



**Non-Reportable**

**IN THE SUPREME COURT OF INDIA  
CRIMINAL APPELLATE JURISDICTION**

**Criminal Appeal No.1882 of 2024**

**Khanindra Kr. Dutta**

**.... Appellant**

**Versus**

**Central Bureau of Investigation**

**.... Respondent**

**J U D G M E N T**

**K. VINOD CHANDRAN, J.**

We heard Sri Siddharth Dave, learned Senior Counsel appearing for the appellant and Ms. Aishwarya Bhati, learned Additional Solicitor General appearing for the respondent-Central Bureau of Investigation.

2. The issue turns on a narrow compass as to whether the conviction of the appellant under Section 13(1)(d) of the Prevention of Corruption Act, 1988 (P.C Act) read with Section 120B of the Indian Penal Code, 1860 (IPC) can be sustained, when there is a clear finding of no pecuniary advantage having been obtained by them. A clear error committed by the High Court, while acquitting the accused under the various

provisions including Section 420 under the IPC, but not challenged by the CBI in which event the benefit necessarily has to inure to the accused.

3. The investigation was initiated on a complaint received from the Veterinary Department of the State of Assam regarding loss of Rs.5,97,200/- having been occasioned by reason of submission of false RCC Bills for supply of medicines, which were never supplied, but payments made to a fictitious firm. Seven persons were charge-sheeted, out of which four were convicted and sentenced by the trial court and three, acquitted. The three convicted filed appeal before the High Court in which one person, the accountant who passed the bill was acquitted and the appellant herein, who was the in-charge of the store and the other accused, the storekeeper, were convicted under Section 13(1)(d) of the Act.

4. The allegation was that entries were made in the store register by the other convicted accused who is the storekeeper, which was certified by the appellant herein. The charges were under Sections 420, 471, 465, 477A read with

Section 120B of the IPC and Sections 13(1)(d) and 13(2) of the P.C Act. The High Court, in the impugned judgment, found that the evidence on record reveals that the storekeeper made entries in the store register and the store-in-charge certified the receipt of medicines, which were never received. However, it was categorically stated that there was no evidence on record to show as to whether any of them had obtained any valuable thing or pecuniary advantage from the alleged commission of the offence. The appellants were thus acquitted under Sections 420, 471, 465, 477A of the IPC while convicted under Sections 13(1)(d) and 13(2) of the P.C Act read with Section 120B of the IPC.

5. Section 13(1)(d) reads as under: -

*13(1)(d) if he:-*

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

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

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

6. Without a pecuniary advantage, there could be no conviction under Section 13(1)(d), which the High Court has categorically found, does not exist in the present case. In fact, the evidence could have been read otherwise, to attract the provisions under the IPC; if not all of that charged, at least Sections 420 & 477A, which the High Court failed to do. The CBI too failed to challenge the erroneous order passed by the High Court. The offence alleged is of the year 1993 and as submitted by the learned Senior Counsel appearing for the appellant, if there was no pecuniary advantage obtained, the department could have initiated disciplinary proceedings and even quantified the loss, which was not done.

7. We cannot but notice that in corruption cases voluminous evidence is led, which is often intimidating to the Court, especially since many aspects attempted to be led in evidence are way off the mark, in providing a substantiation of the allegation, or to bring home the guilt of the accused-

public servant. In this case the prosecution has examined 62 witnesses, obviously to no avail, since the High Court refers to only 9 of such witnesses; 8 being the in-charge of the Veterinary Dispensaries in the various parts of the State, at the relevant period to prove the supply of medicines having not been effected, as per the challans issued and bills passed. The one other witness referred to is the actual owner of the firm, who was the supplier, who appeared and denied receipt of any money or even the supply of medicines.

8. We do not see any investigation having been taken to find out the money trail when the amounts were so disbursed from the department. Prosecution in corruption cases have a history of long pendency; especially because of the voluminous evidence led, which often is unnecessary and as we noticed, mostly irrelevant. Be that as it may, in the present case, we find absolutely no reason to uphold the conviction under the provision in which the High Court has chosen to convict the appellant.

9. The appellant hence shall stand acquitted and if he is in custody, shall be released forthwith if not required in any

other case. If he is already on bail, then the bail bonds shall stand cancelled.

**10.** Criminal Appeal stands allowed and pending application(s), if any, shall stand disposed of.

..... J.  
**(J. B. PARDIWALA)**

..... J.  
**(K. VINOD CHANDRAN)**

**NEW DELHI;  
SEPTEMBER 08, 2026.**