

फार्म नं. 1

प्रथम सूचना प्रतिवेदन ( धारा 154 द. प्रक्रिया संहिता के अन्तर्गत )  
FIRST INFORMATION REPORT (Under Sec. 154 Cr.P.C.)

वि.पु.स्था.सी-II  
S.P.E.C.-II

बुक नं.

Book No.

1064

क्रम सं.

Serial No.

08

1. जिला : थाना : वर्ष : प्र.सू.प्र.क्र. दिनांक :  
District PS: Year FIR No. Date  
New Delhi AC.III 2017 8(A) 30/08/2017

2. (1) विधान : धाराएं :  
Act Sections  
(2) विधान : धाराएं :  
Act PC Act 1988 Sections 13(2) r/w 13(1)(d)  
(3) विधान : धाराएं :  
Act IPC Sections 120-B  
(4) अन्य विधान एवं धाराएं :  
Other Acts & Sections

3. (क) प्रतीत अपराध : Criminal Conspiracy and abuse of  
(a) Suspected Offence official position

(ख) दिन : दिनांक समय  
(b) Day Date Time  
2005-2011

(ग) थाने पर सूचना प्राप्त होने का दिनांक  
(c) Information received at PS Date

कायमी अपराध : दिनांक समय  
Entry No. Date Time  
05 30/08/2017 5.00 PM

4. सूचना का प्रकार : लिखित/मौखिक  
Type of Information Written/Oral  
Source

5. घटना का स्थान  
Place of Occurrence

Vadodara and other places

(क) थाने से दिशा व दूरी :

(a) Direction &amp; Distance from PS

N/A

बीट नं. / Beal No.

(ख) पता:  
(b) Address

N.A.

(ग) घटनास्थल अन्य थाना क्षेत्राधिकार में है तो थाना -  
(c) In case, outside the limit of this Police Station, then

पुलिस थाना का नाम  
Name of PS

जिला  
District

Source

6. अभियोगी / सूचनाकर्ता :  
Complainant / Informant

(क) नाम  
(a) Name

(ख) पिता / पति का नाम  
(b) Father's / Husband's Name

(ग) जन्म तिथि  
(c) Date of Birth

(घ) राष्ट्रियता :  
(d) Nationality

(ङ) पासपोर्ट नं. .... जारी दिनांक ..... जारी होने का स्थान .....  
(e) Passport No ..... Date of Issue ..... Place of Issue

(च) व्यवसाय  
(f) Profession

(छ) पता -  
(g) Address

7. ज्ञात / संदेही / अज्ञात / आरोपी का पूर्ण विवरण :  
Details of known / suspected / unknown accused with full particulars  
(यदि आवश्यक हो तो अलग से पन्ना संलग्न करें)  
(Attached separate sheet, if necessary)

(1) -

(2)

(3)

1. Sunil Kumar Ojha, IRS, Principal Commissioner, Income Tax, Guntur.
2. Dr. Subhash Chandra, IRS, the then Addl. DIT(Inv), Unit.III, Mumbai (Presently CIT(A), Thane)
3. Manans Shankar Ray, IRS, CFT, Ahmadabad.
4. M/s Sterling Biotech Ltd., Vadodara
5. Other unknown public servant and private persons

8. अभियोगी / सूचनाकर्ता द्वारा सूचना दिए जाने में विलंब का कारण :  
Reasons for delay in reporting by the complainant / informant

N/A

9. अपहृत / सम्बद्ध सम्पत्ति का पूर्ण विवरण : (यदि आवश्यक हो तो अलग से पन्ना संलग्न करें)  
Particulars of properties Stolen (Attach separate sheet, if necessary)

N/A

10. अपहृत / सम्बद्ध सम्पत्ति का कुल मूल्य :  
Total value of property stolen

N/A

11. मर्ग / अकाल मृत्यु सूचना क्रमांक :  
Inquest Report / U.D. case No. if any

N/A

12. प्रथम सूचना विवरण :- (यदि आवश्यक हो तो अलग से पन्ना संलग्न करें)  
First Information contents (Attach separate sheet, if required)

Separate sheet attached as Annexure "A"

### Information

A reliable source information has been received that Sterling Biotech Ltd, a Vadodara based public limited company, is engaged in the manufacturing of Gelatine and has offices at Vadodara and Mumbai. The group concerns include Sterling International Enterprises Ltd (SIEL), PMT Machine Tools Ltd, Sterling Oil Resources Ltd, Sterling Port Ltd, Sterling SEZ & Infrastructure Ltd etc. Mr. Nitin Sandesara and his brother Mr. Chetan Sandesara are part of the promoters group.

Information further revealed that on 28.06.2011, the Income Tax department had conducted search and seizure action u/s 132 of the Income Tax Act covering 25 premises of the aforesaid group entities at Mumbai, Vadodara and Ooty. During the course of search proceedings, certain incriminating documentary evidences were found and seized from the premises of the group at Mumbai and Vadodara. Back up electronic data was also taken from the computers, laptops, mobiles and mail servers and seized.

Information further revealed that from the premises of the promoters at Sandesara Estate, Vadodara, a Diary of 2011 containing hand written record of certain transactions of the group for the period from 01.01.2011 to 28.06.2011 were found and seized by the IT Search Party No.17. Information further revealed that the diary contained details of daily transactions carried out by the group concerns through banks and also certain cash transactions involving named individuals. Some of these names were appended with further references as (IT) or Commissioner, etc. Three such names that figured in the seized material, namely, "Mr.S.K.Ojha", "Dr. Subhash Chandra IT" and "Mr.Ray IT"

Information further revealed that the seized material and computer data revealed cash deposits and interest payments entered in the name of "Mr.S.K.Ojha" on the following dates:

Sr. No.	Date	Amount	Details
1	28-Apr-05	19,00,000	Ref. Mr. S.K.Ojha (Shri. N.J.S.) Deposited - 28-4-05
2	4-May-05	6,00,000	S.K.Ojha (Ref. Shri. N.J.S.)
		25,00,000	

Total cash payments shown in the name of "S.K.Ojha" were Rs. 98,89,500/-, out of which interest payment was shown as Rs. 97,40,000/- as follows:

Sr. No.	Date	Amount	Details
1	13-Apr-07	29,00,000	S K Ojha (INT) - Ref Shri N.J.S
2	7-Apr-08	25,00,000	S.K. Ojha - Interest A/C Thr. Mr. R.B.D. (Part payment)
3	9-Apr-08	13,40,000	Mr.S.K. Ojha - Int. A/C Thr. Mr. R.B.D. (Bal.)
4	27-Nov-09	30,00,000	Interest - S.K. Ojha - Pd. Thr. Mr. R.B.D.
		97,40,000	

Certain payments through Demand Drafts were also recorded on the following dates for various purposes.

Sr. No.	Date	Amount	Details
1	22-Feb-05	59,500	Computers Purchased - Mr.S.K Ojha.
2	4-Dec-07	35,000	D.D. Fvg. Hyatt Regency Kolkata - Booking Ms. Shruti Ojha
3	1-Feb-08	15,000	D.D. Fvg. Hyatt Regency Kolkata - For Mr. S.K.Ojha On 31-1-08
4	4-Mar-08	40,000	Hyatt Hotel - Mr. S.K. Ojha - To Mr. R.B.D.
		1,49,500	

Information further revealed that in the earliest entry noted in the name of "Mr.S.K.Ojha" was purchase of computers for Rs. 59,500 on 22.02.2005. The amount was recorded as paid to "Mr. R. B. Dixit", referring to Mr. Rajbhushan Dixit. Scanned image of the computerised data in file PMTpc\c\drive\Desktop\mmshahmail\Reports of 2005r\ 21 & 22 Feb 05.xls contains this entry. During that time Mr. S.K.Ojha was posted as Additional CIT, Mumbai which suggests that payment for purchase of computer for Mr. S.K.Ojha was made to Mr. Rajbhushan Dixit from Sandesara Group's funds. The second transaction found in the seized materials relates to cash Deposit of Rs.19,00,000/- on 28.04.2005 shown in the name of Mr.S.K.Ojha on in seized data in file PMTpc\c\drive\Desktop\mmshahmail\Reports of 2005r\27&28-4-05.xls. The entry has further reference to NJS, Mr. Nitin J Sandesara. Further, there are at least two entries showing cash deposit in the name of Mr. S.K.Ojha amounting to Rs.25,00,000/-.

Information further revealed that there are similar entries indicating payment of interest as indicated in the hand written documents as well as computerised entry of worksheet on "Corporate Fund Flow Statement of Feb 2011" found in file CORPORATE AND SEIL MUMBAI CASHFLOW FEB 11-15.3.11 2 .xls which includes the name "S.K.OJHA" under "RECEIPTS". Name of Mr. S.K.Ojha (Interest) is also found under expense grouping. Payment of Rs.35,000/- by DD favouring Hyatt Regency, Kolkatta was shown on 04.12.2007. The narration states that "Booking - Ms.Shruti Ojha". Handwritten note further mentions that it was booked as per the directions of one Mr. Dilip. Thus, the payments shown towards hotel booking were from Sandesara Group 's funds. On 01.02.2008 DD favouring Hyatt Regency, Kolkata for Rs.15,000/- was paid for by the Sandesara Group for Mr. S.K.Ojha.

Information further revealed that the seized documents reveal that arrangement for travel has been made by the Sandesara Group on a number of occasions. A bill raised by Aero Agencies Limited, Mumbai dated 02.03.2009 clearly mentions the passenger's name as "Mr.S.K.OJHA" and the person who has booked it is also shown clearly as "Mr.GANDHI", indicating Mr. Ashok Gandhi, Accounts officer of the group. Copy of one more bill issued by Aero Agencies Limited to Sterling Biotech Ltd shows the amount due from the travel of Mr. S.K.OJHA vide invoice dated 15.04.2009 is Rs.40,530/-. A copy of Electronic Ticket issued in the

name of "OJHA S.K" for travelling from Udaipur to Delhi by Jet Airways on 08.06.2008 was also found.

Information further revealed that the family members of Sh. S. K. Ojha also used the services of the Sandesara Group. The seized material contained a Matrix Telephone number issued in the name of Ms. Shruti Ojha and the call log details. The phone number was provided from the company Sterling Biotech Ltd and the bill was raised in its name.

Information further revealed that the name of "S.K.OJHA" appears in the Funds flow statement of the group as found in the computer data seized from the office of the group at BKC, Mumbai. Mobile back up in the seized data also contains the name and phone number of Mr. S. K. Ojha. The seized data of Income Tax Department clearly indicated that the person mentioned therein as "SK OJHA" refers to the officer of the department Sh. Sunil Kumar Ojha.

Information further revealed that the following cash receipts entered in the name of "Dr. Subhash Chandra IT" for the period 01.01.2011 to 28.06.2011 in "Diary 2011" :

Sr. No	Date of Diary	Amount	Details
1	12.02.2011	47,50,000	Cash received from Dr. Subhash Chandra, IT. Out of the same, Rs. 10,00,000 given to Aashu (Bina Craft Concept) & Rs. 37,50,000/- given to Mr. Shokeen, A/c. Shokeen Prop Pvt Ltd towards Delhi Farm House.
2	25.02.2011	75,00,000	Cash received from Dr. Subhash Chandra, IT - The same is given to Mr. Shokeen, (Shokeen Properties) towards purchase of Farm House.
3	02.04.2011	30,00,000	Amount received from Mr. Subhash Chandra-IT by Mr. Gagan Dhawan. The same is given to Shokeen Property Pvt Ltd by Mr. Gagan Dhawan.
4	08.04.2011	1,00,00,000	Amount received from Dr. Subhash Chandra, IT. The same is given through Axis Bank, SPAAK Company to SBL-IDBI.
	TOTAL	2,52,50,000	

Information further revealed that two more entries of "Cash Payments" for Rs.7,00,000/-were found against the name of "Dr Subhash Chandra IT" in Diary 2011 which are as follows:

Sr. No	Date of Diary	Name of A/C & Bank	Amount	Details
1	10.01.2011	TTPL, HDFC	5,00,000	Mr. Subhash Chandra (IT, Mumbai for hospital expenses)
2	17.01.2011	TTPL,	2,00,000	Mr. Subhash Chandra - IT

		HDFC		
		TOTAL	7,00,000	

Information further revealed that the above payment of Rs.5,00,000 is shown against the name of Dr. Subhash Chandra – IT Mumbai for hospital expenses was shown as withdrawn in cash ("Self") from the account of TTPL, (Turin Trading Pvt. Ltd.), of the group. The electronic data contains a worksheet for January 2011, showing that the sum of Rs.7,00,000/- paid to Dr. Subhash Chandra – IT have been shown under the head "Expenses" indicating that these were passed off as business expenses by the group in the respective cases. The same amount of Rs.7,00,000/- appears in the next month, February, 2011 also. The electronic data file "CORPORATE AND SEIL MUMBAI CASHFLOW FEB 11-15.3.11.xls" which is the Corporate Fund Flow Statement of February, 2011 mentioned the amount as "not to be taken", indicating that the details are not to be taken for certain purposes. The name of Subhash Chandra (IT-Mumbai) appears against which sum of Rs.7.00 lakh as on 15.3.2011.

Information further revealed that the said Diary contained an entry for cash deposit of Rs.75,00,000/- in the name of Dr. Subhash Chandra IT on 25.02.2011 is found duly incorporated in the daily consolidated summary, seized from Vadodara by search Party no. 17. The receipt of Rs.75,00,000/- from Dr. Subhash Chandra IT and further sum of Rs.1,00,00,000/- from another person Mr. Irfan Bhai in cash which is also mentioned and added to total receipts. Further, payment of Rs. 1,75,00,000/- is shown in the entries under "Vadodara" as "SHOKEEN PROP" (Delhi Farm House). Similar entries are mentioned in the Dairy 2011. A sum of Rs.30,00,000/- is shown as cash received on 02.04.2011 from Dr Subhash Chandra IT by Mr. Gagan Dhawan and the same is given to Mr. Shokeen (Shokeen Properties P Ltd) by Mr. Gagan Dhawan.

Information further revealed that the cash deposits and payments were being reported in the internal statistics prepared in the form of funds flow statement. Other similar transactions in cash and withdrawal through banks were also included in the reporting. For example the cash payment of Rs.7,00,000/- shown against the name of "Dr.Subhash Chandra" in "Diary 2011" was corroborated by matching entries in the computer data in file CORPORATE AND SEIL MUMBAI CASHFLOW FEB 11 - 15.3.11. 2 xls seized from the premises of the Sandesara Group at BKC, Mumbai.

Information further revealed that in the worksheet titled "CORPORATE FUND FLOW STATEMENT OF FEB 2011", the name of "Subhashchandra (IT Mumbai)" is included against which an amount of Rs.7 lakh is shown. The said worksheet specifically mentioned as "NOT TO BE TAKEN", implying that these transactions were not to be included for arriving at the recorded statistics on Corporate Fund Flow. Seized computer data from the office of the Sandesara Group in Laxmi Towers, BKC, Mumbai in file SIEL\visal account dep\10-03-2011\FEB 2011\TOTAL CASH FLOW FEB 2011 – REPORT 23.3.11.xls also reflects this amount of Rs. 7 lakhs paid to "Mr. Subhash Chandra (IT Mumbai)"

Information further revealed that the only "Dr Subhash Chandra (IT)" found in the contact list of the key persons of the group refers to the officer of the Income Tax Department. The above facts give reasonable ground to infer that the person named in the seized document "Diary 2011" is identified with "Dr. Subhash Chandra", the then Additional DIT (Inv), Unit-III, Mumbai and presently CIT(A), Thane.

Information further revealed that in the "Diary 2011", another name, "Mr. Ray IT" appeared with the following cash transactions:

Sr. No	Date in Diary	Amount	Details
1	29.01.2011	3,00,000	Cash received from Mr. Ray, I.T (Shri. N.J Sandesara). The same is given to Mr. Rajnish for marriage expenses
2	02.02.2011	2,00,00,000	Cash received from Mr. Ray (Shri. NJS), out of Rs.1,00,00,000/- given to Mr. Shokeen, Rs.25,00,000/- given to Anand Modi, Rs.20,00,000/- cash given to Bena Craft Concept (Mr. Aashu), Rs.30,00,000/- given to cash SKGand Rs.25,00,000/- given to Mr. Gagan Dhawan for Faridabad Project.
3	10.03.2011	6,00,000	Cash received from Mr. Ray (Ref Shri. NJS), the same is given to Ms. Chhaya Patel, as per instructions of CJS.
4	02.04.2011	23,00,000	Amount received from Mr. Ray(IT), Ref- Shri. NJS. Out of Rs.30,00,000/- given to Mr. Sunil Yadav for Mr. Yash Sandesara Exp. Balance Rs.20,00,000 to Mr. Gagan Dhawan (lying with Gagan)
5	08.04.2011	1,00,00,000	Amount received from Mr. Ray (Ref- Shri. NJS - IT. The same is given through Axis Bank Spaak Company to SBL – IDBI.
6	11.04.2011	1,00,00,000	Amount received from Shri. Ray (IT) Ref- Mr. NJS. The same is received in Nilton Infra, ABU PN
7	03.05.2011	15,00,000	Amount received from Mr. Ray IT (NJS). The same is given to Gagan Dhawan for various CD payments
		4,47,00,000	

Cash payment of Rs.80,00,000/- to Mr. Ray IT was shown on the following date:

Sr. No	Date in Dairy	Amount	Details
1	9.5.2011	80,00,000	Cash received Dino Merio. The same is received by Mr. Shankar Yadav, the same is given to Mr. Ray, IT by Gagan Dhawan
		80,00,000	

The corresponding entry is also reflected in daily summary of 11.04.2011. The amount of Rs.1,00,00,000/- is reflected in PMT, probably through Nilton. Records seized from Vadodara reportedly show that there is a payment of



Rs.15,00,000/- to Mr. Anand Modi with a narration "Cash received in Dubai", substantiating the point that cash is being sent through hawala.

Information further revealed that the cash payment of Rs.80,00,000/-, shown to Mr. Ray, IT, as above is reflected in the Diary 2011 and also shown in the daily transaction summary. In this entry, cash was reportedly sent through Angadia H. Ramesh to Mr. Ray IT at Delhi. Source for sending this cash is identified as receipt of cash from one Deno Maria. The handwritten entries are found incorporated in the seized computer data PMTpc\c\Desktop\mmshahmail.xls which is a daily summary of bank transaction prepared at PMT Office, Mumbai.

Information further revealed that the name of Mr. Manas Shankar Ray was found in the contact list of the key persons of the group refers to the officer of the Income Tax Department. Thus, it is established that the name "Ray IT" referred to in the seized materials of the Sandesara Group is Mr. Manas Shankar Ray.

Information further revealed that lapses on part of the various officers who dealt with the matter during the search and thereafter were committed which has an adverse revenue implication for the Income Tax Department. Even though the entries found in "Diary 2011" were in simple and straight language and these entries were corroborated by the summary of daily transactions maintained and opening balance in bank accounts of the group entities maintained in the diary, the identity of the person who was maintaining the diary and from whose custody it was seized was not brought on record. Information further revealed that as per the Appraisal Report, the person who was maintaining the "Diary 2011" was identified as Shri Ajay Panchal. However, he was not examined u/s 131 of the IT Act to arrive at the truth.

Information further revealed that huge sums had been paid out which prima facie appear to be in the nature of gratification other than legal remuneration for the purpose of settling proceedings before the authorities, obtaining tenders for supply of goods and granting of loans by Banks and financial institutions. Documents seized revealed that the Sandesara group had been acting as a depository for receiving funds on behalf of persons including public servants and for further delivery to them at the place of convenience. The evidence collected by the Income Tax department showed corruption of various public servants including three senior IRS officers.

The above information discloses commission of cognizable offences u/s 120 B IPC and Section 13 (2) r/w 13(1) (d) of the Prevention of Corruption Act, 1988 by Sh. Sunil Kumar Ojha, IRS, Pr. Commissioner IT, Guntur; Dr. Subhash Chandra, IRS, the then Additional DIT (Inv), Unit-III, Mumbai and presently CIT(A), Thane and Mr. Manas Shankar Ray, IRS, CIT, Ahmedabad, M/s Sterling Biotech Ltd, Vadodara and other unknown public servants and private persons.

Therefore, a regular case is registered against Sh. Sunil Kumar Ojha, IRS, Pr. Commissioner IT, Guntur; Dr. Subhash Chandra, IRS, the then Additional DIT (Inv), Unit-III, Mumbai and presently CIT(A), Thane and Mr. Manas Shankar Ray,

IRS, CIT, Ahmedabad, M/s Sterling Biotech Ltd, Vadodara and other unknown public servants and private persons and is entrusted to Shri Sunil Dutt, Dy Supdt of Police, CBI, AC III, New Delhi for investigation.

*R. Gopala Krishna Rao*  
30/8/17

(R Gopala Krishna Rao)  
Superintendent of Police  
CBI, AC. III, New Delhi

Endst. No. 3/8(A)/2017-AC.III/ 4276-81 dated 30/08/2017

*9C*

13. कार्यवाही जो की गई : चूंकि उपरोक्त विवरण क्रमांक 2 में उल्लिखित धारा(ओं) के अंतर्गत घटने वाले अपराध को उद्घाटित करता है

Action taken : Since the above information reveals commission of offence(s) u/s as mentioned at Item No. 2

- (1) मामला पंजीकृत किया गया एवं जांच प्रारंभ हुआ अथवा  
Registered the case and took up the investigation or

RC.08(A)/2017-AC.III registered.

- |  |              |            |   |
|--|--------------|------------|---|
| (2) निर्देशित (जांच अधिकारी का नाम)<br>Directed (Name of IO) | रैंक<br>Rank | नं.<br>No. | जांच हेतु लिया गया<br>Took up for investigation |
|--|--------------|------------|---|

Sh. Sunil Dutt

Dy. Supdt. of Police

- (3) कारण से जांच के नामंजूर  
Refused investigation due to

अथवा  
or

N/A

- (4) पुलिस थाना को स्थानांतरित किया गया  
Transferred to PS

जिला  
District

क्षेत्राधिकार के आधार पर  
on point of jurisdiction

N/A

अभियोगी / सूचनाकर्ता को प्र.सू. पत्र पढ़ाकर / पढ़कर सुनाया गया, जिन्होंने सही-सही अभिलिखित होना स्वीकार किया। इसकी एक प्रति अभियोगी / सूचनाकर्ता को निःशुल्क प्रदान की गई।

FIR read over to the complainant/informant, admitted to be correctly recorded and a copy given to the complainant/informant, free of cost.

पढ़ कर सुनाया व सही स्वीकृत होना पाया।  
R.O.A.C.

14. अभियोगी / सूचनाकर्ता के हस्ताक्षर  
Signature/Thumb impression  
of the complainant/informant

थाना अधिकारी के हस्ताक्षर  
Signature of Officer In-charge  
Police Station

नाम / Name

( पद ) / Rank

(R Gopala Krishna Rao)  
Superintendent of Police  
CBI, AC.III, New Delhi

15. न्यायालय को भेजने का दिनांक एवं समय  
Date and time of despatch to the court

8/1

(प्रभारी अधिकारी के हस्ताक्षर तारीख सहित)  
Signature of recording Officer with date