

**IN THE ARMED FORCES TRIBUNAL, PRINCIPAL BENCH  
NEW DELHI**

**T.A NO. 516 OF 2010  
(WRIT PETITION (CIVIL) NO. 136 OF 2010)**

**EX SUB DILBAGH SINGH SUHAG**

**..APPELLANT**

**V.**

**UNION OF INDIA AND OTHERS**

**...RESPONDENTS**

**ADVOCATES**

**MR. J.S MANHAS FOR THE APPELLANT**

**MR. AJAI BHALLA**

**WITH**

**COL ARUN SHARMA FOR THE RESPONDENTS**

**CORAM**

**HON'BLE MR. JUSTICE S.S KULSHRESTHA, MEMBER**

**HON'BLE LT. GEN. S.S DHILLON, MEMBER**

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

**24.05.2011**

1. The writ petition under Article 226 of the Constitution of India was brought by the appellant against the General Court Martial proceedings, whereby he was convicted for the offences under Sections 52(f) and 63 of the Army Act on different counts and sentenced to

undergo rigorous imprisonment for three years and to be dismissed from service.

2. It is said that the entire case was fabricated against the appellant. He had nothing to do with the aforesaid incident. It is virtually a matter of mistaken identity. He was posted as JCO Quarter Master in the Centre QM Office from August 2002 to May 2003 and was working as Superintendent in CQM Office with no store holding responsibilities. There is a major difference with regard to the responsibilities of JCO QM in Central QM Office, where the appellant was posted, and JCO Clothing in QM Clothing Section. But the GCM, by arbitrarily stretching the arrangement made in the unit standing order (Annexure P16), illegally fixed the responsibility of the appellant. The two posts are distinct and independent of each other. The loss of clothing took place in the QM Clothing Section, which was headed by an officer of Major rank. Store holders are NCOs of Hav SKT rank. Hav. SKT Dharminder Singh was the NCO at the material time. But the post of JCO QM Clothing was vacant during the relevant period and in his absence, Hav SKT was required to perform the duties. The appellant was a dummy JCO of QM Clothing to put his initials on documents

prepared by NCO Dharminder Singh, on direct instructions from CAQM Lt Col T. Kishan. There is no evidence to fix the culpability of the appellant for the alleged loss in the stores and merely because he signed some of the documents, no dishonest intention or intent to defraud could be alleged against the appellant. Also, with regard to the distribution of the uniforms to the recruits, in which the appellant had no role to play, no culpability could be fastened on him. The proceedings are said to be barred by Section 122 of the Army Act as the matter related to the year 2003 and the GCM was initiated after a lapse of three years.

3. The appeal was resisted from the side of the respondents contending that there is ample evidence with regard to the connivance of the appellant in the preparation of false documents, which bore the signatures of the appellant. Moreover, he being in charge of JCO QM Clothing Section cannot run away from the responsibility merely saying that he was used as a dummy JCO QM Clothing. Further, there is ample evidence against the appellant to prove his involvement in the aforesaid offences. No mala fides or bias against any of the officers had been attributed by the appellant. His signatures would establish his

participation in the fraudulent act unless it is rebutted. The appellant could not establish under what circumstances his signatures were obtained on those documents. The appellant admitted that he was in charge of the JCO, QM Clothing Section. The testimony of the witnesses could not be impeached by the appellant and, therefore, there appears to be no reason to reject their sworn version. The period of limitation has also been explained and was drawn from the date of knowledge of the involvement of the appellant. Merely because earlier a Court of Inquiry was set up, that would not be a decisive factor for the purpose of computing the period of limitation under Army Act Section 122.

4. In order to appreciate the rival contentions raised by learned counsel for the parties, it would be useful to make a brief narration of the facts. AMC Centre and School is a Category A establishment and caters the requirement of approximately 5000 staff and recruits. The clothing required in terms of various regulations are normally demanded on a six monthly basis and stocked in CQM Department. In order to manage the complete QM related requirements to include clothing, MES, Ord and rations the QM Branch is authorised four officers (NT cadre), two JCOs and approximately

fifteen Store Keepers Technical. Within the CQM Department, the clothing branch is a part and managed by a team of QM (Clothing), one JCO and four Store Keepers Technical. The audit for 2001-02 indicated deliberate tampering of documents with intent to defraud and assessed losses amounting to Rs.2,95,240/-. On receipt of the audit report, Dy Comdt ordered a complete review and a detailed check with special emphasis on clothing items. Internal investigation by CQM revealed (i) misappropriation of documents with a view to create surpluses between April 2001 and May 2002 amounting to Rs.2,95,240/-; (ii) tampering of documents regarding issue of clothing to recruits amounting to a loss of 73 sets of recruits clothing costing Rs.3,28,490/-; and (iii) deliberately not taking on charge clothing demanded and received from COD Kanpur and causing loss to the tune of Rs.46,16,660/-. The total loss amounted to Rs.51,40,395/-. On the basis of the recommendation of CQM, a Court of Inquiry was set up in September 2003. The Court of Inquiry was over in the month of February 2004 and the GOC-in-C, Central Command, vide order dated 23.9.2005, directed disciplinary proceedings to be initiated against the delinquents, including the appellant. This was the decisive date and the GCM assembled on 29.3.2007 and concluded the trial on 9.7.2008. In

this way, the trial of the appellant is not barred by Section 122 of the Army Act.

5. Out of the 11 charges, the appellant was found “not guilty” on Charge Nos. 4 and 6 and “guilty” on the remaining charges. The sentence of rigorous imprisonment for three years was subsequently remitted to the period of sentence already undergone. As has already been stated, the appellant was tried on 11 charges, out of which, he was held guilty of nine charges, which read:

**FIRST CHARGE**  
**ARMY ACT SECTION 52(f)**

**SUCH AN OFFENCE AS IS MENTIONED IN CLAUSE (f) OF SECTION 52 OF THE ARMY ACT WITH INTENT TO DEFRAUD,**

in that he,

at Lucknow, between 14 August 02 and September 02, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while being the Junior Commissioned Officer-in-charge of Quarter Master Clothing of Army medical Corps Centre and School, Lucknow, with intent to defraud, certified the initial issue summaries effecting issues of 08 sets of Recruit Clothing Kit Items amounting to Rs.33,992/- (Rupees thirty three thousand nine hundred ninety two only) in respect of 08 Recruits as mentioned in column (d) of Annexure I attached hereto, well knowing that Army Numbers as mentioned against these recruits pertained to some other recruits as mentioned in column (c) and the said 08 recruits had not

been issued the set of Recruit Clothing Kit Items on the date as mentioned against each in column (e), thereby causing a wrongful loss to the Government.

**SECOND CHARGE**

**ARMY ACT SECTION 52(f)**

**SUCH AN OFFENCE AS IS MENTIONED IN CLAUSE (f) OF SECTION 52 OF THE ARMY ACT WITH INTENT TO DEFRAUD,**

in that he,

at Lucknow, between 17 August 02 and 16 January 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while being the Junior Commissioned Officer-in-Charge of Quarter Master Clothing of Army medical Corps Centre and School, Lucknow, with intent to defraud, certified the initial issue summaries, effecting issues of 54 sets of Recruit Clothing Kit Items, amounting to Rs.2,54,490.40 (Rupees two lakhs fifty four thousand four hundred ninety and paise forty only) in respect of 54 Recruits as mentioned in column (b) of Annexure II attached hereto, who had already been issued a set of Recruit Clothing Kit Items between 12 August 02 and 27 December 02, well knowing that said Recruits had not actually been issued the set of Recruit Kit Clothing Items on the date as mentioned against each in column (d), thereby causing a wrongful loss to the Government.

**THIRD CHARGE**

**ARMY ACT SECTION 52(f)**

**SUCH AN OFFENCE AS IS MENTIONED IN CLAUSE (f) OF SECTION 52 OF THE ARMY ACT WITH INTENT TO DEFRAUD,**

in that he,

at Lucknow, between 23 August 02 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, having omitted to ensure that the stores as mentioned in column (d) of Annexure-III attached hereto, issued by Central Ordnance Depot Kanpur, against the vouchers, as mentioned in column (b), amounting to Rs.3,49,740/- (Rupees three lakhs forty nine thousand seven hundred forty only), with intent to defraud, did not take action to credit the said stores in the ledger, thereby causing loss to the Government.

**FIFTH CHARGE**  
**ARMY ACT SECTION 52(f)**

**SUCH AN OFFENCE AS IS MENTIONED IN CLAUSE (f) OF SECTION 52 OF THE ARMY ACT WITH INTENT TO DEFRAUD,**

in that he,

at Lucknow, between 14 Feb 03 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, having reasons to believe that the stores as mentioned in column (d) of Annexure-V attached hereto, have been issued by Central Ordnance Depot Kanpur, against the Voucher, as mentioned in column (b), amounting to Rs.2,39,000/- (Rupees two lakhs thirty nine thousand only), with intent to defraud, did not take action to credit the said stores in the ledgers, thereby causing a wrongful loss to the Government.

**SEVENTH CHARGE**  
**ARMY ACT SECTION 63**



**AN OMISSION PREJUDICIAL TO GOOD ORDER AND  
MILITARY DISCIPLINE,**

in that he,

at Lucknow, between 19 August 02 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, omitted to ensure that the stores as mentioned in column (d) of Annexure-VII attached hereto, issued by Central Ordnance Depot Kanpur, against the Vouchers, as mentioned in column (b), amounting to Rs.1,45,940/- (Rupees one lakh forty five thousand nine hundred forty only), are credited in the ledger, thereby causing a loss to the Government.

**EIGHTH CHARGE  
ARMY ACT SECTION 63**

**AN OMISSION PREJUDICIAL TO GOOD ORDER AND  
MILITARY DISCIPLINE,**

in that he,

at Lucknow, between 20 September 02 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, omitted to ensure that the stores as mentioned in column (d) of Annexure-VIII attached hereto, issued by Central Ordnance Depot Kanpur, against the Vouchers, as mentioned in column (b), amounting to Rs.7,47,919/- (Rupees seven lacs forty seven thousand nine hundred nineteen only), are credited in the ledger, thereby causing a loss to the Government.

**NINTH CHARGE  
ARMY ACT SECTION 63**

**AN OMISSION PREJUDICIAL TO GOOD ORDER AND  
MILITARY DISCIPLINE,**

in that he,

at Lucknow, between 08 October 02 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, omitted to ensure that the stores as mentioned in column (d) of Annexure-IX attached hereto, issued by Central Ordnance Depot Kanpur, against the Vouchers, as mentioned in column (b), amounting to Rs.4,53,150/- (Rupees four lakhs fifty three thousand one hundred fifty only), are credited in the ledger, thereby causing a loss to the Government.

**TENTH CHARGE  
ARMY ACT SECTION 63**

**AN OMISSION PREJUDICIAL TO GOOD ORDER AND  
MILITARY DISCIPLINE,**

in that he,

at Lucknow, between 16 Jan 03 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, omitted to ensure that the stores as mentioned in column (d) of Annexure-X attached hereto, issued by Central Ordnance Depot Kanpur, against the Vouchers, as mentioned in column (b) amounting to Rs.3,15,150/- (Rupees three lakh fifteen thousand one hundred fifty only), are credited in the ledger, thereby causing a loss to the Government.

**ELEVENTH CHARGE  
ARMY ACT SECTION 63**

**AN OMISSION PREJUDICIAL TO GOOD ORDER AND  
MILITARY DISCIPLINE,**

in that he,

at Lucknow, between 14 Feb 03 and 22 May 03, which came to the knowledge of the authority competent to initiate action on 23 September 2005, while holding the appointment as mentioned in the first charge, omitted to ensure that the stores as mentioned in column (d) of Annexure-XI attached hereto, issued by Central Ordnance Depot Kanpur, against the Voucher, as mentioned in column (b), amounting to Rs.2,90,000/- (Rupees two lakhs ninety thousand only), are credited in the ledger, thereby causing a loss to the Government.

6. Before proceeding to evaluate the evidence adduced from the side of the parties, it would be useful to quote the SOP dated 1.1.2001, on the basis of which the appellant was made JCO In-charge of QM Clothing Section. It reads as under:

**SOP FOR JCO IC : QM CLOTHING**

1. He will assist QM Clothing in performance of his duty.
2. He will be overall in-charge of the QM Clothing officer and supervise the work of SKT Staff working under QM Clothing.
3. He will study and scrutinise all indents, vouchers, discrepancy report, loss statement and other documents before they are put up to QM Clothing for his signature.

4. He will maintain monthly progress of the following:-
  - (a) Audit objection register
  - (b) Loss statement register
  - (c) Rly Claim Register
5. He will ensure that demands are placed as per frequency of sizes given by AHQ.
6. He will supervise receipt/issue of clothing items and check all the transaction in the ledgers before they are put up to QM clothing for signature.
7. He will ensure that staff under him are well conversant about the rules and regulations about clothing items and its receipt, accounting, stores preservation and issue.
8. He will be responsible for proper maintenance of ledgers, files and documents and three pad system at all times.
9. He will obtain correctness certificate from all SKT and put up the same to QM Clothing by 5<sup>th</sup> each month.
10. In addition to these he will apprise himself and work as per standing order for JQM Clothing.

A perusal of the above SOP shows that the JCO In-charge of QM Clothing would be overall in charge of the QM Clothing Officer and supervise the work of SKT Staff working under QM Clothing. Further, he was to study and scrutinise all indents, vouchers, discrepancy report, loss statement and other documents, maintain monthly progress of the

registers, ensure that demands are placed, maintenance of ledgers, files, etc. In addition to these, he was to apprise himself and work as per the standing order for JQM Clothing.

7. For convenience sake, we proceed to consider the issues charge-wise. Charge Nos. 1 and 2 are taken together as they pertain to the issuance of 08 sets of recruit clothing kit items amounting to Rs.33,992/- and 54 sets of recruit clothing kit items amounting to Rs.2,54,490.40. From the statement of Hav SKT Deepak Das (PW 67), it is clear that during his entire tenure in CQM Department, he mostly worked in clothing Section of CQM Department and the appellant was performing the duties of JCO In-charge Clothing as well as JCO QM duties. He used to give day to day report to the appellant with regard to QM Clothing and those reports were looked into by the appellant. The appellant used to sign on the clothing documents, by which PW 67 came to know that the appellant was performing the duties of JCO in Charge Clothing. PW 66 Nb Sub S.K Biswas has stated that he took over charge of JCO Clothing Stores from the appellant. The evidence of PW 65 Capt S.V Singh corroborated the prosecution version that the appellant was made in-charge of JCO Clothing (JCO QM Clothing). Identical is the statement of PW 3 Lt Col Thomas, who has stated that

the appellant the appellant took charge of JCO Clothing Stores with effect from August 2002 and that the appellant used to sign the relevant papers. Further, it has also come out from the evidence of PW 2 Nb Sub S.K Singh that the appellant used to sign the vouchers. The signature of the appellant was identified by this witness. Even the defence witness, DW 2 Hav SKT Dharminder Singh has stated that there was no separate JCO In charge Clothing after the departure of Nb Sub Mahinder and till the arrival of Nb Sub S.K Biswas (PW 66). It is thus clear that the appellant was in charge of JCO till his successor joined and he used to sign the documents during the relevant period.

8. There is no denial with regard to the fact that the appellant had not signed the documents. This would imply his omission to complete the documents/registers. The registers/documents contained the signature of the appellant. There is a presumption with reference to Section 114 of the Evidence Act that the particulars contained in the documents/registers were regularly and correctly recorded. In our opinion, the prosecution has satisfactorily discharged the burden of proof. There is no denial with regard to his signature on the documents, but it was contended that he did so as a dummy JCO. It is to be noted that the onus is discharged by the prosecution by adducing ample

evidence that the appellant was in charge of JCO, QM Clothing and that he had signed various documents. In such circumstances, the onus shifts to the appellant to prove the materials on record meeting the prima facie evidence from the side of the prosecution. The appellant failed to discharge the burden shifted to him. There is nothing on record to show that the appellant had put his signature on the documents without knowing the contents. A lot of responsibilities were cast upon the appellant being in Charge of JCO QM Clothing, evidenced by the SOP dated 1.1.2001. It has come out in evidence during the relevant period, the appellant has signed various administrative, financial and accountable documents of QM Clothing, which he would not have signed had he not been performing the duties of JCO in charge, QM Clothing Stores.

9. It is settled by a catena of decisions that every circumstance is not a suspicious circumstance. Where active participation and execution of the documents by the appellant is established, it is sufficient. There is nothing on record to show that the appellant signed these documents under influence, threat or coercion. Therefore, the onus will be on him to prove the same.

10. As regards the first charge, which pertained to the duplicate/fictitious issues of initial recruits clothing kits using the same Army number and fictitious names of recruits listed in Annexure I of the charge sheet. To prove this charge, the prosecution has examined PW 35 Sep/ORa Mukesh Kumar Kharpuse, PW 36 Sep/AA Rathindran Dakua, PW 37 Sep/AA Daya Shankar Yadav, PW 38 Sep/NA Ajit Kumar Jha, PW 41 Sep/AA Yogender, PW 42 Sep/AA Anekar Kailash Madhukar, PW 54 Sep/AA Vijay Chandra Prasad, PW 72 Sep/AA Chandramani Pradhan. It has come out from their evidence that they were not issued the kits. Further, on the basis of Exts. 139, 140, 144, 145, 146, 155, 156, 157, 158, 160, 161, 162, 165, 166 and 168, it is clear that being JCO in Charge of QM Clothing Stores between 14.8.2002 and 1.9.2002, the appellant, with intent to defraud, certified the initial issue summaries effecting issues of 08 sets of recruit clothing kit items amounting to Rs.33,992/- well knowing that the recruits had not been issued the kits.

11. As regards the second charge, under Army Act Section 52(f), the prosecution has examined 53 witnesses, who were categorical that they were not issued the kits. But the appellant clandestinely made entries to show that they had been issued the kits, which is substantiated from the statement of Nb Sub S.K Singh. The appellant



cannot say that he was not answerable to such entries when the registers bore his signatures. As per the SOP dated 1.1.2001, the appellant was answerable to such acts he being JCO In Charge of QM Clothing Section.

12. Before discussing the other charges, wherein it was alleged that the appellant, with intent to defraud, omitted to credit the stores in the ledger thereby causing loss to the Government, it may be mentioned that in order to constitute forgery, the first essential is that the accused have made false or fictitious documents, with intent to cause damage or injury to the public or to any class of public or to any community. The expression "intent to defraud" implies conduct coupled with intention to deceive or thereby to cause injury. In other words, defraud involves two conceptions namely, the deceit and injury to the person deceived, that is infringement of some legal right possessed by him but not necessarily deprivation of property. The term "forgery" as used in the statute is used in its ordinary and popular acceptance. The definition of the offence of forgery declares the offence to be completed when a false document or false part of a document is made with specified intention. The questions are (i) is the document false (ii) is it made by the accused; and (iii) is it made with an intent to defraud.

If at all the questions are answered in the affirmative, the accused is guilty. In order to constitute an offence of forgery, the documents must be made dishonestly or fraudulently. But the dishonest or fraudulent are not tautological. Fraudulent does not imply the deprivation of property or an element of injury. In order to be fraudulent, there must be some advantage on the one side with a corresponding loss on the other. Every forgery postulates a false document either in whole or in part, however, small. The intent to commit forgery involves an intent to cause injury. A person makes a false document who dishonestly or fraudulently signs with an intent or cause to believe that the document was signed by a person whom he knows it was not signed. A false description makes a document of forgery when it is found that the accused by giving such false description intended to make out or wanted it to believe that it was not he that was executing the document but another person.

13. For this purpose, we would straight away refer to the decision rendered by the apex Court in **Dr. Vimla v. Delhi Administration** (1963 Supp 2 SCR 585), wherein it was held thus:

“To summarise, the expression ‘defraud’ involves two elements, namely, deceit and injury to the person deceived. Injury is something other than economic loss that

is, deprivation of property, whether movable or immovable, or of money, and it will include any harm whatever caused to any person in body, mind, reputation or such others. In short, it is a non-economic or non-pecuniary loss. A benefit or advantage to the deceiver will almost always cause loss or detriment to the deceived. Even in those rare cases where there is a benefit or advantage to the deceiver, but no corresponding loss to the deceived, the second condition is satisfied.”

It is in this perspective the other charges are to be evaluated.

14. As regards the third charge, which pertains to non-crediting of clothing stores of four issue vouchers collected from COD Kanpur, there is ample proof, evidenced by Exts. 23, 35, 36, 37, 62, 79, 81, 101, 109, 110, 120, 123, 124, 125, 132, 210, 211 produced by Maj Manish Shukla (PW 1), which is supported by PW 2 Nb Sub S.K Singh. From these documentary evidence, it is clear that the stores against 28 issue vouchers were collected by Hav SKT Deepak Das (PW 67) from COD, Kanpur on 23.8.2002, out of which stores pertaining to 24 issue vouchers were taken on ledger charge and stores pertaining to 04 issue vouchers were not found credited on the ledger charge. The GCM, after scrutinizing these evidence, came to the irresistible conclusion that the appellant, while working as JCO In-charge of QM Clothing, Lucknow, with intent to defraud, failed to take action to credit the stores issued

by COD, Kanpur, as a consequence of which loss to the tune of Rs.3,49,740/- was caused to the Government.

15. The fifth charge pertains to non-crediting of clothing stores of one issue voucher collected from COD, Kanpur. The documentary evidence, viz. Exts. 28, 30, 63, 80, 81, 100, 106, 114, 117, 133, 209, 210 and 211 produced by Nb Sub S.K Singh (PW 2) clearly proved that clothing stores against twenty issue vouchers were collected from COD, Kanpur by Hav SKT Dharminder Singh (DW 2), out of which stores pertaining to Issue Voucher No. 628320 dated 21.1.2003 was not found credited in the ledger. We do not find any plausible explanation from the side of the appellant as to why these items were not credited in the register.

16. As regards Charge No. 7, which pertained to fifteen issue vouchers collected from 11 GRRC as Economy Wagon Duty stores on 19.8.2002, out of which stores pertaining to Issue Voucher Nos. 605504 dated 30.4.2002 and 603297 dated 15.4.2002 (Exts. 32 and 33) were not taken on ledger charge, out of fifteen issue vouchers, only nine issue vouchers have been mentioned in the register. The documentary evidence clearly showed that the appellant, while he was in charge of JCO QM Clothing, omitted to ensure that the stores issued by COD,

Kanpur are credited in the register, which caused loss to the Government. So is the case with regard to Charge No. 8, which pertained to six issue vouchers (Exts 38 to 43) collected from COD Kanpur on 20.9.2002 by DW 2. The entire consignment pertaining to these six issue vouchers was neither controlled in RV control list (Ext 79) nor taken on ledger charge. No entry pertaining to these stores was made in Ext. 1023 as well. Charge No. 9 related to not ensuring crediting the stores issued by COD, Kanpur. Out of nine issue vouchers pertaining to seven issue vouchers were taken on ledger charge and stores relating to two issue vouchers were neither controlled in RV control list (Ext. 79) nor taken on ledger charge. No challenge is made with regard to these allegations. Identical is the position with regard to Charge Nos. 10 and 11. We have gone through the documentary evidence adduced by the prosecution, which clearly prove the charges against the appellant. Going by the above, we do not find any reason to interfere with the findings of the GCM.

17. Lastly, it has been pointed out that the proceedings of the GCM are barred by Army Act Section 122. The fraudulent act came to light on 1.7.2003, when the audit detected the misappropriation. Thereafter, internal investigation took place and a Court of Inquiry was

conducted. The Court of Inquiry gave its report in February 2004. The competent authority having come to know about the involvement of the appellant, initiated disciplinary proceedings on 23.9.2005, which is decisive/crucial date for the purpose of determination of the period of limitation. Reliance may be placed on the decision reported in Union of India and others v. V.N Singh (2010(5) SCC 579), wherein, the apex Court held thus:

“32. The term ‘the person aggrieved by the offence’ would be attracted to natural persons i.e. human beings who are victims of an offence complained of, such as offences relating to a person or property and not to juristic persons like an organisation as in the present case. The plain and dictionary meaning of the term ‘aggrieved’ means hurt, angry, upset, wronged, maltreated, persecuted, victimized, etc. It is only the natural persons who can be hurt, angry, upset or wronged or maltreated, etc. If a government organisation is treated to be an aggrieved person then the second part of Section 122(1)(b) i.e. ‘when it comes to the knowledge of the competent authority to initiate action’ will never come into play as the commission of the offence will always be in the knowledge of the authority who is a part of the organisation and who may not be the authority competent to initiate the action. A meaningful reading of the provisions of Section 122(1)(b) makes it absolutely clear that in the case of a government organisation, it will be the date of knowledge of the authority competent to initiate the action, which will determine the question of limitation. ....”

18. In view of the aforesaid discussion, we do not find any merit in the appeal. In the result, it is dismissed.

**(S.S DHILLON)**  
**MEMBER**

**(S.S KULSHRESTHA)**  
**MEMBER**