

MHRT040002052023



Received on : 09.06.2023

Registered on : 12.06.2023

Decided on : 05.05.2026

Duration : Ys. Ms. Ds.
02 10 26**Exh. No. 397**

Form No.XXXII

Part 'A'

(Title Page of Judgment)

[Para 44(i) of Chapter VI of Criminal Manual]

IN THE SPECIAL COURT OF KHED, AT : KHED [Presided over by Prasanna S. Chandgude] JUDGE, SPECIAL COURT, KHED. [Date of the Judgment :5th May, 2026] [Special Case ACB No.11/2023]	
	FIR (CR) No.177/2022 Dapoli Police Station U/Sec. 420, 166, 167, 188, 467, 218, 471, 120(b), 177, 182, 268, 468, 34 of the Indian Penal Code, u/s 12, 13, 14 of The Prevention of Corruption Act, 1988.
COMPLAINANT (PROSECUTION)	State of Maharashtra through Dapoli Police Station
REPRESENTED BY	Special PP Mrs. M.M. Jadkar
1 As per the notification Dtd. 14/7/2022 of the Hon'ble High Court of Judicature at Bombay	
ACCUSED	1.Anil Dattatraya Parab Age 56 years, Occupation- politics/ advocate, R/ o Ravikiran, 58/2625,

	<p>Gandhinagar, Near Bank of Maharashtra, Bandra East, Mumbai-400051</p> <p>2.Suresh Shankar Tupe Age 56 years, Occupation- Sarpanch/ agriculture, R/o Mauje Murud Tal. Dapoli Dist. Ratnagiri</p> <p>3.Anant Dnyandev Koli Age 42 years, Occupation- service (Gramsevak Murud Grampanchayat Tal. Dapoli) R/o Mauje Gimvhane, Kumbalewadi Tal. Dapoli Dist. Ratnagiri</p> <p>4.Sudhir Shantaram Pardule Age 56 years, Occupation-service (The then Circle officer, Burondi Tal.Dapoli) R/o Ravikiran 5 Apartment, A Wing 104, Rupnagar, Dapoli Tal.Dapoli Dist. Ratnagiri</p> <p>5. Jayram Vinayak Deshpande Age 55 years, Occupation- service (The then Sub Divisional officer, Dapoli Dist. Ratnagiri) R/o originally R/o Aasawari Building, E/2101 Nanded city Sinhgad road, Pune-41, at present R/o In front of Megha Talkies Anandnagar, Tal.Alibag Dist. Raigad.</p>
REPRESENTED BY	<p>Shri.S.S.Butala, Advocate for accused No. 1,3,4</p> <p>Shri.P.A.Damale, Advocate for accused No.2</p> <p>Shri.P.P.Nene, Advocate for accused No.5</p>

Part 'B'

[Para 44(ii) of Chapter VI of Criminal Manual]

Date of Offence	26-06-2019 to 14-11-2019
Date of FIR	07-11-2022
Date of Arrest	Anticipatory bail granted to accused No.1 to 3 , Accused No.4 – 15-03-2023 Accused No.5- 29-03-2023
Date of Chargesheet	09-06-2023
Date of Framing of Charges	29-03-2025 and 10-09-2025
Date of commencement of evidence	03-07-2025
Date on which judgment is reserved	05-05-2026
Date of the Judgment	05-05-2026
Date of the Sentencing Order,if any	Not applicable

Accused Details

Rank of the Accused	Name of Accused	Date of Arrest	Date of Release on Bail
1	Anil Dattatraya Parab	Anticipatory bail granted to accused No.1 to 3 on 19-11-2022	Not applicable
2	Suresh Shankar Tupe		Not applicable
3	Anant Dnyandev Koli		Not applicable
4	Sudhir Shantaram Pardule	15-03-2023	20-03-2023
5	Jayram Vinayak Deshpande	29-03-2023	12-04-2023

2 This head is not in the Form, inserted for factual convenience

Offences charged with	Whether acquitted or convicted	Sentence Imposed	Period of Detention Undergone during Trial for purpose of Section 428 Cr.P.C.
u/s 420, 290, 166, 167, 177, 182, 188, 218, 268, 467, 468, 471, 120-B r.w.s.34 of IPC and u/s 12,13,14 of Prevention of Corruption Act.	Acquitted	Not applicable	Not applicable

Part 'C'

[Para 44(iii) of Chapter VI of Criminal Manual]

LIST OF PROSECUTION/DEFENCE/COURT WITNESSES

A. Prosecution :

RANK	NAME	NATURE OF EVIDENCE (EYE WITNESS, POLICE WITNESS, EXPERT WITNESS, MEDICAL WITNESS, PANCH WITNESS, OTHER WITNESS)
PW1	Rupa Mogha Dighe	Informant
PW2	Ramdas Bhimrao	Panch witness

Nalawade		
PW3	Shantilal Dhondiram Chavan	Panch witness
PW4	Amit Shrikrishna Marathe	Other witness
PW5	Prakash Tanaji Sakpal	Other witness
PW6	Shailesh Shrikrishna Phadake	Other witness
PW7	Sanika Swapnil Nagvekar	Other witness
PW8	Bharat Maharu Suryavanshi	Other witness
PW9	Uday Gangaram Surve	Other witness
PW10	Ramesh Pandurang Talvatkar	Other witness
PW11	Vinod Shankar Depolkar	Other witness
PW12	Vibhas Rajaram Sathe	Other witness
PW13	Sandip Sambhaji Savant	Other witness
PW14	Ketan Yashwant Jatariya	Other witness
PW15	Sunit Suhas Bhave	Other witness
PW16	Ganesh Shantaram Padawe	Other witness
PW17	Shankar Ramchandra Tadavi	Other witness
PW18	Amol Manoharrao Vinchurkar	Other witness
PW19	Shashikiran Balaso Kashid	Police witness

PW20	Bharat Tukaram Nikam	Other witness
PW21	Vivek Baburao Ahire	Investigating officer
PW22	Rajendra Narayan Mungekar	Retired Police officer

B. Defence Witnesses, if any :

RANK	NAME	NATURE OF EVIDENCE
		(EYE WITNESS, POLICE WITNESS, EXPERT WITNESS, MEDICAL WITNESS, PANCH WITNESS, OTHER WITNESS)
		NIL

C. Court Witnesses, if any :

RANK	NAME	NATURE OF EVIDENCE
		(EYE WITNESS, POLICE WITNESS, EXPERT WITNESS, MEDICAL WITNESS, PANCH WITNESS, OTHER WITNESS)
		NIL

LIST OF PROSECUTION/DEFENCE/COURT EXHIBITS**A. Prosecution :**

Sr.No.	Exhibit Number	Description
1	Exh.P121/ PW1	Letter dated 07-11-2022
2	Exh.P122/ PW1	FIR application
3	Exh.P123/ PW1	FIR

4	Exh.P124/ PW1	Printed FIR
5	Exh.P125/ PW1	Letter dated 07-06-2023
6	Exh.P126/ PW1	Letter dated 08-06-2023
7	Exh.P127/PW1	Report
8	Exh.P130/PW2	Spot panchanama
9	Exh.P131/PW2	Panchanama of maps
10	Exh.P132,133/PW2	Two photographs
11	Exh.P134/PW2	Letter by Googlepro
12	Exh.P166/PW4	panchanama of search of house
13	Exh.P184/PW8	Certified copy of sale deed
14	Exh.P207/1 to 14 / PW14	Ledger
15	Exh.P224 to 226 / PW17	No agriculture papers and permission
16	Exh.P228/PW17	Letter dated 12-10-2017
17	Exh.P229 / PW17	Letter dated 24-07-2017
18	Exh.P235 / PW18	Letter to get application and papers for electricity connection
19	Exh.P236 / PW18	Letter dated 06-06-2023 along with documents
20	Exh.P246 / PW19	Letter dated 23-03-2023 for transfer of investigation to IO
21	Exh.P247 / PW19	Letter dated 23-03-2023 for transfer of investigation

22	Exh.P248 / PW19	Letter dated 29-03-2023
23	Exh.P249 / PW19	Medical certificate
24	Exh.P250 / PW19	Arrest panchanama of accused
25	Exh.P251 / PW19	Report as per section 50A of The Code of Criminal Procedure
26	Exh.P252 / PW19	Letter for search of house of accused No.5
27	Exh.P253 / PW19	Wireless message to D.Sp. Ratnagiri
28	Exh.P254, 255 / PW19	Wireless messages of PI
29	Exh.P256 / PW19	Letter of PI about search of house of accused
30	Exh.P257 / PW19	Panchanama of search of house of accused
31	Exh.P258 / PW19	Letter and report about stamp duty
32	Exh.P259 / PW19	Letter to SDO
33	Exh.P260 / PW19	Permission of Government to file chargesheet against accused No.5
31	Exh.P261 / PW19	Order of permission
32	Exh.P276 / PW21	Letter of PSO
33	Exh.P277 / PW21	Letter dated 16-11-2021
34	Exh.P278 / PW21	Letter by Kirit Somaiyya
35	Exh.P279 / PW21	Printed FIR in Ratnagiri Police Station

36	Exh.P280 / PW21	Letter dated 07-11-2022
37	Exh.P281 / PW21	Letter dated 14-11-2022
38	Exh.P282 / PW21	Letter of Sarpanch dated 15-11-2022
39	Exh.P283 / PW21	Extract of 8A of property
40	Exh.P284 / PW21	Resolution of Grampanchayat dated 28-07-2025
41	Exh.P285 / PW21	Resolution of District Collector dated 24-04-2015
42	Exh.P286 / PW21	Appointment letter of Gramsevak of Murud Grampanchayat
43	Exh.P287 / PW21	Proceeding book of Murud Grampanchayat
48	Exh.P288 / PW21	7X12 extract of gat No.446 Murud
49	Exh.P289 / PW21	True copy of proceeding book dated 29-07-2019 of Murud Grampanchayat
50	Exh.P290, 291 / PW21	Tax receipts of year 2019-20 and 2020-21
51	Exh.P292 / PW21	Order No.256
52	Exh.P292 A / PW21	Tax receipt
53	Exh.P293 / PW21	Extract of index 2 and 7x12 extract
54	Exh.P294 / PW21	Letter dated 15-11-2022 of Sarpanch Grampanchayat Murud
55	Exh.P295 / PW21	Extract showing name of Sadanand Kadam in place of Anil Parab to

		Property No.1074
56	Exh.P296 / PW21	True copy of letter dated 26-06-2019
57	Exh.P297 / PW21	Summons dated 10-02-2023 to Murud Grampanchyat to get documents
58	Exh.P298 / PW21	Letter dated 14-02-2023 by Sarpanch Murud Grampanchayat
59	Exh.P299 / PW21	Three letters regarding ED
60	Exh.P300 / PW21	Documents produced by Kirit Somaiyya
61	Exh.P301 / PW21	Letter dated 14-11-2022 to SDO By IO
62	Exh.P302 to 305 / PW21	Answer and documents to aforesaid letter.
63	Exh.P306 / PW21	Letter as per section 91 of The Code of Criminal Procedure
64	Exh.P307 / PW21	Summons dated 10-02-2023 to SDO Dapoli
65	Exh.P308 / PW21	Letter dated 01-02-2023 to SDO Dapoli
66	Exh.P309 / PW21	Letter dated 18-03-2023 to SDO Dapoli
67	Exh.P310 / PW21	Letter dated 10-04-2023 from SDO Dapoli
68	Exh.P311 / PW21	Copy of Judgment
69	Exh.P312 / PW21	Letter dated 14-11-2022 to BDO

		Dapoli
70	Exh.P313 / PW21	Documents from BDO Dapoli
71	Exh.P314 / PW21	Letter dated 10-04-2023 from SDO Dapoli
72	Exh.P315 / PW21	Letter to BDO Dapoli
73	Exh.P316 / PW21	Letter dated 16-01-2023
74	Exh.P317 / PW21	Letter dated 21-12-2022 to Assistant Sub Registrar
75	Exh.P318 / PW21	Summons dated 30-01-2023 to Assistant Sub Registrar
76	Exh.P319 / PW21	Copy of ready reckonor
77	Exh.P320 / PW21	Letter dated 10-02-2023 to Assistant Sub Registrar
78	Exh.P321 / PW21	Letter dated 06-02-2023 by Assistant Sub Registrar
79	Exh.P322 / PW21	Letter to Executive Engineer MSEB Dapoli
80	Exh.P323 / PW21	Letter by MSEB office
81	Exh.P324 / PW21	Letter dated 30-01-2023 to Executive Engineer
82	Exh.P325 / PW21	Report by Sub Engineer PWD
83	Exh.P326, 327 / PW21	Letters to Collector, Raigad
84	Exh.P328 / PW21	Summons to accused No.5 as per section 160 of Cr.P.C.
85	Exh.P329 / PW21	Letter to District Collector

- 86 Exh.P330 / PW21 Answer to above referred letter
- 87 Exh.P331 / PW21 Letter dated 08-11-2022 to Talathi Saja, Murud
- 88 Exh.P332 to 334 / PW21 Answer to above referred letter and documents 7x 12 extracts etc.
- 89 Exh.P335 / PW21 Letter to Tahsildar
- 90 Exh.P336,337 / PW21 Letters to get complaint filed by Kirit Somaiyya
- 91 Exh.P338 / PW21 Letter to get Chart of rates according to gazette
- 92 Exh.P339 / PW21 Circular dated 28-07-2016
- 93 Exh.P340 / PW21 Letter dated 16-03-2023 to learned JMFC, Dapoli
- 94 Exh.P341/ PW21 Extract of station diary
- 95 Exh.P347/ PW21 Arrest panchanama of accused No.4
- 96 Exh.P348/ PW21 Muddemal receipt
- 97 Exh.P349/ PW21 Underlined portion A in the statement of witness Prakash Tanaji Sakpal
- 98 Exh.P350/ PW21 Underlined portion A in the statement of witness Sanika Nagvekar
- 99 Exh.P351/ PW21 Underlined portion A in the statement of witness Vinod Depolkar

- 100 Exh.P352/ PW21 Underlined portion A in the supplementary statement of witness Vinod Depolkar
- 101 Exh.P353/ PW21 Underlined portion A in the statement dated 28-05-2024 of witness Vinod Depolkar
- 102 Exh.P354/ PW21 Underlined portion A in the statement dated 07-06-2023 of witness Vinod Depolkar
- 103 Exh.P355/ PW21 Underlined portion A in the statement of witness Sandip Sawant
- 104 Exh.P356/ PW21 Letter to learned JMFC, Dapoli
- 105 Exh.P357/ PW21 case diary dated 21-03-2023
- 106 Exh.P364, 365/ PW22 Underlined part A in statement and supplementary statement of witness Bharat Tukaram Nikam
- 107 Exh.P366/ PW22 Letter dated 08-06-2023 to Sub Executive Engineer PWD Dapoli
- 108 Exh.P367/ PW22 Answer to above referred letter
- 109 Exh.P368/ PW22 Letter dated 07-06-2023 to Director ED
- 110 Exh.P369/ PW22 Letter to get permission to file chargesheet against accused No.5
- 111 Exh.P370/ PW22 Letter dated 06-10-2023

B. Defence

Sr.No.	Exhibit Number	Description
1	Nil	Nil

C. Court Exhibits :

Sr.No.	Exhibit Number	Description
1	Nil	Nil

D. Material Objects :

Sr.No.	Material Object Number	Description
1	PW1/MO1 and MO2	Two maps
2	PW1/MO3 and MO4	Two photographs
3	PW4/MO1 TO MO4	Four photographs
4	PW15/MO1	Form for getting electric connection
5	PW15/MO2	Test report
6	PW15/MO3	Annexure
7	PW17/MO1	Application for no agriculture permission
8	PW18/MO1	Application for electricity connection
9	PW18/MO2	Xerox copies of meter reading
10	PW18/MO3	Documents along with letter dated 06-06-2023

3 Actual object numbers as given during evidence recording mentioned for the evidence recorded before the GR of 14/7/2022

mentioned in footnote No.1.

JUDGMENT

(Delivered on the 5th day of May, 2026)

1. The accused are facing trial on a charge for the offences punishable under section 420, 290, 166, 167, 177, 182, 188, 218, 268, 467, 468, 471, 120-B r.w.s.34 of Indian Penal Code, 1860 (hereinafter referred as 'IPC') and u/s 12,13,14 of Prevention of Corruption Act.

2. The prosecution case is that ex-member of parliament Dr. Kirit Somaiyya visited Grampanchayat Murud, Tal.Dapoli and thereafter on 16-09-2021 furnished complaint before Upper Chief Secretary, Revenue and Forest Maharashtra State Mumbai about wrong entries taken and assessment of taxes by making entry of construction in the year 2019 in Gat No.446 Murud. On the basis of said complaint it was revealed that Grampanchayat Murud in monthly meeting dated 29-07-2019 by passing resolution 6(22) has taken entry in form A of the record about Gat No.446. While making the said entry it was mandatory for the Grampanchayat to inspect the spot and verify that the building is completed. After that assessment of tax should have been made. But after going through the record it is revealed that the tax assessment was done without going on the spot. No written documents are available with the Grampanchayat about spot inspection. On perusal of Google Earthpro images dated 29-03-2019 and 29-11-2020 it is evident that at the relevant time the building was not completed and the assessment of tax was made prior to completion of the building. The tax was recovered firstly on

14-11-2019 and thereafter it is not revised. The Grampanchayat Murud misused the powers entrusted in them u/s 124 of Maharashtra Grampanchayat Act and cheated the State of Maharashtra.

3. The owner of the property Adv.Anil Dattatraya Parab without completing the building made application to the Grampanchayat Murud on 26-06-2019 for assessment of tax. The then owner of the property accused No.1 Anil Parab Advocate on 02-03-2020 made application to MSEB Sub Division Dapoli to get electricity connection. At the relevant time the construction was going on. On the basis of said document inference can be drawn that Parab Advocate though having knowledge that the building is not completed made representation that it is completed and applied to grampanchayat thereby cheated the State of Maharashtra. The then Sarpanch Suresh Shankar Tupe, Gramsevak Anant Namdeo Koli without visiting spot i.e. gat No.446 has taken entries in Grampanchayat form No.8 without verifying the completion of instruction and assess the taxes.

4. Accordingly the FIR is lodged by the informant Rupa Mogha Dighe Block Development officer Panchayat Samiti Dapoli at Ratnagiri City Police station, as he was authorized by letter having No. 6/5566/2022 dated 07-11-2022 by the office. Ratnagiri City Police Station registered zero FIR u/s 420 r.w.s.34 of IPC. Then it is transferred to Dapoli Police station. Crime No.177/2022 is registered u/s 420 r.w.s.34 of IPC.

5. On 22-03-2023 the Investigating officer Police Inspector Dapoli Police Station submitted report to add offence u/s 12,13,14 of The Prevention of Corruption Act 1988 and to add section 177, 182,268, 468 of IPC against the accused. Accordingly offence u/s 420, 166, 188, 467, 218, 471, 177, 182, 268, 468, 120-B rws 34 of IPC and u/s 12,13,14 of The Prevention of Corruption Act 1988 were added in offence No.177/2022.

6. The offence under The Prevention of Corruption Act 1988 is exclusively triable by Special Court. Final report is submitted to this Court. The accused pleaded not guilty to the charge and claimed to be tried. The prosecution examined total 22 witnesses. The Statements of the accused under section 313 of Cr.P.C. are recorded. According to the accused they are implicated in a false case. The accused No.1 was Minister and to make him scape goat due to politics between ruling party and opposition false case is registered against him.

7. The learned advocate of the accused Shri.Butala has filed written argument at Exh.387 that as per definition of 'cheating' there should have been fraudulent or dishonest intention from very beginning and the person deceived should have been induced by the other person to deliver any property to any person. He submitted that the prosecution has not proved wrongful gain to the accused and wrongful loss to the Government. The witness PW 2 has no knowledge about google pro website and to check the situation at the spot as per google pro website. He further argued that the building is

owned by Shri.Sadanand Kadam. PW 9 Uday Surve and PW 14 Ketan Jataria have corroborated this evidence. All legal necessities were completed by the Grampanchayat at the time of assessment of tax. Therefore accused should be acquitted. The learned Advocate Shri.Nene and Shri.Damale have filed written argument at Exh.393. I have gone through the written argument.

8. Following points arose for my determination.

<u>POINTS</u>	<u>FINDINGS</u>
1 (a)Whether the prosecution proved that the accused fraudulently and dishonestly induced Government officers by paying less stamp duty by not mentioning building structure on the land property and thereby cheated the Government to the tune of Rs.16,90,905/- and at the time of second sale deed cheated the Government by paying less stamp duty to the tune of Rs.8,74,800/- ? (b) Whether the prosecution proved that the accused No.1 to 5 in furtherance of their common intention without getting completion permission and in spite of no construction gave false information for personal benefit under influence of accused No.1 that construction is completed? (c) Whether the prosecution proved that the accused No.3 along with other accused dishonestly made entries in the form 8A making false measurements of constructed building for getting completion permission and committed an offence punishable u/s 420 rws 34 of IPC?	No
2 Whether the prosecution proved that the	No

accused in furtherance of their common intention get completion from Murud Grampanchayat in spite of fact that construction was not completed gave false information thereby made public servant to register the construction in completion register and deceived Government by not paying stamp duty and property tax, committed public nuisance punishable u/s 290 r.w.s.34 of IPC?

- 3 Whether the prosecution proved that the accused No.3 and 4 being public servants knowingly disobeyed rules and regulations and directions of law and cheated the Government thereby committed offence punishable u/s 166 r.w.s.34 of IPC? No
- 4 Whether the prosecution proved that the accused No.3 and 4 being public servants disobeyed rules and regulations and cheated Government by framing a document which they believe to be incorrect intending thereby to cheat Government and committed offence punishable u/s 167 rws 34 of IPC? No
- 5 Whether the prosecution proved that the accused No.1 and 2 disobeyed rules and regulations and directions of Law furnished false information of completion of construction of building which was not complete to avoid stamp duty and property tax thereby cheated Government and thereby committed an offence punishable u/s 177 r.w.s.34 of IPC? No
- 6 Whether the prosecution proved that the accused furnished false information to No

public servant with intention to cause public servant to use his lawful power to cheat Government regarding gat No.446 at Murud to avoid stamp duty and property tax knowingly disobeyed regulations and directions of law and thereby committed offence punishable u/s 182 r.w.s.34 of IPC ?

- 7 Whether the prosecution proved that the accused knowingly disobeyed rules and regulations and directions of law and cheated Government by framing a document which they believe to be incorrect intending thereby to cheat Government disobeyed the order duly promulgated thereby committed offence punishable u/s 188 r.w.s.34 of IPC? No
- 8 Whether the prosecution proved that the accused being public servants knowingly disobeyed rules and regulations and directions of law by framing incorrect record of document which they believe to be incorrect intending thereby to cheat Government disobeyed the order promulgated by Law and thereby committed an offence punishable u/s 218 r.w.s.34 of IPC? No
- 9 Whether the prosecution proved that the accused knowingly disobeyed rules and regulations and directions of law and cheated the Government by framing documents which they believe to be incorrect intending thereby to cheat Government thereby committed offence punishable u/s 268 r.w.s.34 of IPC? No
- 10 Whether the prosecution proved that the accused knowingly disobeyed rules and regulations and directions of law

and cheated the Government by framing documents which they believe to be incorrect intending thereby to cheat Government committed forgery and thereby committed an offence punishable u/s 467 r.w.s.34 of IPC?

11 Whether the prosecution proved that the accused knowingly disobeyed rules and regulations and directions of law and cheated the Government by framing documents which they believe to be incorrect intending thereby to cheat Government committed forgery by fraudulently or dishonestly using as genuine documents believing it to be forged and thereby committed an offence punishable u/s 468 r.w.s.34 of IPC?

No

12 Whether the prosecution proved that the accused knowingly disobeyed rules and regulations and directions of law and cheated the Government by framing documents which they believe to be incorrect intending thereby to cheat Government disobeyed the order duly promulgated committed forgery by fraudulently or dishonestly used as genuine the documents which they believed to be forged and thereby committed an offence punishable u/s 471 rws 34 of IPC?

No

13 Whether the prosecution proved that the accused made conspiracy by furnishing false information to public servant with intention to cause public servant to use lawful power to cheat Government regarding stamp duty while registration of sale deed and furnishing false information of completion of

No

construction of building when it was not complete and avoided stamp duty and property tax thereby committed an offence punishable u/s 120-B r.w.s. 34 of IPC ?

- 14 Whether the prosecution proved that the accused committed an offence of abetting public servant by influencing a public servant to perform an illegal act and in response the public servant i.e. accused No.4 and 5 encompassing various acts like dishonestly or fraudulently misappropriated property, illicit enrichment and obtaining undue advantage while making documents to give permission and thereby committed an offence punishable u/s 12 of The Prevention of Corruption Act? No
- 15 Whether the prosecution proved that the accused committed misconduct like dishonestly and fraudulently misappropriated property, illicit enrichment, obtaining undue advantage while making documents, giving permission and thereby committed an offence punishable u/s 13 of The Prevention of Corruption Act? No
- 16 Whether the prosecution proved that the accused repeatedly committed an offence of misconduct being public servants of illicit enrichment and obtaining undue advantage while making documents giving permissions and thereby committed an offence punishable u/s 14 of The Prevention of Corruption Act? No
- 17 What order ? As per final order.

REASONS**AS TO POINT NO.1 TO 17**

9. Let me consider evidence on record in respect of all the points. PW1 Rupa Mogha Dighe informant deposed that on 07-11-2022 he was present in the office of CEO Ratnagiri, who authorized him to lodge FIR against the accused. Therefore he has lodged FIR at City Police Station, Ratnagiri. The FIR was in respect of plot No.446 Building No.1074 at Murud and in respect of assessment of tax by the Grampanchayat though the building was not complete. The Grampanchayat assessed the taxes without spot inspection. Therefore crime was registered. The FIR was lodged against owner of the building accused No.1 Anil Parab, accused No.2 Sarpanch Suresh Shankar Tupe and Gramsevak Anant Dnyandev Koli, accused No.3. The accused have cheated State of Maharashtra by assessing the tax without inspection of the building. The owner of the building has also obtained electricity connection from MSEB. He has filed FIR on the basis of google pro map. As per the google pro map on the relevant date the building was not complete, when the Grampanchayat has made assessment of tax. Accused No.1 Anil Parab made application for electricity connection to MSEB. He further deposed that he had been to spot for the spot panchanama along with police. Spot panchanama bears his signature. He has also identified photographs of the spot clicked at the time of spot panchanama. In the cross examination he has admitted that he has not studied that Grampanchayat has assessed the tax without inspecting the spot. He is aware of GR dated 18-07-2016. As per said GR, tax must be assessed on the building even if legal or illegal or completed or not.

The purpose behind it is to increase the revenue. Various times it is tendency of the owner not to assess the tax even if the building is completed. Therefore the Gramsevaks are frequently visiting the spot in the village. Grampanchayat has power to assess the tax on its own even if the owner does not apply for it. He has not inspected the spot in view to consider that the Government has lost nothing from the said assessment.

10. He further admitted that the building is ground floor plus two floors. It was never the situation that the constructed area was more than that.

11. PW2 and 3 are panch witnesses of spot panchanama. PW2 deposed that the building was facing towards East. There was sea shore towards West. To the Southern side there were coconut trees and flowering plants. To the Northern side there was main door. There was reception at the ground floor and there were six bedrooms with attached toilet on the ground floor. There is facility of lift which was in closed condition. On the second floor there were eight rooms with attached wash room and on the third floor there were four bedrooms with attached wash room. The construction was incomplete. Electric wiring work and pipe line etc. was incomplete. There was laterite stone fence to all corners of the building. In the cross examination he deposed that photos of google pro dated 29-03-2019 and 29-11-2020 were shown to the panchas. Both photos appear to be same. He further admitted in the cross examination that he has not verified that police went to the google link and opened the google

link on 17-11-2022. He has not verified position of the spot from the google link on 17-11-2022. He further deposed that he has no idea about the latitudes and longitudes.

12. PW4 Amit Shrikrishna Marathe is the panch witness of the panchanama made in the house of accused No.4. As per the panchananama nothing objectionable found in the house of accused No.4 in respect of this crime and therefore his testimony is not important.

13. PW5 Tanaji Sakpal has not supported case of prosecution. He is contractor who supplies labour for the construction sites. As per his deposition he started construction work of hotel of Sadanand Kadam in 2017. It was ended in 2019. he had dug the pits in 2017 in rainy season. By the end of 2018 two slabs were completed. In 2019 construction and plaster was completed. He further deposed that on the third floor iron shed was made to avoid leakage. His contract was for Rs.90,00,000/-. Out of that some amount has been received by him. He further deposed that in July 2019 he arranged roof tiles on the second floor.

14. *From the testimony of this witness it has come on record that the construction on the site is of Shri.Sadanand Kadam which commence in the year 2017 and completed in the year 2019.*

15. PW6 Shaikesh Ramkrishna Fadake, PW7 Sanika Swapnil Nagvekar are members of Murud Grampanchayat at relevant time.

PW 6 Shailesh Fadake was member and PW7 Sanika Nagvekar was Vice Sarpanch at that time. As per the deposition of these witnesses the officer of the Grampanchayat assessed the house tax on the basis of measurement. After each four years there is reassessment. The assessment is made on the basis of construction. In respect of construction made by Shri.Anil Parab they had received application about completion of construction. However it was decided in the Grampanchayat that assessment has to be made after measurement. Thus Gramsevak Anant Koli, the witness No.PW6 and PW7, Sarpanch Suresh Tupe and other went to the spot and inspected it. The construction was completed however some inner work was going on. They took measurement from outside and assessed the tax after some days. In the cross examination it has come on record that they had inspected the spot in the same manner they are inspecting other constructions in Grampanchayat area.

16. *From the testimony of both the witnesses it has come on record that the members and officers of Grampanchayat went to the spot i.e. Gat no. 446 of Murud Grampanchayat and took measurement of the spot and assessed the taxes. They have admitted that when they went to inspect the spot the work was going on. The leabours were present there. However the witness unable to tell what work was going on inside.*

17. PW8 Bharat Suryavanshi was Assistant Sub Registrar of Dapoli for the period 2020 to 2021. As per his deposition on 29-12-2020 power of attorney holder of Shri.Anil Parab, his brother Shridhar

Parab had been to his office with sale deed. Anil Parab had made signature on the sale deed. The deed was in respect of block No.446 admeasuring 42 gunthas Purchaser Sadanand Kadam was present there. After going through the documents produced by Vishram Parab he came to know that order of NA dated 12-09-2017 and previous sale deed having No.1826 of 2019 dated 19-06-2019 was annexed with it. However 7x12 extract was not annexed with the sale deed. As the previous sale deed between Vibhas Sathe and Sadanand Kadam was submitted with the documents he allowed to register the document. There was no mention of construction at the site in the said sale deed. In the cross examination he admitted that it was his duty to verify whether stamp duty is properly paid and it was not his duty to verify about the ownership.

18. PW9 Uday Gangaram Surve Assistant Sub Registrar was working at Dapoli From June to October 2019. As per his deposition on 19-06-2019 Anil Parab had not been to his office. Power of attorney holder Vishram Parab was present. The deed was in respect of gat No.446 of Murud Grampanchayat. Vibhas Sathe sold the land to Anil Parab. He verified that NA order and 7x12 extract were annexed along with it. The stamp duty of Rs.5,00,000/- and entry fee Rs.30,000/- was paid as per rule. There was no mention of construction on the said site.

19. *From the testimony of these two witnesses the prosecution has brought on record that two sale deeds were executed in respect of Gat No.446 of Murud Grampanchayat. First sale deed*

was between Vibhas Sathe and Anil Parab. Second sale deed was between Anil Parab and Sadanand Kadam. In both the sale deeds there is no mention of any construction on the said site.

20. PW10 Ramesh Pandurang Talvatkar was also member of Grampanchayat for the period 2015 to 2020. He has corroborated testimony of PW6 and PW7. As per his testimony they have received application along with permission of town planning officer as the documents were complete permission was granted. When they went to the spot and started measurement construction of three floors was completed. Plaster work and tile work was going on. Electric fitting work was not completed.

21. *From the testimony of this witness it has come on record that the construction work at site block No.446 Murud Grampanchayat was almost completed except tile work and electricity fitting work. It has also come on record that the officers and members of the Grampanchayat visited the spot prior to assessment of tax.*

22. PW 11 Vinod Depolkar who is working as agent to sell land and agricultural land was inquired by the police in respect of block No.446. He deposed that one Pusalkar purchased the land through him for Rs.32 to 35 lakhs. Then Vibhas Sathe contacted him and he told that the transaction is completed with Mr.Kadam for Rs. One crore. He gave commission in cash. The commission was 1% on total transaction. The witness has not supported case of prosecution.

He has denied that accused No.4 Sudhir Pardule demanded Rs.2,50,000/- from him for the purpose of change of use of the land. He has denied that the amount was demanded for the superior and for Pardule. He has denied that he has given Rs.2,50,000/- to accused Sudhir Pardule. He has denied that the amount was given in common to him and to his superior. He has denied that he has obtained N.A. order within 15 days of paying the amount.

23. *PW11 Vinod Depolkar has not supported case of prosecution that Rs.2,50,000/- was paid to accused No.4 and 5 for getting NA order in respect of block No.446 admeasuring 42.14 square meter. Thus there is no evidence of giving gratification.*

24. PW12 Vibhas Rajaram Sathe was the owner of block No.446 At Post Murud who has sold the property to accused No.1 Anil Parab. As per his testimony he had applied to Murud Gram panchayat to construct on the property. He has purchased the land from Ratnakar Pusalkar for consideration of Rs.35 lakhs. He was given permission to make construction on the said site. As the permission was granted on certain conditions he has not constructed on the site and decided to sell the land. In May 2017 one crore rupees were transferred in his bank account with IDBI Bank. After 2-3 days he came to know that Anil Parab has transferred the amount. Depolkar had told him that the transaction is fixed. He told that Anil Parab has purchased the land. He was informed that as he has got consideration he has to obtain NA permission from the authorities. He consented for that. Depolkar was looking after procedure of getting

NA permission from the authorities. The sale deed was executed after two years. There was no construction on the said land.

25. PW 13 Sandip Sambhaji Savant had not supported case of prosecution. He was working in the office of Vibhas Sathe. As per his testimony he is acquainted with Mr. Depolkar, who is working as an agent for land transaction.

26. PW 14 Ketan Yashwant Jatariya is an important witness who is a Chartered Accountant. He was working as a C.A. for Sadanand Kadam since 2006. The inquiry was made with him by the police in respect of a hotel at Murud. As per his testimony, the yearly income of Shri. Sadanand Kadam is six crore rupees. His yearly expenses are Rs. three crore. He has paid income tax to the tune of Rs. one crore. He has paid Rs. three lakhs to the contractor in the year 2017. He has paid Rs. four lakhs to OTC company for a lift in the building. The construction cost of the hotel was Rs. 4 to 4.25 crore. Sadanand Kadam has taken a loan of Rs. one crore for the purchase of the land and he has given two cheques of Rs. five lakhs each towards the payment. In the cross-examination, he has admitted that Shri. Kadam started construction of the hotel in the year 2017. It took two years for the construction. Shri. Kadam had paid some amount afterwards. As per his information, construction is completed in the year 2019. He has not personally seen construction of the hotel. The witness has produced particulars of the account of Shri. Sadanand Kadam (Exh.207) on record.

27. *From testimony of Shri. Jatariya PW 14, prosecution has*

brought on record that construction or building of hotel on the site was constructed and owned by Shri.Kadam. Shri.Kadam has incurred expenses for it.

28. PW 15 Sunit Suhas Bhave has deposed that he was working in Nitin Enterprises as a supervisor. After leaving the job he started taking contract of electrical work. He has firm named M/s Bhave Electrical Corporation which was started in the year 2013. The firm was taking MSEB contracts. In the year 2018 Iliyaj Shaikh approached him, whose electric contract license was cancelled. Shri.Shaikh asked the witness to allow him to work on his license. The witness refused to do so. Thereafter he received letter of Deputy Executive Engineer Dapoli-2 MSEB. He inquired whether he has given authority to Iliyaj Shaikh to take contract on the basis of license. The witness has denied that he has given any authority to Iliyaj Shaikh. He has deposed that he has not stated before the police that he has not given contract by Mr.Anil Parab.

29. *The witness PW15 Sunit Bhave has deposed that he has not given permission to Iliyaj Shaikh to work on basis of license of M/s. Bhave Electrical Corporation. Therefore he has not applied for getting contract to Deputy Executive Engineer Dapoli MSEB. He is not related with the construction on the site block No.446 Murud Grampanchayat.*

30. PW 16 Ganesh Shantaram Padave is senior officer in MSEB Dapoli. In the year 2020 he has charge of village Murud and

Karde. He was doing work of line maintenance, meter change and recovery of bills etc. The customer used to visit his office with test report, Aadhar card, assessment extract etc. The engineer used to verify the documents. If the documents are complete connection would be granted. His work was to fit electricity meter on the spot after the sanction. In March 2020 his superior Amol Vinchurkar directed him to install three phase meter in the premises of Anil Parab at Murud. Accordingly he went on the spot with electricity meter. He installed the meter in a tin shade and submitted the report. In the cross examination he deposed that installation of meter is done after completion of construction. The witness voluntarily deposed that work of installing temporary meter is different than commercial or household electric meter which has to be installed after completion of construction. He admitted that he had no occasion to go to constructed area.

31. PW 17 Shankar Ramchandra Korvi deposed that he was working as a Nayab Tahsildar at Dapoli for period 01-06-2017 to 10-08-2021. He deposed that on 21-07-2017 he received application for change of use in respect of block No.446 at Murud Dapoli. The Registration branch forwarded the application to LND Department. On 03-09-2017 the clerk concerned has put up his note on the said application. On 24-07-2017 he informed Vibhas Sathe to complete nine points. He called opinion of town planning, land acquisition and other offices. On 03-09-2017 the clerk of his office has put note in respect of the application. He accordingly gave his remark of no objection with certain conditions.

32. The Sub Divisional officer Dapoli Shri.Deshpande gave oral direction to check CRZ classification and asked him to check whether the land comes in CRZ category. Accordingly he examined the file. There was map of block No.446 which shows that gat No.446 comes in CRZ-3. Therefore he put up note that it is appropriate to take no objection of the concerned department. Accused No.5 Deshapande Sub Divisional officer draw standing line in front of the note and wrote remark as 'seen'. Shri.Deshpande further directed to issue NA order with remark 'till two hundred meter there is no development zone'. Accordingly NA permission was granted.

33. As per Point No.42 of the NA order, no development is permitted in CRZ-3 area. The copies of the order were given to Tahsildar, LAR office and Talathi, Dapoli. Circle officer Burondi Pardule has submitted report on the said NA order. He recorded statement of Vibhas Sathe. As per clause No.42 in the NA order there is no development zone till 200 meter. In the cross examination he deposed that he has not seen the construction. He further deposed that as per the 7x12 extract the owner of the premises is Shri.Vibhas Sathe who has sought the permission. In Dapoli Taluka powers to grant NA permission is given to Collector as per Government Resolution. Whenever application for NA is received, verification is done by different departments and report is called from them. The officer concerned inspects the spot and submits report. After receiving reports of all of departments the officer concerned check whether there are any infirmities and if nothing is found NA order can be granted.

On 21-07-2017 Vibhas Sathe applied for NA order. On 03-09-2017 note was prepared by the witness. As there was no infirmity in the said application, it was forwarded to SDO office. He cannot tell whether as per CRZ3 the construction cannot be done within the limit of 200 meter from high tide line and low tide line.

34. In his testimony he has admitted that CRZ is a type of rules. Hon'ble Supreme Court of India has directed State of Maharashtra to prepare land for coastal management. It is directed to send the plan after preparation to Central Government for necessary sanction. It was also directed that when sanction is given by the Central Government the notification would be changed into law. He cannot tell whether Central Government has given sanction to the coastal management plan of Maharashtra state. He has not gone through such permission. He has further admitted that few years after NA permission Shri.Kirit Somaiyya has taken objection. Kirit Somaiyya was MP of Bharatiya Janata Party. After the agitation of Kirit Somaiyya Government has done spot inspection and verification of documents.

35. As per letter of town planner Ratnagiri dated 12-10-2017 in respect of Gat No.446 Murud Dapoli no development is permitted as the area comes within CRZ3 map.

36. PW 18 Amol Manoharrao Vinchurkar Deputy Executive Engineer Dapoli MSEB has deposed that on 02-03-2020 he has received application for three phase connection in Gat No.446, house

No.1074 Murud. He forwarded the application to section office for necessary action. He advised the applicant to submit online application. After submitting online application it is forwarded to section office. Assistant Engineer inspected gat No.446 Murud and accordingly electric connection was sanctioned. In the cross examination he deposed that he could not tell that the applicant personally came to him as the application has to be submitted online. On application PW18/MO1 there is no signature of accused No.1 Anil Parab. No one came to visit him about the application. The electric connection was temporary in nature.

37. PW 19 Shashikiran Balaso Kashid has deposed that on 23-03-2023 the investigation was handed over to him. He got medical examination of accused Jayram Deshpande prior to the arrest. He inquired with accused Deshpande on what basis permission was granted to construction in block No.446 Murud when the said property comes within CRZ area. He has also inquired with the accused about not taking cognizance of report of Town planner Ratnagiri. He called report of Assistant Sub Registrar Dapoli who has reported that stamp duty was paid less to the tune of Rs.6,54,800/- and caused loss to the Government. During his investigation it is revealed that in spite of the fact that no sanction is given by Town planning authority and though the construction comes within the CRZ area, the permission was granted illegally.

38. In the cross examination he admitted that the NA order dated 12-09-2017 in the name of Vibhas Rajaram Sathe was perused

by him. The NA order was granted subject to conditions. As per regulation of CRZ3, there is no development zone upto 200 meters.

39. As per letter of Assistant Sub Registrar dated 28-03-2023 Exh.259 by not mentioning construction in the sale deed No.1826 of 2019 the accused has caused loss of Rs.16,90,905/- to the Government by paying less stamp duty. Furthermore as per the report the Government has caused loss to the tune of Rs.6,54,800/- as less stamp duty is paid without showing construction in the sale deed No.2719/2020.

40. PW 20 Bharat Nikam was working as a Manager of Sai Cable Star Network for the period 2016 to 2021. He has not supported case of prosecution. The witness was examined to support the prosecution case that police had shown application for electricity connection to the said witness and he has identified signature of Anil Parab on the said application. He has denied that Anil Parab asked Sadanand Kadam to apply to MSEB and accordingly he has submitted the application. He has denied that he has went to MSEB office to submit the application.

41. PW 21 Vivek Baburao Ahire Investigating officer has investigated the crime No.177/2022. He made spot panhanama (Exh.130). He recorded statements of 17 witnesses and gathered various documents. He deposed that during his investigation he revealed that there is corruption made by the authorities therefore he intimated for adding section 12 to 14 of Prevention of Corruption Act

1988. In the cross examination he admitted that witness Jatariya in his statement stated that the expenses of disputed construction were made by Shri.Sadanand Kadam. He could not draw the inference that what loss has been caused to Government as investigation was going on. He could not tell what loss Grampanchayat has caused by collection of tax on the property. He has gone through Government circular for assessment of the tax even if the construction is legal or illegal. He has admitted that even if plinth is constructed on the land, NA tax has to be paid. He has further admitted that the assessment of tax of the Grampanchayat was completed. There was resolution of the Grampanchayat before assessment. The measurement was done by them after visiting the spot. The area of the building which was shown in the assessment was same at the time of FIR and spot panchanama. He has not drawn any conclusion about the ownership of construction as the investigation was going on. Today also he cannot give opinion about it.

42. PW 22 Rajendra Mungekar, Deputy Superintendent of Police Khed for the period May 2023 to 31-12-2023 has deposed that after verifying the documents he recorded statements of witnesses. He recorded statement of Vinod Depolkar on 28-05-2023 and 07-06-2023. He recorded statement of Sandip Sawant on 02-06-2023 as per his say. On 05-06-2023 he recorded statement of Bharat Tukaram Jadhav. He has collected various documents from Enforcement Directorate. As he got sufficient evidence against accused No.1 to 4, filed chargesheet against them. He sought permission u/s 197 of Cr.P.C. to file chargesheet against accused No.5. As there is evidence against

accused No.5 after getting sanction he has filed chargesheet. In the cross examination he deposed that he has evidence against accused No.5 that accused No.5 has given permission for change of use of land. He do not remember whether that permission was given illegally on the basis of any document. Permission for change of use of land is given by Sub Divisional officer after getting report from the subordinates. While taking sanction from the authority for prosecution the only document with him was permission of NA. He cannot tell what documents were there against accused No.5 to show his involvement in the crime.

43. The prosecution should have proved that accused No.4 and 5 who are public servants committed criminal misconduct that accepting gratification other than legal remuneration. The prosecution should have proved that the accused No.4 and 5 were habitual in taking gratification by corrupt means. However considering the evidence on record no witness has been examined by the prosecution to show that gratification was given to accused No.4 and 5. There is no iota of evidence on record that the accused No.4 and 5 have pecuniary resources or property disproportionate to their own sources of income.

44. PW 11 Vinod Depolkar has not supported case of prosecution that he has paid Rs.2,50,000/- to accused No.4 and 5 for getting NA order. Under such circumstances the prosecution has miserably failed to prove offence under section 13 to 15 of The Prevention of Corruption Act, 1988 against accused No.4 and 5.

45. The prosecution is initiated against the accused on the basis of FIR lodged by PW1 Rupa Mogha Dighe. The allegations in the FIR are in respect of assessment of tax by the Grampanchayat Murud without inspecting the construction in block No.446, house No. 1074. Furthermore as per the allegations in the FIR there was no construction or incomplete construction, still then the assessment of tax was made by the accused No.2 and 3. Then during the investigation the prosecution came with the case that the accused have cheated Government by paying less stamp duty as no construction is shown in the two sale deeds. The prosecution has gone further and at the time of argument learned Special PP argued that the assessment of tax was made without completion of the construction in order to avoid incometax. Thus it appears that the allegations made against the accused are different in the FIR and different in the chargesheet.

46. The case of prosecution is based on complaint made by the then MP Dr.Kirit Somaiyya. He has made complaint on 16-09-2021 to Upper Chief Secretary, Revenue and Forest Department, Maharashtra State Mumbai. He was the important witness. However prosecution has not examined Dr.Kirit Somaiyya to prove the offence against the accused.

47. Through the testimonies of PW 6 Shailesh Phadake and PW 7 Sanika Nagvekar it has been brought on the record that Gramsevak and members of Governing body of the Grampanchayat Murud visited the spot, took measurement and assessed the taxes. The

prosecution has brought on record that the building was complete through the testimony of these witnesses. It must be considered that as per the Government resolution dated 18-07-2016 whenever there is construction in the Grampanchayat area without permission or with permission, the entry shall be taken in form No.8 for the purpose of assessment of taxes. The construction would not become legal only on the basis of entry in form No.8. Thus from this resolution Exh.299 it appears that the Gramsevak and Sarpanch have not made any offence to illegally assess the tax in respect of construction of hotel at Gat No.446 house No.1074.

48. Through the testimony of PW 14 Ketan Jatariya the prosecution itself has brought on record that the construction work in Gat No.446 Murud was made by Shri.Sadanand Kadam, PW 5 Tanaji Sakpal has corroborated testimony of PW 14 Jatariya. Thus construction was started by Shri.Sadanand Kadam in block No.446 Murud in the year 2017 and it was completed in the year 2019 as per the evidence on record.

49. Though PW 8 Bharat Suryavanshi and PW 9 Uday Gangaram Surve have deposed that Government has caused loss due to less stamp duty paid on the sale deed dated 29-12-2020 and 19-06-2019 however it must be considered that accused No.1 Anil Parab has purchased the land on 19-06-2019 from PW 12 Vibhas Sathe. He has sold that land to Shri.Sadanand Kadam on 29-12-2020. Therefore there was no need to mention construction on the said land in those sale deeds. The prosecution has brought on record that the expenses

of the construction have been incurred by Shri.Sadanand Kadam.

50. Learned advocate of the accused No.1 Shri.Butala has produced ruling of **Hon'ble Bombay High Court** in Shriram Narayan shinde Vs. Ibrahim Ismail Rais 2005 (2)BOMCR 427 in support of submission that concept of dual ownership is well recognized. The land may belong to one person and superstructure standing thereon may belong to another. He submitted that section 60(b) of the Indian Easement Act 1882 is clear on this point. Considering the ratio laid down in the ruling of Shriram Shinde (cited supra) it is permissible on the basis of Indian Easement Act that the construction in gat No.446 is owned by Shri.Sadanand Kadam when the land was owned by accused No.1 Anil Parab. As per the evidence Shri.Sadanand Kadam has purchased the land afterwards in December 2020. Therefore it cannot be said that the accused have cheated the Government and paid less stamp duty by not showing construction work in the sale deeds mentioned above.

51. The prosecution has not proved that accused No.5 illegally sanctioned NA permission within CRZ-III area. It must be considered that PW17 Shankar Ramchandra Korvi has deposed that the application for NA was received on 21-07-2017. It was forwarded to LND Department on 03-09-2017, then note was put up on it. Vibhas Sathe was asked to complete the line points drawn by the office. Opinion was called from the Town planning land acquisition authorities. Accused No.5 had given direction to check CRZ classification. There was remark that block No.446 comes in CRZ-III.

Thus accused No.5 Deshapande wrote his remark as 'seen' and further directed to issue NA order with remark 'There is no development zone within 200 meters from the tide line'. Thus it cannot be said that the permission was given illegally without considering documents.

52. The learned advocate of the accused relied on following case laws-

Sr. No.	Name of Hon'ble Court	Names of parties	Citations
1	Supreme Court	Ashwini Upadhyay Vs Union of India	KumarWrit Petition (Civil) NO. 699/2016 Decided on 16-09-2020
2	S.124 and S.2 of Maharashtra village panchayat Act	---	---
3	Notification dated 31-12-2015	---	----
4	Supreme Court	Vijay Kumar Ghai Vs. The State of West Bengal	2022 LiveLaw (SC) 305
5	Supreme Court	Rekha Jain Vs. The State of Karnataka & Anr.	2022 LiveLaw (SC) 468
6	Supreme Court	Vikramjit Kakati Vs. The State of Assam	Criminal Appeal No(s.)1140 of 2022

- 7 Supreme Court Rajnish Kumar Criminal Appeal
Biswakarma No. (----/2024) (@
Vs. Special Leave
Petition (Criminal)
State of NCT of Delhi & No. 5290/2024)
Anr.
- 8 Supreme Court Anil Ritolla @ A.K.2007(9)SBR 353
Ritolia
Vs.
State of Bihar and
Another

(a) As per section 124 of The Maharashtra Village Panchayat Act the panchayat shall levy taxes referred to in clauses of this sub section. As per sub section (i) tax on building and lands within the limits of village wherein building include hut, shade or other enclosure, whether used as a human dwelling or for any other purpose whatsoever and also includes walls, verandahs, fixed platforms, plinths, doorsteps etc. Thus the Grampanchayat has authority to assess tax in respect of even on plinth built on the land.

(b) In the ruling of Vijaykumar Ghai (cited supra) it is enumerated that prima facie it must be established that due to alleged act of cheating the informant had suffered wrongful loss and same had resulted in wrongful gain for the accused. In this particular case as per prosecution due to assessment of tax on incomplete building the Government has suffered wrongful loss. However no such offence is proved by the prosecution due to assessment of tax by accused No.2 and 3. The ruling is applicable to case before hand.

(c) In case of Rekha Jain(cited supra) it is considered that to make out case against person for offence u/s 420 of IPC there must be dishonest inducement to deceive a person to deliver any property to any other person. In case before hand, in the FIR allegations are that the assessment of tax was made on the application of accused No.1 in respect of incomplete building and thereby Government has caused loss. However in the chargesheet it is alleged that by not showing construction in the sale deed the accused have cheated the Government by paying less stamp duty. The prosecution on one hand alleged that without there being construction or incomplete construction the taxes were assessed and at the same time it is alleged that sale deeds were made without showing construction. The prosecution has failed to prove that the Government has caused loss due to assessment of tax. Furthermore the building was not owned or constructed by accused No.1 or PW12 Vibhas Sathe and therefore there was no question of paying less stamp duty than required. Therefore the ruling is applicable to case before hand.

53. It shall be considered that the proposal for CRZ plan has not submitted by the Government of Maharashtra to Central Government. However it is not case of the defence that the accused were not aware about the notification. But burden was on prosecution to prove that all accused were aware about the notification. There is no evidence to that effect except in case of accused No.4 and 5. Civil liability is different than the criminal liability. The prosecution has not proved that the accused No.1 to 5 in collusion with each other have committed the offences as alleged. Therefore I answer all the

points in negative. In result I pass following order.

ORDER

1. Accused 1.Anil Dattatraya Parab, 2.Suresh Shankar Tupe, 3.Anant Dnyandev Koli, 4.Sudhir Shantaram Pardule and 5. Jayram Vinayak Deshpande are acquitted of the offences punishable under Section 420, 290, 166, 167, 177, 182, 188, 218, 268, 467, 468, 471, 120-B r.w.s.34 of IPC and u/s 12,13,14 of Prevention of Corruption Act vide Section 235(1) of the Code of Criminal Procedure.
2. Their bail bonds stand cancelled.
3. The muddemal property Sr.No.1 letter from Deputy Collector Ratnagiri dated 13-10-2017, Sr.No.2 letter from Collector Ratnagiri dated 28-12-2018 total two documents, Sr.No.3 letter from Tahsildar dated 31-08-2016, Sr.No.4 letter from Collector CR 12/2004 dated 11-06-2004 total 12 documents, Sr.No.5 xerox copy of income tax return of accused Sudhir Pardule, Sr.No.6 two share certificates of Ratnagiri Sindhudurga Talathi Karmachari Cooperative credit society Chiplun, Sr.No.7 two share certificates of Ratnagiri Sindhudurga Talathi Karmachari Cooperative credit society Chiplun, Sr.No.8 xerox copy of Aadhar card of accused Sudhir Pardule, Sr.No.9 driving license copies of accused Sudhir

Pardule total two, Sr.No.10 two 8A extracts of account No.10611 of accused Sudhir Pardule, Sr.No.11 8A extract of account No.10597 of accused Sudhir Pardule, Sr.No.12 7x12 extract of gat No.66/63 at Post Nigade, Sr.No.13 copy of contract of sale dated 16-02-2012 total 28 pages between Manohar Zendekar and Vidyadhar Sansare, Sr.No.14 map of village Nigade tarfe Jalgaon Tal.Dapoli, Sr.No.15 small dairy of blue colour having word 'Mintster' written on it, Sr.No.16 letter from SDO Dapoli dated 28-05-2012 total two pages, Sr.No.17 village map of village Malvi tarfe Kelashi Dapoli, Sr.No.18 list of boxite mining contract Gavalwadi Tal. Mandangad total four pages, Sr.No.19 list of boxite mining contract Chinchghar, Tal. Mandangad total three pages, Sr.No.20 list of boxite mining contract Kante Tal. Mandangad one page, Sr.No.21 list of boxite mining contract Panhali Bru., Tal. Mandangad total three pages, Sr.No.22 form of refinery project Rajapur total three pages, Sr.No.23 village No.38/6 Lonvadi place of ZP building document, Sr.No.24 mutation entry of village Mahamay Nagar total ten pages be returned to concerned, after appeal period is over.

4. The accused shall furnish bail i.e., PB and SB of Rs.15,000/-(Rs. Fifteen Thousand only) each under

section 437A of Cr.P.C which shall remain in force for six months from the date of this judgment and order.

5. The copy of this judgment be sent to District Magistrate, Ratnagiri by E-mail for compliance as per directions issued by Hon'ble Bombay High Court in CRIMINAL APPLICATION NO. 380 OF 2019 in CRIMINAL APPEAL (ST.) NO. 390 OF 2019 decided on 16th July 2020.

(Dictated and pronounced in open Court.)

Khed
Date :05.05.2026

(P. S. Chandgude)
Judge, Special Court, Khed.

CERTIFICATE

I affirm that, contents of this P.D.F.file Judgment/order are same, word to word, as per the original Judgment /order.

Case No.	Special Case ACB No.11/ 2023
Name of the Stenographer	Mrs.V.S.Kulkarni
Name of the Court	Special Court, Khed, Dist. Ratnagiri.
Date of Pronouncement	05.05.2026
Judgment/order Signed On	05.05.2026
Judgment/order Uploaded On	05.05.2026