



CRL.A NO. 896 OF 2012

1

2026:KER:22718

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT

THE HONOURABLE MR. JUSTICE A. BADHARUDEEN

WEDNESDAY, THE 11TH DAY OF MARCH 2026 / 20TH PHALGUNA,

1947

CRL.A NO. 896 OF 2012

AGAINST THE JUDGMENT DATED IN CC NO.14 OF 2004 OF
ENQUIRY COMMISSIONER AND SPECIAL JUDGE, KOZHIKODE.

APPELLANT/ACCUSED:

C.M.KELU
ASSISTANT TEACHER, A.U.P. SCHOOL, PERAMBRA.
BY ADV.SRI.T.G.RAJENDRAN

RESPONDENTS/COMPLAINANT & STATE:

- 1 DEPUTY SUPERINTENDENT OF POLICE
VIGILANCE AND ANTI-CORRUPTION BUREAU, NORTHERN
RANGE, KOZHIKODE - 673 001.
- 2 STATE OF KERALA
REPRESENTED BY PUBLIC PROSECUTOR, HIGH COURT OF
KERALA, ERNAKULAM.

BY SPL.PUBLIC PROSECUTOR SRI.RAJESH.A,
SR.PUBLIC PROSECUTOR SMT.REKHA.S

THIS CRIMINAL APPEAL HAVING BEEN FINALLY HEARD ON
11.03.2026, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

**CR****JUDGMENT**

Dated this the 11th day of March, 2026

Sole accused in C.C.No.14/2004 on the files of the Enquiry Commissioner and Special Judge, Kozhikode, has filed this appeal under Section 374 of the Code of Criminal Procedure, 1973 (for short, 'Cr.P.C.' hereinafter), challenging the conviction and sentence imposed against him in the above case, dated 02.07.2012.

2. Heard the learned counsel for the appellant/accused as well as the learned Special Public Prosecutor. Perused the judgment under challenge.

3. The case of the prosecution is that the accused, being a public servant while working as an Assistant Teacher in A.U.P. School, Perambra, abused his position as a public servant and committed criminal misconduct by making false entries in the withdrawal columns and subscription columns of the ledger sheets of Provident Fund Account bearing K.A.S.E. P.F. No.D-13004 and also in the account of his wife, Prasannakumari, bearing K.A.S.E. P.F.No.D-16798. These ledger sheets were prepared by him at the Credit Slip



Preparation Camp held at N.I.M.L.P. School, Perambra, during the periods from 22-10-1996 to 29-10-1996 and from 05-12-1996 to 09-12-1996. By doing so, he allegedly attempted to obtain undue pecuniary advantage of Rs.19,626/- in his Provident Fund Credit Card and Rs.24,213/- in his wife's Provident Fund Credit Card for the year 1995-96 by falsification of accounts and by adopting fraudulent methods. It is further alleged that he attempted to obtain undue pecuniary advantage of the said amounts by submitting an application for Provident Fund Advance, and he forged documents and falsified accounts with the intention to defraud the Government. He also attempted to cheat the Government and committed criminal breach of trust. Thereby, the prosecution alleges commission of offences punishable under Section 13(1)(c), Section 15 r/w 13(1)(d) and Section 13(2) of the Prevention of Corruption Act, 1988, and under Sections 471, 477A, 409 and 511 r/w 420 of the Indian Penal Code (for short, 'the IPC' hereinafter), by the accused.

4. In this matter, the learned Special Judge recorded evidence and proceeded with trial. During trial, PW1 to PW15 were examined and Exts.P1 to P57 were marked from the side of the prosecution. No evidence was adduced by the defence.



5. On appreciation of evidence, the learned Special Judge found that the appellant/accused committed offences punishable under Sections 471 and 477A of the IPC while acquitting him of the other offences. Accordingly, he was sentenced as under:

“In the result, the accused is sentenced to undergo Rigorous Imprisonment for a period of one year and to pay a fine of Rs.1,000/- and in default of payment of fine he is sentenced to undergo Simple Imprisonment for one month for the offence punishable under Section 471 of Indian Penal Code and to undergo Rigorous Imprisonment for a period of two years and to pay a fine of Rs.1.000/- and in default of payment of fine, to undergo Simple Imprisonment for one month for the offence punishable under Section 477(A) of Indian Penal Code. The substantive portion of the sentences shall run concurrently. Accused is entitled to get set off regarding the period of detention, if any, under Section 428 Criminal Procedure Code. Bail bond executed by the accused stands cancelled.”

6. While assailing the verdict impugned, it is submitted by the learned counsel for the appellant/accused that in this case, the Special Court acquitted the accused of all other



offences except Sections 471 and 477A of the IPC and the allegation is confined to the attempt made by the accused to obtain Rs.19,626/- in his Provident Fund account and Rs.24,213/- in the Provident Fund account of his wife as advance from the General Provident Fund account. Exts.P4 and P5 series are the alleged documents falsified and used by the accused for the said purpose. According to the learned counsel for the appellant, the defence put forward before the Special Court was that the entries in the Provident Fund Accounts relating to the accused and his wife were not made by the accused himself. It was contended that during the preparation of the accounts, the entries were read aloud by one teacher and another person used to record them in the ledger, which was the usual method adopted for preparing the accounts at the camp. It was further contended that the discrepancy noticed in the Provident Fund accounts of the accused and his wife occurred due to the deliberate acts of certain teachers who prepared the entries, allegedly owing to animosity arising from the activities carried out by the accused at the organisational level. According to the learned counsel, in the facts of the case, none of the offences would attract and the



accused did not commit the said offences, and he did not get any pecuniary advantage, as alleged. Therefore, the verdict impugned would require interference.

7. The learned Special Public Prosecutor though opposed inference in the impugned verdict, she also conceded the factual aspects argued by the learned counsel for the appellant/accused.

8. Having appraised the rival submissions, the points arise for consideration are;

(i) *Whether the Special Court was right in holding that the accused committed offence punishable under Section 471 of the IPC?*

(ii) *Whether the Special Court was right in holding that the accused committed offence punishable under Section 477A of the IPC?*

(iii) *Whether the verdict would require interference?*

(iv) *The order to be passed?*

9. Point Nos.(i) to (iv)

Here, the allegation of the prosecution is that the accused, who was working as an Assistant Teacher at A.U.P. School,



Perambra, attended the Credit Slip Preparation Camp conducted in connection with the preparation of credit cards of the Kerala Aided School Employees Provident Fund. It is alleged that during the camp held at N.I.M.L.P. School, Perambra, he prepared the ledger sheets relating to the Provident Fund Accounts and, while doing so, made false entries in the withdrawal and subscription columns of the ledger sheets pertaining to his own Provident Fund Account as well as that of his wife, Prasannakumari, who was also working as a teacher in the same school. According to the prosecution, the accused fraudulently showed excess amounts as remittances in the Provident Fund Accounts and lesser amounts as withdrawals, thereby falsifying the accounts with the intention of securing undue pecuniary advantage. In the trial court judgment, in page Nos.27 and 28, the difference in the amount is stated as under:



**Details of amount withdrawn and credited to the
provident fund account of Accused(C.M. Kelu)**

Date	Entries made in Ext.P-4 series ledger sheet	Details of amount withdrawn from provident fund account(kelu) as per Ext.P-14 Revised ledger sheet, Ext.P-28 Provident Fund Advance Register, Ext.P-20 Acquittance Roll	
12-08-1986	1,628	2,628	Page 10 of P-28 Page 21 of P-20(b)
08-04-1987	1,360	2,360	Page 11 of P-28 Page 59 of P-20(b)
10-11-1997	1,354	1,854	Page 12 of P-28 Page 6 of P-20(c)
07-01-1989	1,823	2,823	Page 12 of P-28 Page 28 of P-20(d)
28-08-1989	2,000	2,600	Page 13 of P-28 Page 48 of P-20(d)
25-04-1990	2,000	2,840	Page 13 of P-28 Page 1 of P-20(f)
07-11-1990	1,840	2,010	Page 14 of P-28 Page 22 of P-20(f)
28-10-1991	2,410	2,910	Page 14 of P-28 Page 76 of P-20(f)
20-05-1992	1,870	2,910	Page 20 of P-20(g)
26-06-1993	4,065	5,065	Page 60 of P-20(g)
04-03-1994	4,975	5,975	Page 2 of P-29 Page 23 of P-20(h)
28-10-1994	5,000	6,000	Page 2 of P-29 Page 62 of P-20(h)
D.A Arrears credited to provident fund on 03-08-1992	1,883	1,383	Page 583 of P-8(a) (Details of amount credited to provident fund account as D.A. Arrears as per Ext.P-14 Revised ledger sheet and P-18 bill book.)
Credited Balance as per Ext.P-4 Credited Balance as per revised ledger sheet Difference		:Rs.70,511/- :Rs.50,885/- :Rs.19,626/-	



**Details of amount withdrawn from the provident fund
account of wife of Accused(Prasannakumari)**

Date	Entries made in Ext.P-5 series ledger sheet	Details of amount withdrawn from provident fund account(Prasannakumari) as per Ex-t.P-15 Revised ledger sheet, Ext.P-28 Provident Fund Advance Register, Ext.P-20 Acquittance Roll	
18-10-1986	Not entered	2,000	Page 37 of P-20(b) Page 10 of P-28
10-11-1987	2,250	2,760	Page 11 of P-28 Page 6 of P-20(c)
07-01-1989	2,381	2,981	Page 12 of P-28 Page 28 of P-20(d)
17-03-1990	Not entered	2,972	Page 78 of P-20(d) Page 13 of P-28
27-11-1992	2,410	2,710	Page 1 of P-29 Page 39 of P-20(g)
11-10-1991	Not entered	2,805	Page 14 of P-28 Page 75 of P-20(f)
26-06-1993	3,190	5,190	Page 2 of P-29 Page 60 of P-20(g)
04-03-1994	4,690	5,690	Page 2 of P-29 Page 23 of P-20(g)
28-10-1994	4,880	5,880	Page 3 of P-29 Page 62 of P-20(h)
14-11-1995	8,150	10,150	Page 46 of P-20(i) Page 4 of P-29



Details of amount shown as D.A. Arrears credited to provident fund account as per Ext.P-5 Ledger sheet , Ext.P-15 revised ledger sheet and Ext.P-6 to P-8 Bill register

Date	Entry as per Ext.P-5 ledger sheet	Entry as per Ext.P-15 revised ledger sheet	Entry as per Ext.P-6 to P-8 Bill register
07/87 to 3/88 02-08-1988	550	450	Page 109 of P-6 P-6(a)
1/88 to 9/88 02-11-1988	655	455	Page 147 of P-6 P-6(b)
7/88 to 3/89 05-07-1989	677	477	Page 7 of P-7 P-7(a)
02-12-1989	614	514	Page 42 of P-7 P-7(b)
7/91 to 8/93 03-08-1992	1,416	1,116	Page 583 of P-8 P-8(a)
7/92 to 8/93 09-12-1993	2,470	2,170	Page 908,909 of P-8
Credited Balance as per Ext.P-5 Credited Balance as per revised ledger sheet Difference		:Rs.66,893/- :Rs.42,680/- :Rs.24,123 /-	

10. In this matter, the prosecution examined PW1, who was the Assistant Education Officer, Perambra. He deposed that, while serving in that capacity, the Director of Public Instructions had issued instructions to conduct camps for the preparation of Provident Fund credit slips of the staff of aided schools. In accordance with the said instructions, a camp for the Perambra Sub-District was conducted at N.I.M.L.P. School, Perambra in December 1996. Prabhakaran, Senior Superintendent of the Office of the Assistant Education Officer,



and Suresh, Chacko and Francis, who were Clerks of that office, attended the camp. The Headmistress/Headmaster of the concerned schools, along with the teachers of those schools, also attended the camp to assist the officials of the Directorate of Public Instructions in preparing the credit slips. From A.U.P. School, Perambra, the accused, Pocker and Rajeevan, who were teachers, and Suresh, who was the Peon of that school, along with the Headmistress Ammukkutty Amma, participated in the camp. The broad sheet and ledger sheet of the Provident Fund accounts were prepared by the teachers of the respective schools after verifying the office copy of the bill, the Provident Fund Recovery Register, the Provident Fund Advance Register and the Acquittance Roll. The broad sheet and ledger sheet prepared by the teachers were thereafter verified by the officials of the Directorate of Public Instructions, and the credit slips were prepared. PW-1 further deposed that on 01-01-1997, a Provident Fund loan application submitted by Prasannakumari of A.U.P. School, Perambra was received in the Office of the Assistant Education Officer. In the said application, which is marked as Ext.P-1(a), details regarding the previous loan availed by her were shown. Suresh brought to



his notice that the actual amount of loan previously availed by Prasannakumari was Rs.10,150/-, whereas in the credit slip it was shown as Rs.8,150/-. Accordingly, a letter dated 18-02-1997, marked as Ext.P-1(b), was sent to the Accounts Officer, Directorate of Public Instructions, Thiruvananthapuram, requesting the issuance of a new credit card. Along with the application submitted by Prasannakumari, the Provident Fund credit slip received by her, marked as Ext.P-1(c), was also produced, in which the amount of loan shown as availed by her was Rs.8,150/-. Thereafter, an explanation was called for from the Headmistress of A.U.P. School, Perambra, as evidenced by Ext.P-1(d). The Headmistress submitted her explanation, marked as Ext.P-1(f), stating that the mistake had occurred due to the preparation of credit slips for ten years in respect of about thirty employees. A further letter was also sent requesting the issuance of a revised credit slip. However, no reply was received to those letters.

11. PW-2 examined in this case was the Assistant Education Officer, Perambra, who deposed regarding the enquiry he conducted into the irregularities in the preparation of Provident Fund credit slips and the identification of the



persons responsible. PW2 had deposed that while he was working as the Assistant Education Officer, Perambra, during the period from 18-05-2000 to 18-05-2003, he was directed to conduct an enquiry regarding the persons responsible for the irregularities in the preparation of Provident Fund credit slips, as per Ext.P-1(g) letter. Accordingly, he had conducted an enquiry and submitted a report, which is marked as Ext.P-1(h). In the said report, he had stated that the persons responsible for the irregularities were the accused and the Headmistress of A.U.P. School, Perambra, Ammukkutty Amma, who had verified the entries made in the ledger sheets prepared by the accused. PW-2 further stated that he arrived at the said conclusion on the basis of the fact that the mistakes were noticed only in the Provident Fund accounts of the accused and his wife, Prasannakumari.

12. PW-3 was a U.D. Clerk in the Office of the Text Book Officer. He had deposed that, while serving in that capacity, he and his wife, Valsala, had attended the Provident Fund credit slip preparation camp held at N.I.M.L.P. School, Perambra, from 22-10-1996 to 26-10-1996. At the camp, the ledger sheets and broad sheets of the Provident Fund accounts of the staff of



each school were prepared by the teachers of the respective schools, and the same were verified and signed by the Headmistress. Random checking of those accounts was conducted by him, and he verified 10% of the accounts prepared by the teachers as instructed at the camp. Credit slips were prepared on the basis of the broad sheets and ledger sheets prepared at the camp. The seal and signature of the Accounts Officer were affixed on the credit slips, and the same were thereafter distributed. PW-3 further stated that the ledger sheet of the accused for the period from 1984-85 to 1986-87 was verified by him, and the ledger sheet relating to the wife of the accused, Prasannakumari, for the said period was verified by his wife, Valsala. As per the ledger sheet, an amount of Rs.1,628/- was shown as withdrawn on 12-08-1986. However, as per the Acquittance Register, an amount of Rs.2,628/- was shown as withdrawn by the accused on 12-08-1986. This mistake could not be detected by him at the time of verification. He had further stated that there was insufficient time to verify all the entries made in the ledger sheets. Nevertheless, he had signed the ledger sheet of the accused stating that it had been examined by him. According to the ledger sheet, the closing



balance in the Provident Fund account of the accused was shown as Rs.70,511/-, and the closing balance in the account of the wife of the accused was shown as Rs.66,893/-. He had also signed the credit slips of the accused and his wife. Subsequently, a revised ledger sheet was prepared, in which the closing balance in the account of the accused was shown as Rs.50,885/- and the closing balance in the account of the wife of the accused was shown as Rs.42,680/-. PW-3 further stated that similar irregularities were not noticed in the ledger sheets and credit slips of other teachers prepared at the camp.

13. PW-4 examined in this case was a teacher who deposed that he had attended the Provident Fund credit slip preparation camp held at N.I.M.L.P. School, Perambra. The camp was conducted by the Assistant Education Officer, Perambra, as directed by the Director of Public Instructions. He had further stated that the credit slips were prepared based on the broad sheets and ledger sheets prepared by the teachers of the respective schools.

14. PW-5 was a teacher at A.U.P. School, Perambra. He deposed that, while serving in that capacity, he had attended



the Provident Fund credit slip preparation camp held at N.I.M.L.P. School, Perambra. He had further stated that, along with him, the accused, as well as teachers Rajeevan, Unnikrishnan, and Suresan, had also attended the camp. At the camp, the ledger sheets and broad sheets of the Provident Fund accounts were prepared on the basis of the Provident Fund Advance Register, Provident Fund Deduction Register, Treasury Bill Book and Acquittance Roll. Ext.P-4 series are the ledger sheets relating to the Provident Fund account of the accused. He stated that he does not know whether the broad sheet produced in this case was prepared at the camp or not. PW-5 had further gave evidence regarding the amounts merged in the Provident Fund accounts of the accused and his wife as D.A. arrears, as shown in Exts.P-6(a), P-6(b), P-7(a), P-7(b) and P-8(a). He also stated that in the ledger sheets marked as Exts.P-4 and P-5, a higher amount was shown as merged in the Provident Fund than the actual amount merged. However, he stated that he does not know who had written Exts.P-4 and P-5. As the witness did not support the prosecution case fully, he was declared hostile. During cross-examination by the learned Additional Legal Adviser, PW-5 stated that he had worked



along with the accused from 1974 to 2010. He had further stated that he and the accused used to assist the Headmistress in office work and that he had seen the handwriting of the accused. However, he stated that he does not remember whether the ledger sheets and broad sheets of the Provident Fund accounts of the staff of A.U.P. School, Perambra were prepared by the teachers of that school. He also stated that he had not initialled the ledger sheets. He had further stated that since the accused was assisting the Headmistress in office work, she had confidence in him. The Provident Fund Debit Statement of A.U.P. School, Perambra was prepared by him and Sreedharan Master, and in that statement the actual amounts withdrawn by the staff from their Provident Fund accounts were shown. The handwriting in the Provident Fund Deduction Statement attached to the Provident Fund Debit Statement was his, and the same was signed by the Headmaster, Baby. He also stated that he had not given any statement to the police that the handwriting seen in the ledger sheets and broad sheets was that of the accused. According to him, the amount shown in the Debit Statement represents the actual amount due to the accused and his wife.



15. PW-6 examined in this case was a teacher at A.U.P. School, Perambra. He deposed that, while serving in that capacity, he had attended the Provident Fund credit slip preparation camp held at N.I.M.L.P. School, Perambra, which was conducted for the purpose of preparing the credit slips of the staff of aided schools. At the camp, Provident Fund ledger sheets and broad sheets were prepared. According to him, the ledger sheets marked as Ext.P-4 series and Ext.P-5 series were prepared at the camp. However, he stated that he does not know who had written those documents. He had further stated that he had not told the police that those documents were written by the accused. As the witness did not support the prosecution case fully, he was declared hostile. During cross-examination by the learned Additional Legal Adviser, PW-6 stated that the ledger sheets relating to the staff of each school were prepared by the teachers of the respective schools. He had further stated that he was given a ledger sheet and that he had written entries in the ledger sheet based on the figures furnished by other teachers. However, he stated that he does not know which teacher or from which school those details were furnished. PW-6 also stated that he had not written the



documents marked as Ext.P-4 series and Ext.P-5 series. He further stated that he had seen the accused writing during the camp and that he had worked along with the accused for about ten years and was familiar with his handwriting. He also stated that he had not written the broad sheet. According to him, he had not given any statement to the police as suggested in Ext.P-10 and Ext.P-10(a).

16. PW-7 had deposed that while he was working as an Assistant Teacher in A.U.P. School, Perambra, he had attended the camp for the preparation of Provident Fund credit slips held at N.I.M.L.P. School, Perambra. He stated that Ext.P-11 broad sheet was prepared by him on the basis of the entries in the ledger sheets marked as Ext.P-4 series and Ext.P-5 series. However, he had stated that he does not know who had written the ledger sheets marked as Ext.P-4 series and Ext.P-5 series. He also stated that he had not given any statement to the police that those documents were written by the accused. Since the witness did not fully support the prosecution case, he was declared hostile. During cross-examination by the learned Additional Legal Adviser, PW-7 stated that he had worked along with the accused for about 18 years and that he had seen



the handwriting of the accused. He further stated that he had seen the accused writing during the camp. However, he reiterated that he had not written the documents marked as Ext.P-4 series and Ext.P-5 series and that he had not written the broad sheet. PW-7 also stated that he does not know who had written the loan application submitted by Prasannakumari. He had stated that the signature seen in Ext.P-1(a) loan application is that of Prasannakumari. He had further stated that he had not given any statement to the police that the handwriting in Ext.P-1(a) loan application was that of the accused. He also stated that he had not given any statement to the police as suggested in Ext.P-12 and Ext.P-12(a). In cross-examination, PW-7 stated that he does not know who had signed Ext.P-1(a) loan application. He had further stated that he assumed that the signature seen in Ext.P-1(a) was that of Prasannakumari since the name "Prasannakumari" was written below the signature appearing in Ext.P-1(a).

17. PW-8 was a U.D. Clerk in the Office of the Deputy Director of Education, Kozhikode. He deposed that, while serving in that capacity, he had produced documents marked as Ext.P-4, P-5, P-11, and P-14 to P-17, as per the Mahazar marked as



Ext.P-13. He stated that the officers of the Directorate of Public Instructions had verified the documents maintained in the Office of the Deputy Director of Education, pursuant to a complaint received by the Director of Public Instructions. Thereafter, a vigilance enquiry was also conducted in connection with the matter. PW-8 had further stated that the revised ledger sheets marked as Ext.P-14 and P-15 were prepared by him on the basis of the Treasury Bill Book, Acquittance Roll, and the office copy of the bill. According to him, the closing balances of the Provident Fund accounts of the accused and his wife, as shown in Ext.P-14 and P-15, were Rs.50,885/- and Rs.42,680/- respectively.

18. PW-9 was the Headmaster of A.U.P. School, Perambra. He deposed that he had been working in that capacity from 01-06-1999 onwards and gave evidence regarding the preparation of Provident Fund credit slips and related proceedings at the school. He stated that prior to him, Ammukkutty Amma was the Headmistress, and she had passed away. He further stated that he had known the accused and his wife, Prasannakumari, from 1971 and 1978 respectively. PW-9 stated that he had produced documents marked as Ext.P-19 to



Ext.P-32 series, and Exts.P-16 and P-17, as per Ext.P-18 Mahazar. He stated that he had worked along with the accused for 36 years and was familiar with his handwriting. According to him, the documents marked as Ext.P-4 series and P-5 series were written by the accused. He had further stated that the documents marked as Ext.P-16 and P-17 were prepared by Sreedharan Master on the basis of the Provident Fund Advance Register, Acquittance Roll, and office copy of the bill, and that he had signed those documents. He had deposed that the actual amounts withdrawn by the accused and his wife, Prasannakumari, were correctly shown in Ext.P-16 and P-17. PW-9 had further stated that he had produced documents marked as Exts.P-34 to P-36, as per Ext.P-33 Mahazar, which were the Attendance Registers of class VI-B, of which the accused was the class teacher. He had deposed that the entries in Exts.P-34 to P-36 were written by the accused. He also stated that specimen handwriting of the accused, marked as Ext.P-37 series and Ext.P-38 series, were taken in his presence, and that he had signed those documents. PW-9 had further gave evidence regarding various amounts withdrawn by the accused and his wife from the Provident Fund account, and also about



the differences between those amounts and the amounts shown in the ledger sheets marked as Ext.P-4 series and P-5 series. In cross-examination, PW-9 had stated that the documents referred to by him during his chief examination were not prepared by him and were not in his possession at the time of their preparation. He had further stated that he does not know who had written the Treasury Bill Book, Acquittance Roll, copy of the Provident Fund Deduction Schedule, and the Provident Fund Advance Register. He had also stated that he does not know the procedures adopted in the camp for the preparation of ledger sheets and broad sheets. PW-9 stated that he knows the handwriting of the person who had entered the service along with him. He denied the suggestion that he had stated that Ext.P-4 series and P-5 series were written by the accused, stating that his only basis was that the names of the accused and his wife appeared in those documents. He had further stated that the Debit Statement was prepared by the teachers, and that he had signed it. He clarified that the responsibility for the facts stated in the loan application rests with the person who signed that application. He explained that the loan application would be submitted to the Headmaster, who would



verify the document and forward it to the Assistant Education Officer, and the loan would be sanctioned based on the recommendation of the Headmaster and by perusing the documents available in the office of the Assistant Education Officer. According to him, in Ext.P-1(a) loan application, it was stated that the total amount in her credit was Rs.75,243/-. As per the records in the Ext.P-1 file, Rs.8,350/- was recovered from March 1996 to December 1996. He further stated that this document was prepared by the accused. The amount requested as a loan was Rs.21,000/-, and the applicant is entitled to receive that amount under any circumstances.

19. PW-10 had deposed that while he was working as Assistant Director of the Principal Agricultural Office, specimen handwriting of the accused was taken by the vigilance officials in his presence on 23-06-2003, and that he had signed the said document.

20. PW-11 was the Manager of A.U.P. School, Perambra. He had deposed that, while serving in that capacity, he had issued the Prosecution Sanction Order, marked as Ext.P-40, on 17-02-2004. He had stated that he was the authority



competent to remove the accused from service and that he had issued Ext.P-40 after perusing the relevant documents and applying his mind. In cross-examination, he had stated that the District Education Officer had suspended the accused and later re-instated him. Upon perusal of the documents, he understood that the accused and his wife had misappropriated Rs.19,626/- and Rs.24,213/- respectively, and that a loan application had been submitted in an attempt to cheat the Government. He further stated that the accused had attended the camp in question on a voluntary (free) service basis.

21. PW-13 was the Director of the Forensic Science Laboratory, Thiruvananthapuram. He had deposed that, while serving in that capacity, he had carefully and thoroughly examined the documents relating to this case that were sent to him. He stated that he had compared the disputed documents with the standard documents in all aspects of handwriting identification and detection of forgery, employing scientific methods available in the laboratory. He stated that he had come to the conclusion that the red-enclosed questioned writings, stamped and marked as Q-1 to Q-21, could have been written by the person who wrote the blue-enclosed standard



writings, stamped and marked as S-1 to S-39 and A-10 to A-18. Ext.P-47 was the report sent by him, and the reasoning for his conclusion is contained in Ext.P-47(a). PW-13 had further stated that the questioned writings forwarded to him for examination are contained in the documents marked as Exts.P-4 series and P-5 series, and the standard handwriting of the accused is seen in the documents marked as Exts.P-37 series and P-38 series. He also stated that the admitted signatures are contained in Exts.P-34 to P-36 documents.

22. PW-15 examined in this case was the Deputy Superintendent of Police, Vigilance and Anti-Corruption Bureau, Northern Range, Kozhikode. He had deposed that, while serving in that capacity, he had conducted the investigation in this case. He stated that he had registered the F.I.R., marked as Ext.P-49, based on the directions of the Director, Vigilance and Anti-Corruption Bureau, Thiruvananthapuram, against the accused. He further stated that he had seized the documents marked as Exts.P-4, P-5, P-11, P-14, P-15, P-16, and P-17 from PW-8 on 05-04-2003, as per Ext.P-13 Mahazar. He had also seized Exts.P-19 series, P-20 series, P-21 to P-32 series, and P-6 to P-8 documents from PW-9 on 09-04-2003, as per Ext.P-18



Mahazar. He further seized Ext.P-48 document from CW-16 on 12-05-2003, as per Ext.P-50 Mahazar; Ext.P-1 document from CW-17 on 20-05-2003, as per Ext.P-51 Mahazar; Exts.P-41 to P-46 documents from CW-17 on 22-05-2003, as per Ext.P-52 Mahazar; and Exts.P-2, P-3, and P-53 documents from CW-18 on 23-05-2003, as per Ext.P-54 Mahazar. PW-15 stated that he had obtained the specimen handwriting of the accused, marked as Exts.P-37 series to P-39 series, in the presence of PW-9 and PW-10 on 23-06-2003 and 19-09-2003. He had also seized Exts.P-34 to P-36 documents produced by CW-15 on 12-09-2003, as per Ext.P-33 Mahazar. He had further stated that he had sent the specimen handwriting and admitted handwriting of the accused to the Forensic Science Laboratory after preparing Ext.P-55 Forwarding Note, Ext.P-57 Standard Requisition Form, and Ext.P-56 Form No.15, and had obtained Ext.P-47 series report from the Laboratory. He had deposed that he had obtained Ext.P-40 Sanction Order to prosecute the accused. He had also examined and questioned CWs 1 to 20. According to him, CW-10 had given evidence as per Ext.P-9; CW-11 had given statement as evidenced by Ext.P-10 and P-10(a); and CW-12 had given statement as evidenced by Ext.P-12



and P-12(a).

23. Apart from the said evidence, the learned Special Judge addressed the evidence including the evidence of PW13 handwriting expert and observed in paragraph No.36 of the judgment as under:

“36. Further the prosecution had obtained the report of the Director of Forensic Science Laboratory who was examined as PW-13 regarding the handwriting seen in Ext.P-4 series and P-5 series. The report is marked as Ext.P-47 and PW-13 has given evidence that he had verified the handwritings seen in Ext.P-4 series and P-5 series with the specimen handwriting and the admitted handwriting of the accused and has reported that the handwriting seen in Ext.P-4 series and P-5 series documents could be written by the accused and he had stated the reason for his conclusion in Ext.P-47(a) document. A perusal of the report of PW-13 will reveal that PW-13 had examined the questioned handwritings shown as Q-1 to Q-21 forwarded to him and compared it with the specimen handwriting shown as S-1 to S-39 and A-10 to A-18. The evidence of PW-15 who is the Investigating Officer will reveal that the specimen handwritings of the accused was taken by him in the presence of PW-10 who is the Assistant Director of Principal Agricultural Office



and the specimen handwritings are the handwriting marked as Ext.P-37 and P-38 and he had sent the specimen signatures along with the questioned handwritings seen in Ext.P-4 series and P-5 series documents which are marked as Q-1 to Q-21 along with the admitted signatures of the accused seen in Ext.P-34 to P-36 Attendance Registers, which were marked as A-10 to A-18 for comparison to Forensic Science Laboratory after preparing Ext.P-56 Standard Requisition form and Ext.P-55 Forwarding Note and obtained Ext.P-47 report from the Forensic Science Laboratory and PW-13 has stated that he had examined the handwritings and had arrived at a conclusion that the questioned handwriting seen in Ext.P-4 series and P-5 series could be written by the same person who has written the specimen handwriting. So the version given by PW-9 that Ext.P-4 series and P-5 series ledger sheets were written by the accused is corroborated by the report obtained from Forensic Science Laboratory and the evidence of PW-13. In this connection it is pertinent to note that PW-1 and PW-3 has given evidence that the ledger sheets and broad sheets of each school was prepared by the Teachers of that school who attended the camp. When the accused was questioned under Section 313 of Criminal Procedure Code, he had admitted this fact. So, even according to the accused the ledger sheet and the broad sheet of A.U.P. School,



Perambra was prepared by the Teachers who had attended the camp. So Ext.P-4 series and P-5 series ledger sheets should be prepared by the Teachers of A.U.P. School, Perambra who had attended the camp. The evidence in this case reveals that the Teachers who had attended the camp from A.U.P. School, Perambra are the accused, PW-5 to PW-7 and the Head Mistress. PW-5 to PW-7 have given evidence that they had not written Ext.P-4 series and P-5 series ledger sheets and at the same time they admitted that Ext.P-4 series and P-5 series ledger sheets were prepared at the camp. So, the only remaining Teacher who had attended the camp from A.U.P. School, Perambra is the accused. It is true that PW-6 has given evidence that the ledger sheet of Provident Fund Account of a particular school was not prepared by the Teachers of that school alone and Teachers had prepared ledger sheets of other schools also. But that evidence is not acceptable for the reason that the accused admitted the fact that the ledger sheets of each school was prepared by the Teachers of that school who attended the camp. Moreover the evidence of PW-2 and PW-3 will reveal that they have also given evidence that the ledger sheets of each school was prepared by the Teachers of that school who attended the camp. So, the evidence of PW-2 and PW-3 coupled with the admission given by the accused while questioned under Section 313



Criminal Procedure Code will prove that Ext.P-4 series and P-5 series ledger sheets were prepared by the Teachers of A.U.P. School, Perambra and not by the Teachers of any other school and the attending circumstances will reveal that those ledger sheets were prepared by the accused himself.”

24. On scrutiny of the evidence available, it appears that an attempt was made by the accused to obtain undue pecuniary advantage from the Provident Fund accounts by falsifying the ledger sheets in Exts.P4 and P5 series. It is relevant to note that, as per the prosecution case, a camp was conducted for preparing the credit cards of Kerala L.P. School for 1984-85, as directed by the Director of Public Instructions, which itself shows that there was no prior data regarding the credit cards for the said period. The allegation against the accused is confined to entries in Exts.P4 and P5 series, which, according to the accused, were merely clerical mistakes. Although this contention was not accepted by the Special Court, the Special Court also observed that PW14, who conducted enquiries regarding irregularities in the preparation of Provident Fund credit cards during the camp, could not find substantial



discrepancies, except for some minor differences noted in Ext.P48(c). The Special Court, however, concluded that there was deliberate intention on the part of the accused to falsify the figures in Exts.P4 and P5 series. The defence taken by the accused before the trial court was that during the preparation of the accounts, the entries were read aloud by one teacher and another person used to record them in the ledger, which was the usual method adopted for preparing the accounts at the camp. It was further contended that the discrepancy noticed in the Provident Fund accounts of the accused and his wife occurred due to the deliberate acts of certain teachers who involved in preparation of the entries, allegedly owing to animosity arising from the activities carried out by the accused at the organisational level. On scrutiny of the entire evidence, some manipulations in preparing Exts.P4 and P5 series to be found. But, no misappropriation to be found from the evidence adduced and it was so found by the learned Special Judge as well. Preparation of Exts.P4 and P5 series by showing excess amounts during the camp in the GPF, is the crux of the allegation. Therefore, there is a likelihood of some clerical/calculation mistakes, as contended by the accused.



Therefore, the prosecution case cannot be said to have been proved beyond reasonable doubts, particularly when there is no evidence for any misappropriation. In such circumstances, it cannot be held that the offences alleged against the accused are proved beyond reasonable doubts. Thus, benefit of doubt shall go in favour of the accused. Taking into consideration all these aspects, I am inclined to interfere with the verdict impugned and set aside the same.

In the result, this appeal succeeds. The verdict under challenge stands set aside and the appellant herein/accused is acquitted for the offences punishable under Sections 471 and 477A of the IPC and he is set at liberty forthwith. His bail bond stands cancelled. The learned Special Judge is directed to release the fine amount deposited by the appellant/accused while suspending the sentence.

Registry is directed to forward a copy of this judgment to the Special Court, forthwith.

Sd/-
A. BADHARUDEEN
JUDGE