: RTI Application dt.02.08.2017

Annexures with additional reply statement:

Annexure R13: A copy of the Preliminary Inquiry Report 20.02.2015

Annexure R14: A copy of the Daily Order Sheet No.12 dtd.18.01.2016

Annexure R15: A copy of the Daily Order Sheet dtd.12.04.2016

Annexure R16: A copy of Report dtd.13.07.2016 submitted by M/s.Truth Lab

Annexure R17: A copy of the order dtd.11.01.2012 of the Hon'ble High Court of Karnataka Dharwad Bench recommending the case to M/s.Truth Lab

Annexure R18: A copy of the order dtd.07.06.2011 recommending the case to M/s.Truth Lab

Annexure R19: A copy of the letter from Registrar(Judl.) of Hon'ble High Court of Andhra Pradesh forwarding the documents to M/s.Truth Lab

Annexure R20: A copy of the letter dtd.03.06.2014 of Dy.Registrar of Hon'ble High Court of Madras forwarding the documents to M/s.Truth Lab

Annexure R21: A copy of the letter dtd.28.03.2012 of Registrar(Dudl.) of Hon'ble High Court of Bombay forwarding the documents to M/s.Truth Lab

Annexure R22: A copy of order dtd.16.01.2013 of Hon'ble High Court of Delhi recommending the case to M/s.Truth Labs

Annexure R23: A copy of the letter dtd.02.01.2015 of Karnataka State Bar Council to the Director of Truth Labs, Bangalore.

Annexure R24: A copy of the Current Account Statement of M/s. PCs Care for the period from 01.04.2010 to 06.06.2016 issued by AGOECB

Annexure R25: A copy of the register acknowledging receipt of cheque book by M/s.PCs care

Annexure R26: A copy of cheque dtd. 23.04.2014 furnished by AGOECB
Annexure R27: A copy of cheque dtd. 30.05.2014 furnished by AGOECB
Annexure R28: A copy of cheque dtd. 05.11.2014 furnished by AGOECB
Annexure R29: A copy of cheque dtd. 03.10.2014 furnished by AGOECB
Annexure R30: A copy of cheque dtd. 23.04.2014 furnished by AGOECB
Annexure R31: A copy of cheque dtd. 30.05.2014 furnished by AGOECB
Annexure R32: A copy of cheque dtd. 19.03.2014 furnished by AGOECB
Annexure R33: A copy of cheque dtd. 11.10.2013 furnished by AGOECB
Annexure R34: A copy of cheque dtd. 15.10.2014 furnished by AGOECB
Annexure R35: A copy of cheque dtd. 17.10.2014 furnished by AGOECB
Annexure R36: A copy of cheque dtd. 21.08.2014 furnished by AGOECB
Annexure R37: A copy of cheque dtd. 15.10.2014 furnished by AGOECB
Annexure R38: A copy of cheque dtd. 20.07.2012 furnished by AGOECB
Annexure R39: A copy of cheque dtd. 19.03.2014 furnished by AGOECB
Annexure R40: A copy of cheque dtd. 11.10.2013 furnished by AGOECB
Annexure R41: A copy of cheque dtd. 05.11.2014 furnished by AGOECB
Annexure R42: A copy of cheque dtd. 17.10.2014 furnished by AGOECB
Annexure R43: A copy of cheque dtd. 15.10.2014 furnished by AGOECB
Annexure R44: A copy of cheque dtd. 21.08.2014 furnished by AGOECB
Annexure R45: A copy of cheque dtd. 30.05.2014 furnished by AGOECB
Annexure R46: A copy of cheque dtd. 06.08.2010 furnished by AGOECB
Annexure R47: A copy of cheque dtd. 18.04.2011 furnished by AGOECB
Annexure R48: A copy of cheque dtd. 25.05.2011 furnished by AGOECB
Annexure R49: A copy of cheque dtd. 08.12.2011 furnished by AGOECB
Annexure R50: A copy of cheque dtd. 09.12.2011 furnished by AGOECB
Annexure R51: A copy of cheque dtd. 12.12.2011 furnished by AGOECB
Annexure R52: A copy of cheque dtd. 20.03.2011 furnished by AGOECB
Annexure R53: A copy of cheque dtd. 16.04.2011 furnished by AGOECB
Annexure R54: A copy of cheque dtd. 27.07.2012 furnished by AGOECB
Annexure R55: A copy of cheque dtd. 16.08.2012 furnished by AGOECB
Annexure R56: A copy of cheque dtd. 11.09.2012 furnished by AGOECB
Annexure R57: A copy of cheque dtd. 24.05.2011 furnished by AGOECB
Annexure R58: A copy of cheque dtd. 19.02.2014 furnished by AGOECB
Annexure R59: A copy of cheque dtd. 20.03.2014 furnished by AGOECB
Annexure R60: A copy of cheque dtd. 26.03.2014 furnished by AGOECB
Annexure R61: A copy of cheque dtd. 09.09.2014 furnished by AGOECB
Annexure R62: A copy of cheque dtd. 12.06.2011 furnished by AGOECB
Annexure R63: A copy of cheque dtd. 20.07.2012 furnished by AGOECB
Annexure R64: A copy of cheque dtd. 13.09.2012 furnished by AGOECB
Annexure R65: A copy of cheque dtd. 11.10.2013 furnished by AGOECB
Annexure R66: A copy of cheque dtd. .03.2014 furnished by AGOECB
Annexure R67: A copy of cheque dtd. 23.04.2014 furnished by AGOECB
Annexure R68: A copy of cheque dtd. 30.05.2014 furnished by AGOECB
Annexure R69: A copy of cheque dtd. 21.08.2014 furnished by AGOECB
Annexure R70: A copy of cheque dtd. 01.10.2011 furnished by AGOECB
Annexure R71: A copy of cheque dtd. 15.10.2014 furnished by AGOECB
Annexure R72: A copy of cheque dtd. 15.10.2014 furnished by AGOECB
Annexure R73: A copy of cheque dtd. 17.10.2014 furnished by AGOECB
Annexure R74: A copy of cheque dtd. 05.11.2014 furnished by AGOECB
Annexure R75: A copy of cheque dtd. 23.04.2014 furnished by AGOECB
Annexure R76: A copy of cheque dtd. 24.05.2013 furnished by AGOECB
Annexure R77: A copy of cheque dtd. 11.10.2013 furnished by AGOECB
Annexure R78: A copy of cheque dtd. 20.03.2014 furnished by AGOECB
Annexure R79: A copy of pay-in-slips/challans dtd.06.08.2010 crediting cheques into

M/s. PCs Care Account as furnished by AGOECB

Annexure R80: A copy of pay-in-slips/challans dtd.24.05.2011 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R81: A copy of pay-in-slips/challans dtd.08.12.2011 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R82: A copy of pay-in-slips/challans dtd.09.12.2011 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R83: A copy of pay-in-slips/challans dtd.12.12.2011 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R84: A copy of pay-in-slips/challans dtd.13.12.2011 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R85: A copy of pay-in-slips/challans dtd.16.04.2012 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R86: A copy of pay-in-slips/challans dtd.16.08.2012 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R87: A copy of pay-in-slips/challans dtd.11.09.2012 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R88: A copy of pay-in-slips/challans dtd.26.03.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R89: A copy of pay-in-slips/challans dtd.21.08.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R90: A copy of pay-in-slips/challans dtd.09.09.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R91: A copy of pay-in-slips/challans dtd.18.04.2011 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R92: A copy of pay-in-slips/challans dtd.29.08.2012 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R93: A copy of pay-in-slips/challans dtd.13.09.2012 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R94: A copy of pay-in-slips/challans dtd.07.11.2012 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R95: A copy of pay-in-slips/challans dtd.01.10.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R96: A copy of pay-in-slips/challans dtd.16.10.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R97: A copy of pay-in-slips/challans dtd.27.10.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R98: A copy of pay-in-slips/challans dtd.05.03.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R99: A copy of pay-in-slips/challans dtd.06.03.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R100: A copy of pay-in-slips/challans dtd.19.03.2014 crediting cheques into M/s. PCs Care Account as furnished by AGOECB

Annexure R101: A copy of confirmation letter issued by AGOECB dtd.11.04.2017

Annexure R102: A copy of Daily Order Sheet No.29 dtd.12.04.2016

Annexures with written arguments filed by the respondents:

Annexure R103: A copy of Daily Order Sheet No.40 dtd.20.09.2016

