

AM JETHMALANI
MEMBER OF PARLIAMENT
(RAJYA SABHA)
SENIOR ADVOCATE
SUPREME COURT OF INDIA
PROFESSOR EMERITUS
SYMBIOSIS COLLEGE OF LAW, PUNE



Res.-Cum-Office :
2, Akbar Road,
New Delhi-110011 (INDIA)
Tel. : 23794651, 23792287
Fax : 23795095

Dt. 06.12.2013

Dear *Shri Chidambaram,*

I write this not as an Advocate to a client's adversary but as a Member of Parliament to a colleague who though a minister in a government, which I as citizen would like vanish as quickly as possible, yet is entitled to the courtesy and consideration due to a colleague in Parliament and a senior member of the Bar.

I have been approached as Senior Counsel to advise two Delhi advocates on behalf of a client and his friend a prominent politician in opposition. I need not discuss their names. I know them all. The client amongst them is one for whom I have once appeared in a court matter.

They want both legal and political action. The former invokes action under our Criminal Justice System : If their statement of case given to me is accurate it does make a strong prime facie case. However, as a criminal lawyer of experience, I do realize that seemingly 'open and shut' cases have also failed the test of "strict proof beyond doubt".

I will not take it amiss if you ignore this letter and the annexure altogether. I have done my duty. The documents placed before me are enormous. I am shocked to absorb their implications. That should worry you too.

I summarize them for you:

- 1) S.K. Srivastava an honest Income Tax officer was investigating tax frauds of NDTV running into several thousands of crores. These frauds are based on "Step Up Coupon" funds of the value of about 300 million pounds sterling that was surreptitiously introduced in the garb of fictitious jamkharch entries in the name of bogus name-lenders.
- 2) NDTV has floated altogether 21 bogus subsidiaries all over the world through which illicit black money was laundered by it through dubious means and routes. The main one here is the London subsidiary.
- 3) The black money is question belongs to you and your son.
- 4) NDTV has been called upon to disclose the identity of the owner of these illicit monies. They have declined to do so and are ready instead to risk paying tax due on this amount as their concealed income. This is being done only to aid you and your son in escaping the consequences of this fraud on the nation.
- 5) With the criminal object of suppressing the ongoing investigation you took several steps to immobilize S.K. Srivastava the Additional Commissioner of Income Tax in charge of this investigation. Inter alia you managed his suspension on the false charge of sexual harassment of two lady officers of 1999 Batch in the department, who participated in the same for extraneous considerations and with oblique motives.

These charges were proved false in judicial proceedings. These two ladies did not support the allegations. They refused to be cross examined

and the Court (Ld. CAT, Principle Bench, Delhi) was finally informed that the ladies have not complained and no report of any kind about this charge exists which can be produced for inspection which the officer was entitled to and which had been ordered by the Hon'ble Court.

You called the superior officer of Srivastava and tried to persuade him to make adverse reports against him but he firmly refused. You had planned his dismissal but you finally yielded to the call of some honest officers who refused to become conspirators.

It is sad that as a result of his humiliation of suspension on false charges of sexual harassment Client attempted to overcome his grief and anguish by making some observations about personal lives of two ladies, which though factually correct was a tad in poor test. On the medical opinion of some doctors, this otherwise intelligent and honest man was adjudged insane by the High Court a finding which ultimately could not be sustained in consequence of action by the Medical Council of India. I am not getting into this inhuman handling of Srivastava.

- 6) That officer Srivastava was actively investigating your part in the money laundering conspiracy was clear from the first 12 pages number 1 to 12 of F. No. DGIT (V)/NZ/COM/113/06, which contained the allegation of bribery of Rs. 5,000 Crores against you and your efforts to cover up and prevent investigation into charges of bribes and illegal gratification.
- 7) Your entire efforts to stall inquiries and investigation into the charges of bribery against you and into the affairs of NDTV and its subsidiaries in the matter of concealed income (about Rs. 5,700/- Crores), money-

laundering (about Rs. 5,500/- Crores), tax-evasion (about Rs. 3,500/- Crores), embezzlement of Rs. 1,46,82,836/- of Govt. money, etc., by NDTV Ltd. and Shri Pronoy Lal Roy @ Shri Pronnoy Roy, Shri KVL Narayan Rao, Shri Vikramaditya Chandra, Ms. Barkha Dutt, Sri Ajay Mankotia and others and in the process and also to stall investigation into payment of bribe and illegal gratification by NDTV Ltd. to corrupt IRS officers like Ms. Sumana Sen (IRS 99005) and Ms. Ashima Neb (IRS 99010) for causing and facilitating fraud on Public Exchequer is stalled.

As explained in detail, in the Writ Petition [No CWP No.-7312 of 2013, titled as "New Delhi Television Ltd. v/s Dispute Resolution Panel" that the NDTV Ltd had filed as late as in November 2013 to prevent the DRP from considering the evidence against NDTV Ltd. and yourself, the NDTV Ltd, when confronted with the testimony of S.K Srivastava who had been tracking the tax frauds of NDTV Ltd and your involvement with it, has not contested the findings and averments and has chosen to avoid cross-examining him and by not contesting and virtually agreeing to pay tax on that and virtually admitted, that you are the real owner of the step up coupon funds of £300 millions laundered by NDTV Ltd into India through its subsidiaries. The NDTV not only withdrew the writ petition it had filed when it was confronted with the testimony of S.K Srivastava, it also refused to cross examine Shri S.K Srivastava on his testimony that the £300 million step up coupon funds in the London Subsidiary of NDTV whose ownership the NDTV has steadfastly concealed from the Income tax authorities. This clearly points to the fact that the owners of the funds have to be concealed at any cost and you have helped them to conceal and prevented the efforts of S.K Srivastava

to reveal their identity. There is irrefutable evidence that the files of the government have been fabricated to your knowledge and with your approval, to suppress the allegation that you have received bribe of Rs. 5000 Crores which has been laundered by NDTV. All this clearly lead to the inference that the laundered monies belong to you.

- 8) Serious criminal offences are prima facie made out which call for immediate investigation and trials of offenders.

I am sending you the documents on which the above conclusions are based. In your own interest I advise you to carefully scrutinize them. I am only trying to be fair and transparent.

Brief note of factual details is enclosed as Annexure to this letter.

With regards and best wishes

Sincerely Yours

Ram Jethmalani

Ram Jethmalani

**Sri P. Chidambaram,
Member of Parliament, &
Hon'ble Finance Minister.**

Detailed Note mentioned in and attached to the letter dated
06.12.2013 of Sri Ram Jethmalani to Sri P Chidambaram

The facts, records and documents which indicate, support, and substantiate prove the above allegations against you are explained in detail herein

A. You have forged, secreted, stole and fabricated official files of the Income Tax Department to suppress and destroy the references to bribery of Rs 5000 crores to you:

1. Shri SK Srivastava IRS, Commissioner of Income Tax has been stating and reiterating in his letters and petitions to all authorities [copied to you in every case] since at least the year 2010 onwards that records of the CBDT and its DGIT (Vig) & CVO {Office Note of Ms. Ashima Neb, DDIT (Vig) (Hqrs), F.No. DGIT(V)/NZ/ Com/ 113/06, Pages 1-12/N}—particularly pages 1 to 12 referred to as “pages 1-12/N” had explicitly stated that you, P. Chidambaram, when you were the Minister of Finance in the year 2007 like you are now, had received about Rs. 5,000/- crores as bribe and illegal gratification from certain telecom companies. SK Srivastava had mentioned this fact in his 29 different letters and documents in the last three years as tabulated in Annex A. None of the said letters/averments was denied or disputed or controverted by anyone including yourself.

2. SK Srivastava applied and obtained copies of the files and papers from the ministry of finance certified by the appropriate authority as the true copies of the said files and papers on 25.6.2008 under the RTI Act 2005. The said records brought out the startling facts about the suppression/secreted and/or destruction of the above referred document containing the allegations of bribery against you by conspiracy, collusion and abetment by and between you and the officials who are subordinate to you, as explained hereinafter.

3. It is evident from the documents obtained under RTI ACT, that the record containing the allegations of bribe against you—namely pages 1-12 of DDIT (Vig) (Hqrs), F.No. DGIT(V)/NZ/Com/113/06, Pages 1-12/N—was suppressed and a new record File No F.No DGIT(VIG.)/NZ/Com./36/06(Part) was fabricated and substituted in its place to secret/suppress and/destroy the said record and the fact that the said record is fabricated by substituting other papers from other files to fill the pages from another and totally different file. As evident from the traces of crime which could not be erased, this was how the files/records have been fabricated:

^ The reference to your taking a bribe of Rs 5000 cr was in pages 1-12 of file F.No. DGIT(V)/NZ/Com/113/06, market “Secret”—[hereinafter referred to as File A]. Shorn off the prefixes to the file, the no of this file is 113/06—which indicates that it was the 113th file initiated in the year 2006

^ This file [F.No. DGIT(V)/NZ/Com/113/06, market “Secret”] now contains only from pages 13 onwards with the original pages 1-12 missing—which clearly proves that the first 12 pages of the File A have been suppressed, secreted and/or destroyed;

^ The first 12 pages have been substituted by taking 12 pages from File No FE No DGIT (VIG.)/NZ/Com./36/06(Part)—[hereinafter referred to as File B]. Shorn off the prefixes to the file, the no of this file is 36/06—which indicates that it was the 36th file initiated in the year 2006.

^ After the pages 1-12 substituted, the file F.No. DGIT(V)/NZ/Com/113/06—marked “Secret” continues from page 13 onwards;

^ Result, the first 12 pages is marked as F.No DGIT (VIG.)/NZ/Com./36/06(Part) without the word "Secret" [File 36/06] and rest of pages is F.No. DGIT(V)/NZ/Com/113/06 [File 113/06] marked "Secret"--something extraordinary and unprecedented.

4. Whereas the File 113/06, in which 12 vital pages containing reference to the bribe of Rs 5000 cr to you existed, is marked "Secret", the File B from which the 12 new pages have been taken [namely FE No DGIT (VIG.)/NZ/Com./36/06(Part) is not marked secret - again showing that the Files A and B are totally different files and the vital pages of File A which refer to Rs 5000 cr bribery to you have been secreted, suppressed and/or destroyed and entirely new set of pages have been added.

5. Again, if File 113/06 were a only file initiated for action initiated against Shri SK Srivastava--purely a service matter--it would never have been marked "Secret". Since the action proposed against SK Srivastava was linked to the charge of bribery against you, the file 113/06 was marked "Secret". And later the bribery part [the first 12 pages] had to be removed to save you from being exposed by substituting the 12 pages of file from file no 36/06 not marked secret. That the pages 13 onwards of file 113/06 are marked "Secret" shows that the earlier pages also ought to have been marked "Secret". Since the fabricated file 113/06 only deals with service matter why should it be marked "Secret" from page 13 onwards and not in pages 1 to 12, the reason ought to be that since file 113/06 contained the bribery charges against you, it was initiated with the mark "Secret" even though it was a service matter and that is why from 13 onwards the word secret appears.

6. The prima facie forgery and fabrication of file 113/06 by substituting papers from file no 26/06 can be established by evidence. This is because the filing procedure of the government would not allow easy tampering with the files. Any tampering can be discovered as explaining hereunder:

- ^ The filing procedures require entry into the file register of the concerned section of the department, the moment a file is opened and a separate and distinct new number is given to each file. So file referred to File 113/06 bears the number 113/06 and File 36/06 bears the number 36/06.
- ^ As the number '06' suffixed to both files 113 and 36 indicates that both the files were initiated in the year 2006
- ^ It also indicates file no 36/06 being chronologically ahead of file no 113/06, it must have been initiated far ahead of the latter, as between two of them, some 77 files bearing serial numbers 37/06 to 112/06 ought to have been initiated.
- ^ Therefore the files 36/06 and 113/06 are not only two independent files, but they have been separated by time gap also.
- ^ Accordingly, File Register will establish that the two files are not only independent files but were opened on different dates--file 36/06 first and file no 113/06 later.
- ^ Also the word "part" in brackets attached to file no 36/06 shows that the file contained more than one part - which raises the question where are the other parts of that file. Tracing the other parts of the file 36/06 will also be relevant to why pages 1 to 12 have been taken out of that and put in file 113/06
- ^ Further, as pages numbering 1 to 11 from file 36/06 have been removed from that tile and inserted in file 113/06, papers bearing the same numbers must have been lifted from some other file and inserted in file 36/06 to complete that file and likewise into that some other file, pages 1 to 11 from some other file must have been inserted. This tracing of the substitution of the first 11 pages in file

36/06 and backwards will establish collateral fabrication and prove the criminal fabrication of the file 113/06 with papers from file 36/06

- ^ Again, a look at page 12 of the file 36/06 attached to the file 113/06 from page 13 onwards shows that the page 12 had not been fully written and almost half the page has been scored out to fill the blank space.

[further points]

There is therefore intrinsic evidence of tampering with, forging and fabricating files 36/06 and 113/06 and further evidence like File Register and tracing of substitution of first pages in file 36/06 from other files would also establish the charge.

7. You cannot deny being aware of the suppression, secreting and/or destruction of the first 12 pages of file no 113/06 as your signature appears in both File No 36/06 at page 12/N and in File 113/06 at page No.-44/N

8. A convoluted, unusual, unbelievable and fraudulent explanation for fabrication of the records by the substitution of the 12 pages of 113/06 by Pages from File 36/06, appears by a noting at the page prior to page 1/N [which is significantly unnumbered and stated as "P+"] and at pages 11/N and 12/N.

In the unnumbered page prior to page 1/N, which starts with the File No DGIT/vigil/NZ/COM/36/06(p+) it reads as under:

Quote [in hand writing]

The mail file is already under submission to the Board. Another part file is now under submission to the Secretary (R)

As directed a further note for the consideration (?) and perusal (?) of the secretary (R) has been prepared and put up for kind signature.

A DO letter to Smt Ranjana Kumar, Vigilance Commissioner, enclosing a detailed report (based on the note put up for signature above) with reference to the meeting held with the CVC on 2/6/06 is also placed below for kind signature"

s/d JDIT/Vig/HQ-II on 14.6.06 and further signed by DGIT(Vig) on 14.6.06

It talks of a further note to the Secretary (R)–"further note". Then there must be an earlier note. Where is that earlier note? In which file?

It talks of the main file which is under submission to the board–but does not say which that main file is. And where is the main file. And what is the number of the main file. If this is part file how many more parts are there to this file.

But significantly contrary to the above note a DO letter [with a detailed report] to Central Vigilance Commissioner is placed for kind signature, no such letter is referred to in pages 1/N to 12/N which follows the note.

At page 11 it is stated at para 22 (c) as under:

Quote:

Since Mr SK Srivastava has cast aspersions of bias as well as aspersions on the integrity and conduct of the officers of the Vigilance Directorate, after approval is accorded to the proposals at (a) and (b) above, this may be transferred to either V&I

section or Ad.VIA/Ad. VI section of CBDT to issue show cause notice under rule 19(ii) of the CCS (CCA) Rules and take appropriate action(s) thereafter

Unquote

This note is signed by DGIT (Vigilance) &CVO on 14.6.06; by the Chairman CBDT on 16.8.06 and by Revenue Secretary on 15.8.06 significantly marked "in sealed cover".

Why in sealed cover? What is the need to send the note in sealed cover to the MoS and the FM? What is the explanation for sending this note in a sealed cover?

It was subsequently approved by Minister of State Finance on 24/8/06 and by as Finance Minister by you, Mr Chidambaram, on 24/8

At page 12 it is handwritten as under:

"This part file of main file FE No DGIT (VIG.)/NZ/Com./36/06 deals with the matter against Sh SK Srivastava Addl CIT (87052)

The Main "Gen" File in fact deals with the complaints filed by SK Srivastava & Sri Raja Ram Pal against Sri VK Bhatia, Smt Kiran Oberoi DIT (Vig) North and Sri RK Gupta Addl DIT (Vig.)

It is proposed that the "Part File" referred to above which deals with the matter against SK Srivastava may be delinked from the "main file" and a new "COM" file number may be allotted to this file, and accordingly, may be dealt with separately.

Unquote

This has been signed on 2.11.06; approved by CIT (OSD) (Vig) specifically mentioning the last para as "A" on the same day; on which CIT (OSD) (Vig) marked "Pl allot com no to the file" on the same date again; on which the DGIT (Vig) had noted "F. No. DGIT (V)/NZ/COM/113/06 has been allotted to this part folder. Put up for perusal please"

This is the fraud. This is not a new "COM" but an existing COM file 113/06 which is a secret file. So the claim that a new COM no has been given is clearly a fraudulent claim. It is obviously an existing file which is marked secret file.

After that CIT (V) OSD noted "Kindly refer to noting dt 15.8.06 of Secretary (Revenue) on pre-page 11/N, as desired a note on the activities of Shri SK Srivastava Asst CIT is submitted herein below."

Then the file proceeds as SECRET file no 113/06 with page being numbered as p13.

9. By the above fraud the File 113/06 [namely F.No. DGIT(V)/NZ/Com/113/06] marked "Secret", initiated for moving for investigation into alleged bribery by you was turned into an ordinary file in the first 12 pages and secret file from page 13 onwards to show as if it was a file opened to initiate action against SK Srivastava. With the result the pages 1-12 of File 36/06, which contained allegations of bribery against you, were changed and substituted with allegations of misconduct by SK Srivastava under the signature of PK Misra DGI (Vigilance) and CVO dated 14.8. 2006 to suspend SK Srivastava and to initiate disciplinary action as mentioned at the substituted page 11/N. What led to the above fraudulent fabrication and how Shri SK Srivastava, an honest officer, was hounded by you and your co-conspirators in the finance ministry and CBDT for performing his legal duties and to prevent him from performing his duties is explained hereunder.

B. You impeded and prevented investigation of tax frauds of NDTV and thwarted the performance of official duties by Shri SK Srivastava by procuring false charges to be made against him and suspending him

10. Apart from the alleged receipt of bribe and illegal gratification of Rs. 5,000/- crores by you, the investigation into NDTV Ltd involves money laundering of about Rs. 5,500/- crores of illegal black money by NDTV Ltd. Suspected to be the proceeds of 'scheduled offences', concealment of income of about Rs. 5,700/- crores by NDTV Ltd., evasion of tax, interest and penalty of about Rs. 3,500/- crores by NDTV Ltd., embezzlement of Govt. money of Rs. 1,46,82,836/- by NDTV Ltd., payment of bribe and illegal gratification to corrupt IRS officers by NDTV Ltd., who were supported, facilitated, protected and harboured by you, as Union Finance minister, in the middle of specific allegations by the CBDT and DGIT (Vig) and CVO, CBDT that money laundered by NDTV Ltd belonged to you and to you son Sri Karthik Chidambaram and was part of the bribe received in 2 G Scam.

11. In your two stints as Union Finance Minister you have conspired and colluded with NDTV Ltd. and a group of corrupt IRS officers to stall inquiry and investigation in affairs of NDTV Ltd. committing forgery, fraud and destruction of official records.

12. In May, 2004, you became Union Finance Minister in which capacity you controlled the Central Board of Direct Taxes [CBDT] the apex administrative authority of the Income department. As Union Finance Minister, you were in control of the finances of the Union and any financial matter from any Ministry of the Central Govt. including those from the Ministry of Telecommunication were to be approved by you.

13. In the year 2004 NDTV Ltd was in terrible financial mess having incurred huge losses and its loans were getting recalled by creditors while at the same time facing criminal prosecution for defrauding Public Exchequer, paying bribe and illegal gratification to Govt./Public servants {CBI FIR RC.2(A)/98 ACU (II) dt. 09.01.1998 U/s 120 B of IPC r/w 13 (2) r/w 13 (1) (d) of P.C. Act, 1988 & substantive offences against NDTV Ltd., Sri Pronnoy Roy and Ors.}. It was therefore desperate for funds. But for immediate infusion of funds, it was on the brink of collapse and would have wound up under the pressure of creditors. As the story goes, mysterious investors put in huge funds of £300 million [equal to Rs 2,000 cr at that time] into the London subsidiary (M/s NDTV Network Plc.) of NDTV Ltd in the year 2006.

14. In the year 2005, SK Srivastava presently Commissioner of Income Tax, was posted as Addl. DIT (Inspection) and was In-charge of the "Inspection Division" of CBDT, which implemented "preventive vigilance" in IT Dept. and worked under the technical control and supervision of the C&AG and PAC of Parliament, though under the administrative control of the CBDT.

15. In the course of his official duty of "preventive vigilance" Srivastava received credible intelligence that one Ms. Sumana Sen who was Assessing Officer of NDTV Ltd. and also of its Directors including Shri Prannoy Roy, Ms. Radhika Roy, Shri Vikramaditya Chandra, Shri KVL Narayan Rao and who had had her spouse (Shri Abhisar Sharma) employed by NDTV Ltd in return of unlawful favours granted by her to NDTV Ltd had received bribe and illegal gratification from NDTV Ltd to cause and facilitate evasion of tax and defrauding of Public Exchequer by NDTV Ltd; that she was working in tandem with NDTV Ltd and its Directors to achieve illegal agenda of money laundering and tax-evasion by NDTV Ltd; and that she had deliberately and willfully not intimated to Govt. about employment of spouse (Sri Abhisar Sharma) by her assessee (NDTV Ltd) though such disclosure was mandatory under Rule 4 of the CCS (Conduct) Rules, 1964 and Govt Instruction vide MHA OM No. F.3/12/(S)/64-Ests. (B), dated 12.10.1965—default of which leads to dismissal from service. The

intelligence indicated huge tax evasion [through false claims u/s 80 HHF of the I.T. Act] by NDTV which was believed to have bribed assessing officer Ms Sumana Sen.

16. Preliminary verification of facts in the matter prima-facie confirmed the intelligence information and also that it was Ms. Sumana Sen who got her spouse employed by her assessee NDTV Ltd./its Directors and she was aided and abetted in that by Sri Prakash Chandra CIT, Delhi V, Delhi, her superior, for extraneous motives. Further Ms Sumana Sen accepted and received "all expenses paid pleasure trip of Europe with her entire family" at the cost of NDTV Ltd (during April 12, 2005 to April 20, 2005 by British Airways Flights Nos. BA 142 & BA 143 from Delhi to London and London to Delhi that cost about Rs. 1,00,00,000/- to M/s NDTV Ltd). Further, to facilitate tax-evasion, money laundering and defrauding of public exchequer by NDTV Ltd, Ms. Sumana Sen falsely represented to Govt that she had never had official dealings with NDTV and that NDTV or its Directors was not her assessee and the expenditure on her trip to Europe with entire family was part of the salary of her spouse (Sri Abhisar Sharma) from NDTV. Further she did not take permission from Govt., mandatory under the Rules, to accept gifts of expenses like tickets, etc., from relatives abroad nor did she ask for permission U/s 11 of Foreign Contribution [Regulation] Act 1976 to accept 'hospitality foreign sources', which was required under the law. On completing her pleasure trip of Europe, she did not submit accounts of her expenses abroad though that was mandatory under the Rules.

17. SK Srivastava found that Shri Abhisar Sharma, the husband of the assessing officer of NDTV [Ms Sumana Sen] was the special correspondent of NDTV during Oct 2003 to Oct 2007, when Ms Sen was the assessing officer of NDTV. Therefore, as early as on 21.3.2005 SK Srivastava had written to the Commissioner of Income Tax and CBDT informing that the assessing officer's husband was NDTV employee and that she had suppressed it from mandatory disclosure under the rules – which calls for dismissal from service. Yet she was allowed to pass and she passed the assessment order of NDTV on 28.3.2005 and gave refund order of Rs 1.47 cr to NDTV suppressing the fact that she was the assessing officer of NDTV where her husband was employed. A week earlier, on 21.3.2005, she applied for permission to go abroad with her husband; on 8.4.2005, the CBDT permitted her to abroad on the condition that she would not accept any hospitality and on the further condition that she did not deal with any NDTV assessment in the past or presently! She left India on 12.4.2005 and came back on 20.4.2005. Despite this open and shut illegality, where she had suppressed the fact of being the assessing officer of NDTV with whom her husband was employed and still asking for permission to go abroad with him and going abroad violating the condition that she should not be assessing the NDTV then nor should have assessed earlier, no action was taken against her then or later. Instead of acting against her, you used her and her colleague, another young woman, against me to make false and malicious charges which were proved to be false – to suspend and even dismiss which did not materialise.

18. As the intelligence was confirmed by inquiry, SK Srivastava reported to Member [IT] CBDT [Shri Bhargava] who directed that an inspection of NDTV Ltd be carried out. After obtaining the approval of the CBDT, SK Srivastava ordered inspection of the cases NDTV Ltd and evasion of tax and payment of bribe to Ms. Sumana Sen its Assessing Officer and of its Directors was duly found by Inspection Division and duly accepted by the CBDT. SK Srivastava's probe established that NDTV had benefitted to the extent of Rs 300 cr and the CIT in charge of NDTV accepted his findings and agreed to cancel assessment of NDTV and make denovo assessment.

19. Even as SK Srivastava was in the process of detection of the tax fraud by NDTV and collusion by its assessing officer Ms Sumana Sen, the DGIT (Vig) & CVO, CBDT, Sri P.K. Mishra proposed to you in January 2006 through an office Note put up by Ms. Ashima Neb IRS, DDIT (Vig) (Hqrs), O/o DGIT (Vig) & CVO, CBDT through

Ms. R. Bhamra IRS, Addl. DIT (Vig), Sri Pankaj Gupta, CIT (OSD) (Vig), Sri P.K. Mishra, DGIT (Vig) & CVO, CBDT and Ms. M.H. Kherawala, Chairman, CBDT through office file F.No. DGIT (V)/COM/NZ/113/06/Pt., 1-12/N alleging, that in December, 2005, Sri S.K. Srivastava (IRS 87052), Addl. DIT (Inspection), Inspection Division, CBDT sent "Secret Note" to Chairman, CBDT, reporting, inter-alia, that:

^ You, the finance minister and public servant, received bribe of about Rs. 5,000/- crores from telecom companies and parked that money with Shri Prannoy Roy and NDTV Ltd to launder that "illegal black money" and induct into mainstream economy,

^ Shri Prannoy Roy, Shri Vikramaditya Chandra, Shri K.V.L.N. Rao and NDTV Ltd. hatched elaborate but crude plans to launder the bribe received by you, a serving Public servant through "hawala and fictitious jamakharch entries" to be routed through "Letter Box Shell Companies" to be floated by NDTV Ltd and kept parked as share capital/equity/unsecured loans;

^ Money parked with NDTV Ltd. was to be controlled by you through front companies of your son Shri Karthik Chidambaram at 7th Floor, 90 High Holborn London, U.K., Post Code WC1VXX, Power Road Corporation Studios, Power Road, Cheswick, London, U.K., Post Code W45PY and M/s Olswang Cossec Ltd, M/s Cineworld Cinemas Ltd., Mr. Olswang, Ms. Asha Marjoria and Shri Sukhrajit Singh Dhadwar, his benamidars, etc

20. In her note Ms. Ashima Neb IRS had alleged that in the garb of investigating NDTV Ltd., Chairman, CBDT who was known to be RSS sympathizer, investigated you and, as Chairman had retired on 31.12.2005, she proposed to implicate SK Srivastava, Addl. DIT (Inspection) in disciplinary cases for taking up the investigation of NDTV Ltd and under that garb, investigation against you.

21. Meanwhile, the move of SK Srivastava to cancel the assessment of NDTV and to make fresh assessment led to discovery of tax fraud of Rs 300 cr for six years. The chronology ran thus. On 7.3.2007 Shri SK Srivastava raised the Inspection Note setting out the details of tax fraud, sent it to the CCIT on 07.03.2007 who passed it on to the CIT on 13.03.2007, the CIT issued notice on 17.3.2007, set aside the assessments giving illegal benefit to NDTV on 29.3.2007 and the very next day, 30.9.2007, Shri SK Srivastava was shocked to know that he was suspended by you instead of being rewarded by you for tracking and taxing a huge tax fraud by NDTV.

22. Once he submitted "Inspection Note" on 07.03.2007 over tax-evasion of about Rs. 200 Crores and payment of bribe and illegal gratification to Ms. Sumana Sen by NDTV Ltd and the fraudulent assessments made on NDTV Ltd by the corrupt officer Ms Sumana Sen whose husband was NDTV's employee were set aside on 29.3.2007, SK Srivastava was charged on several counts and placed under suspension by you on 30.3.2007, on the proposals of Shri P.K. Mishra, DGIT (Vig) & CVO, CBDT of the same date, on allegations of sexual harassment, sexual assault, molestation and rape of Ms. Ashima Neb and Ms. Sumana Sen, who SK Srivastava had never worked with or even sat in the same office or same building in his life, who were in receipt of bribe and illegal gratification from NDTV Ltd, who were intimate with a number of high officials of the department and who were set up by NDTV Ltd to fake sexual harassment, sexual assault, molestation and rape. All these charges, as will be seen later, were proved to be false and fabricated, as there was not even complaint from either of the two women officers against SK Srivastava. SK Srivastava has repeatedly on affidavit in judicial proceedings before Courts, that he was placed under suspension by you on trumped up charges of sexual harassment, sexual assault, molestation and rape of Ms. Sumana Sen and Ms. Ashima Neb to stall inquiries and investigation in the cases of NDTV Ltd. which would have revealed your

involvement in 2 G Scam and laundering of bribe received by you in 2G Scam and illegal black money owned through NDTV Ltd. and its Directors.

23. It was after he was shockingly suspended on false charges for doing his legal duties of recovering taxes suppressed by NDTV and seeing how Ms Sumana Sen who was guilty of suppressing the vital fact of her husband being in NDTV employment and still suppressing it and assessing the NDTV and granting reliefs to them against law, being supported and celebrated by you that SK Srivastava began investigating what was the source of the power of NDTV and its influence over you and his investigation took the matter close to you as more particularly explained hereinafter

24. Originally, Investigation wing of I.T. department had asked for permission from you to tap telephones of NDTV, and it had a strong case for that. But while you permitted the taping of phones of Mrs. Neera Radia you did not permit the tapping of the phones of NDTV. It had also requested for search warrant against NDTV for not furnishing information relating to the suspected investments into its London subsidiary as detailed later. The search warrant was refused by the Director General of Investigation under instructions by you. These actions led to strong questions in the mind of SK Srivastava about the clout and power that NDTV wielded over finance ministry under you and made him suspect strong link between you and NDTV.

25. SK Srivastava then studied the history of NDTV's birth and evolution, how it was languishing for want of funds till 2004 and how huge funds rushed in thereafter. NDTV started of as a programmer of Doordarshan both on outright payment basis and revenue sharing basis. It manipulated to get high yield for paid programme and low yield for shared programme, which led to investigation against NDTV by the CBI in 1999 and that led to a case registered against Shri Prannoy and NDTV under the Prevention of Corruption of Act for Rs 4 crores fraud on the DD. This caused loss of government patronage for NDTV during 1999-2004. By 2004, the NDTV had virtually become broke, with lenders recalling loans. But as soon as government changed and you became Finance Minister, the fortunes of NDTV underwent a dramatic change.

C. The NDTV tax fraud, money laundering and other offshore offences you winked at and which your cronies refused to probe and protected NDTV so as to protect yours/your family's black money held by NDTV

26. Investigation by the Income Tax Department in which Shri SK Srivastava assisted with his own study of the NDTV disclosed that the NDTV suddenly became flush with funds, but none of it in its main balance sheet. All funds were found lodged in its subsidiaries formed outside India. Between 2004-2009 NDTV had created as many as 21 subsidiaries registered outside India. One such subsidiary was NDTV Network PLC a letter box shell company in London with registered office at 7th Floor, 90 High Holborn London, U.K., Post Code WC1VXX where 3000 such companies were found to have their registered office. The NDTV Network PLC London had no staff, no current business, and no future business plan. It had a paid up capital of Rs 50 lacs [£100,000] In the year 2006-2007 this letter box company issues a novel financial instrument known as "step up coupons" – which has an initial lower coupon rate for the first period, and then a higher coupon rate for the following periods – which would give a cumulative return of 35% for five or six year period. This gives an average yield of less than 2 % every year on a cumulative basis. Who will lend to a letter box company at such throw away interest? On this basis £300 million were collected by the letter-box shell company NDTV Network PLC London, which was kept in Bank from 2006-7 without being spent or invested. The entire amount of £ 300 million was invested as equity capital in the subsidiary of NDTV Ltd. registered in Mauritius in 2009. From there it was invested in the subsidiaries of NDTV registered in Mumbai – thus completing the money laundering process from London to India via Mauritius. So the step up coupon funds of £300 million which were idling in London

in the letter box company found their way via Mauritius subsidiary of the London letter box subsidiary of NDTV India into the subsidiaries of NDTV registered in India. The assessing officer of NDTV kept on asking the NDTV about the source of the step up coupon funds and who were the investors but the NDTV kept on dodging giving response and has not given answer as who put in Rs 2,000 crores [now worth Rs 3500 cr] in its 100% wholly owned subsidiary in London at a throw away interest. The more shocking thing was the investors latter seems to have written off the investment itself, as revealed herein.

27. A stunning development takes place in the year 2009 when the Mumbai based subsidiaries of NDTV Ltd into which the step up coupon funds of £300 million in the London subsidiary of NDTV Ltd had been received via the Mauritius subsidiary of the London subsidiary of NDTV, merged with the NDTV Ltd and all the step up coupon funds of the London letter box Subsidiary which came in through Mauritius subsidiary of NDTV became the funds of the NDTV Ltd. Shockingly neither the Mauritius subsidiary of the London letter box subsidiary of NDTV India nor the London letter box subsidiary or any of the step up coupon creditors raised any claim or objection to the merger. It was a clear case of money laundering by NDTV and this was actively supported by Ms Ashima Neb, acting as Under Secretary, Foreign Taxes Division (US, FT&TR-I, CBDT) who was posted specifically by you to ensure that money laundering by NDTV by merging the Mumbai subsidiaries of NDTV with the NDTV Ltd went off without hitch. After SK Srivastava got at all these facts, the battle between NDTV supported by you on the one hand and Shri SK Srivastava became no holds barred.

28. Some more facts about the London letter box subsidiary of NDTV and the Mauritius subsidiary of the London letter box subsidiary are relevant in the context how the Income department was taken for a ride by NDTV because of the patronage shown by you through the officers who were handpicked by you to help them. The profit before tax of NDTV Network PLC, the letter box London subsidiary of NDTV India for the year 2008-9 was Rs 270 cr and net profit was Rs 216 cr, on a capital base of Rs 50 lakh. A little later, in 2010, that the suspension of Shri SK Srivastava was quashed by the Court as malafide. The NDTV, which was operating freely from 2007 to 2010, obviously panicked. In October 2010 the NDTV issued voluntary liquidation notice for the liquidation of its wholly owned letter box subsidiary in London – an unlisted company. The question is why would anyone like to voluntary-liquidate such a golden goose which was yielding a return of 52000% where the capital doubles every five hours. Yet the NDTV decided in a huff to liquidate such a high profit yielding company. Under the UK Company law, as in India, a solvency certificate was needed to be filed by the directors to say that the company had sufficient assets to pay off its liabilities. On 25.3.2011, Shri KVL Narayan Rao director of NDTV India who was also the common director of the London letter box subsidiary filed a solvency certificate saying that the letter box company had enough assets to pay off the step up coupon liabilities of £300 millions plus interest amount amounting in Indian currency value Rs 3500 crores. It meant that, on 25.3.2011, the company had acknowledged that it had had a liability of Rs 3500 corers and asserted that it had enough assets to pay off the liabilities. As the entire step up coupon funds had been transferred to the Mumbai subsidiaries of NDTV via the Mauritius subsidiary of the London letter box subsidiaries of NDTV and finally the Mumbai subsidiaries of NDTV had merged into the main NDTV Ltd the only asset of the London letter box subsidiary of NDTV was the amount owing from the NDTV Ltd to the Mauritius subsidiary and from the Mauritius subsidiary to its London letter box holding company which is the subsidiary of NDTV Ltd. So unless NDTV Ltd remits Rs 3500 crore it would not be possible for its London letter box subsidiary to pay off its dues to the step up coupon creditors. And yet, within three days – yes three days – of the issue of the solvency certificate of Rs 3500 crores, the London letter box company got a certificate issued by the international audit firm Price Waterhouse Coopers [PWC] on 28.3.2011 that the London letter box subsidiary had no known liabilities or

other dues which meant that the entire liability of Rs 3500 cr had been paid off or discharged or alternately, waived! The Income Tax officer assessing NDTV Ltd had been asking the company to furnish the names of the £300 million step up coupon owners and who paid off the liabilities of Rs 3500 outstanding on 25.3.2011 between the said date and 28.3.2011 – but the NDTV had not cared to answer this question till today. For this one reason alone NDTV ought to be raided to get at the truth – but you would not allow it under any circumstances.

29. It is also relevant to know at this point as to how the Income tax department was manipulated to wink at the entire money laundering of Rs 3500 cr by NDTV. Ms Asima Neb, a beautiful young woman and an officer who is your favourite, was handpicked and posted as Under Secretary Foreign Taxes Division (US, FT&TR-I, CBDT) when the merger of the Mumbai subsidiaries of NDTV Ltd which had received the step up coupon funds of the London letter box subsidiary of NDTV through its Mauritius subsidiary. She was dealing with the Mauritius subsidiary of the London letter box subsidiary of NDTV. It was at that time – September/October 2009 – that Ms Ashima Neb visited Mauritius and stayed for 10 days in a 5 star hotel costing, @ Rs 1.25 lacs a night, Rs 12.50 lacs against which she merely showed an expense of Rs 60000 borne by her when the air ticket cost itself was Rs 75000. It was with the active connivance and support of Ms Ashima Neb that the NDTV could keep under the wraps the source of funds for the step up coupons and enable the NDTV Ltd to merge its Mumbai subsidiaries which had received the step up coupon funds through the Mauritius subsidiary of the London letter box subsidiary of NDTV Ltd. In order to keep the step up coupon funds received in its London letter box subsidiary out of the balance sheet of NDTV Ltd, the board of directors of NDTV Ltd did not attach the balance sheet of the London letter box subsidiary along with the balance sheet of the NDTV for the year 2005-06. The board of directors/auditors of NDTV signed the balance sheet dated 31.3.2006 on 24.4.2006 but did not attach the balance sheet of the London letter box subsidiary as required u/s 212 of the Companies Act, but much later on 21.7.2006 got exemption from the Department of Company Affairs for not attaching the balance sheet of the subsidiary. This exemption, if at all, could apply only from the subsequent balance sheet but the NDTV did not attach the London letter box subsidiary balance sheet for the period prior to the exemption. This was how the receipt of the step up coupon funds into the letter box subsidiaries of NDTV was suppressed from the Indian authorities—but Income Tax department by skillful investigation unearthed the step up coupon fraud, but because you have been offering rock solid protection to officers who have been conspiring with you and NDTV to enable NDTV to defraud the revenue and punishing honest officers like SK Srivastava the investigation by the Income Tax Department could not reach fruition.

30. Here are some crucial facts in regard to NDTV Ltd, its letter box subsidiaries in London, the step up coupon funds fraud, the fraudulent settlement of the step up coupons, and the merger of the funds of the step up coupon funds into the NDTV Ltd which speak explicitly about the fraud and your involvement in it.

31. After 2004, NDTV Ltd floated 21 companies in U.K, Holland, UAE, USA, Mauritius, Singapore and in one such company, NDTV Network Plc U.K, your illegal black money laundered in tax-heavens like Mauritius through fictitious jamakharch entries about Rs. 5,500/- crores was parked and that was, according to records secreted and destroyed by you, was part of bribe received by you in 2 G Scam

32. NDTV Network, Plc, U.K. was voluntarily notified to be liquidated by NDTV Ltd. in October, 2010 and was voluntarily liquidated in March, 2011, to eliminate the live records being the evidence of money laundering.

33. NDTV Ltd has not disclosed the names, identities, creditworthiness and sources of funds of persons who contributed names to launder illegal money in the

garb of "step up coupons" due in 2012 in spite of summons U/s 131 of I.T. Act, 1961 issued in December, 2002 and because of you no search is being conducted by I.T. Deptt. to collect evidence nor the CBI and the SFIO seized of the matter are able to conduct any investigation in the matter

34. Fraud of NDTV Ltd is borne out from its failure to disclose names, identities and sources of funds of persons who bought "step up coupons" as it would reveal you links with the 2 G Scam

35. NDTV Ltd. is not disclosing from where it discharged liabilities of about Rs. 3,500/- Crores in NDTV Ltd. Network Plc., U.K. to issue "solvency certificate" to the U.K. authorities on 25.03.2011 to voluntarily liquidate NDTV Network Plc., U.K. being the mandatory condition,

36. NDTV Ltd. is not disclosing as to how people in U.K. were convinced to lend money in excess of about Rs. 2,000/- Crores to M/s NDTV Network Plc., U.K. when its total "Paid Up Capital" was Rs. 50,47,890/- and no one in India was willing to lend money to NDTV and lenders/creditors were recalling loans from NDTV over defaults,

37. To cover up its tracks NDTV Ltd. violated provisions of Sections 209/212 of Indian Companies Act, 1956 and did not disclose the Balance Sheet, Profit and Loss Accounts and other records of its subsidiaries, including the London letter box subsidiary, in its Balance Sheet,

38. NDTV Ltd. has embezzled Rs. 1,46,82,836/- of Govt. money through Ms. Sumana Sen (IRS 99005), ACIT/DCIT Circle 13 (1), Delhi and Assessing Officer of NDTV Ltd. and all its Directors

39. NDTV Ltd. paid bribe and illegal gratification to Ms. Sumana Sen, ACIT/DCIT Circle 13 (1), Delhi, Ms. Ashima Neb, US, FT&TR-I, CBDT and other corrupt IRS officers to launder illegal black money being bribe received by you in the 2 G Scam,

40. NDTV Ltd. has funded Ms. Sumana Sen Ms. Ashima Neb and corrupt IRS officers to harass, harm and injure SK Srivastava

41. Fraud of NDTV Ltd. is also borne out from the fact that on 28.03.2011 M/s NDTV Ltd. stated to U.K. authorities that there was no known creditors for M/s NDTV Network Plc., U.K. which meant that buyers of step up coupons due in 2012 and other unsecured creditors for about Rs. 3,500/- crores stood discharged when there was no income except bank interest and there was no funds to discharge liabilities. Name-lenders of step up coupons probably waived claims being mere fictitious entry-providers to NDTV as no one in his senses will waive such a huge amount and why if they were investors would they agree among them to do that at the same time.

42. In spite of cogent material available on record to prove offences of NDTV Ltd. and its accomplices under the Prevention of Corruption Act, the Indian Penal Code 1860, the Prevention of Money Laundering Act, the Income Tax Act, the Companies Act and under the law of U.K. and other countries, you being in control of Finance Ministry have not permitted any inquiry or investigation in the affairs of NDTV Ltd. as that would reveal your own links with NDTV Ltd. and specific instances of bribe received by you in 2 G Scam and instead stalled all inquiries and hounded and persecuted the honest officer SK Srivastava who tracked the fraud of NDTV Ltd.

43. Given opportunity, SK Srivastava can corroborate his submissions about laundering of the illegal black money by NDTV Ltd for you.

44. SK Srivastava was implicated in false cases by you and corrupt IRS officers to stall inquiries and investigations in the case of NDTV as that would expose ownership of money laundered by NDTV whose real owners appear to be you and your son

45. Apart from Srivastava, two more IRS officers namely Sri Aashish Abrol, JDIT (Inv.), Delhi and Sri Rajneesh Yadav, DDIT (Inv.), Delhi in separate and unrelated proceedings attempted to investigate NDTV Ltd. but they too were prevented by you or at your behest by corrupt IRS officers like Sri S.S.N. Murthy from proceeding with the investigation of NDTV Ltd.

46. Srivastava has repeatedly stated that there is direct nexus between NDTV Ltd and 2 G Scam and the same is independently verifiable, borne out from transactions of NDTV Ltd. with M/s Astro All Asia Plc an accused company in 2 G Scam which has paid US \$ 40 million to NDTV Ltd as fictitious share transactions being bribe suspected to be received by you.

47. Capt Jai Narayan Nishad, Hon'ble MP had complained to Prime Minister bringing everything on record and seeking impartial investigation against you but no action was taken by Prime Minister.

48. SK Srivastava therefore sought sanction from the PM to prosecute you under the IPC, 1860 and the Prevention of Corruption Act but you maneuvered and got him declared mentally unsound by setting up Ms. Ashima Neb and Ms. Sumana Sen and made the PM close the case of sanction on that basis. This is explained in detail later.

49. The SFIO, though convinced about theft of public money by you, is not being allowed by Govt. investigate the case while the CBI, which too is seized of matter, is not allowed to proceed.

50. You, after advised by JS (Admn), CBDT that the relevant file, i.e., F.No. DGIT (V)/COM/NZ/113/06 may have to be produced in Court which would reveal details of his involvement in 2 G Scam, tampered with the file and removed first 12 pages being Office Note of Ms. Ashima Neb detailing allegations of receipt of bribe from Telecom companies by him and replaced with the pages removed from the file F.No. DGIT(V)/COM/NZ/ 36/06 and one hand written page and has replaced the pages of F.No. DGIT(V)/COM/NZ/36/06 with pages from F.No. DGIT(V)/NZ/Misc. Corres./ 116/06 which in turn was made up through misc. correspondences from the office of Ms. Ashima Neb to cover up the theft of Govt. records.

51. You, by grossly abusing his office and official powers, are not letting any inquiry or investigation in the affairs of NDTV Ltd. and is not letting the law run its course and have gone to the extent of committing the petty theft and are harassing Srivastava by setting up inquiries against him on fake and false charges of sexual harassment by Ms. Sumana Sen and Ms. Ashima Neb but ignoring the corruption and immoral activities of his favorite IRS officers like Sri S.S. Rana, Sri K.V. Choudhary, Ms. Anita Kapoor, Ms. Pragna Sahay Saxena, sister-in-law of Hon'ble Justice V.M. Sahay of Gujarat High Court, etc. in spite of evidence against them available.

52. Your role in favouring NDTV to protect yourself will stand exposed by following simple questions, which you are bound to answer in any impartial inquiry on you:

1. Where are the 12 pages of the File F.No. DGIT(V)/COM/NZ/113/06 which was removed by you from the said file?

2. Why you have not allowed IT Dept. to carry out searches U/s 132 (1) of the I.T. Act, 1961 in the case of NDTV Ltd. which is mandatory once summons U/s 131 of I.T.

Act, 1961 issued on 27.12.2010 to disclose particulars of money (about Rs. 2,000/- Crores) received in the U.K. was not complied with?

3. Why did you press and support charges of sexual harassment by Ms. Sumana Sen and Ms. Ashima Neb against Srivastava when there was no evidence under Vishakha guidelines and no allegations were made by either of them and all allegations were proved false?

4. Why did you act illegally, contrary to law declared by Hon'ble Supreme Court and Hon'ble Delhi High Court to reject the report of Vishakha Committee which held allegations of sexual harassment by Ms. Sumana Sen and Ms. Ashima Neb to be wrong, and why order de-novo inquiry not permissible in law and by changing Members of Inquiry Committee?

5. Why did you not take action against corrupt IRS officers Ms. Sumana Sen and Ms. Ashima Neb in spite of evidence of available?

6. Why have you been indulgent to Ms. Pragna Sahay Saxena, IRS and the sister-in-law of Hon'ble Justice V.M. Sahay of Gujarat High Court contrary to Rules?

7. Why have you been providing the records from your office to Ms. Ashima Neb IRS to target SK Srivastava?

8. Why did you not ask officers to compel NDTV Ltd to release names, addresses and creditworthiness of buyers of its "Step Up Coupons" in U.K. subsidiary M/s NDTV Network Plc. U.K., 7th Floor, 90 High Holborn London, U.K., Post Code WC1VXX, which was already summoned from it by the Income Tax Deptt. on 27.12.2010 and which it has not provided/complied so far?

9. Why did you not ask the officers to compel NDTV Ltd to disclose the source of about Rs. 3,500/- Crores which was needed by it on 25.03.2011 to voluntarily liquidate its U.K. subsidiary M/s NDTV Network Plc., 7th Floor, 90 High Holborn London, U.K., P.C. WC1VXX and which it claimed to have/possess on that day,

10. Why did you not ask your officers to compel NDTV Ltd to disclose the source of about Rs. 3,500/- Crores spent by it on 28.03.2011 to voluntarily liquidate its U.K. subsidiary M/s NDTV Network Plc., 7th Floor, 90 High Holborn London, U.K., P.C. WC1VXX and to submit the "no known creditors" certificate to U.K. authorities as on 28.03.2011 through M/s Price Waterhouse Coopers,

11. Why did you not ask your officers to compel NDTV Ltd. to disclose the details of money raised by it in U.K. and brought to its accounts and also the details of money paid by it to its Creditors in March, 2011 to voluntarily liquidate its subsidiary M/s NDTV Network Plc., 7th Floor, 90 High Holborn London, U.K., P.C. WC1VXX and disclose why has it defied the summons issued to it on 27.12.2010 U/s 131 of the Income Tax Act, 1961 by the I.T. Deptt.,

12. Why did you not ask your officers to compel NDTV Ltd to disclose its relationship with Ms. Sumana Sen, ACIT/DCIT, Circle 13 (1), Delhi, Assessing Officer of NDTV Ltd. and its Directors to whom it provided the "all expenses paid free pleasure trip of Europe with her entire family".

53. The case is pure case of laundering of illegal black money belonging to NDTV Ltd. and evasion of tax by NDTV by paying bribe and illegal gratification to corrupt IRS Officers, embezzlement of Govt. money by NDTV Ltd which has been patronized by you because of your involvement in the money laundering, in spite of allegations that money laundered by NDTV Ltd. belonged to you by harassing and harming the

honest and upright officer who have attempted to inquire and investigate the affairs of NDTV Ltd by implicating him in false and mischievous disciplinary proceedings like alleged sexual harassment of Ms. Sumana Sen and Ms. Ashima Neb.

54. Your role in present case are scandalous and amounts to criminal breach of trust by public servant who has stooped to level of tampering government records.

D. Your involvement with NDTV and in bribe of Rs 5000 cr you received through them not challenged, but implicitly admitted by NDTV before Delhi High Court and in assessment proceedings of NDTV, AY 2009-10

55. The bribe of Rs 5000 cr and the money laundering by NDTV for you has been the subject matter of Writ Petition CWP No.-7312 of 2013 [New Delhi Television Ltd. Vs. Dispute Resolution Panel] in the Delhi High Court where the NDTV Ltd withdrew the writ it had filed being unable to rebut the evidence relating to the above pay off and money laundering. The facts of the case, in brief, are as under:

56. The assessing officer of NDTV Ltd proposed to add Rs. 642 cr/- as undisclosed and concealed income u/s 69A of the Income Tax Act for the assessment year 2009-10 and as international taxation issues were involved, the draft assessment was forwarded by the assessing officer to NDTV Ltd which opted to object against the draft before the Dispute Resolution Panel (DRP) at Delhi, whereupon the DRP issued Notice to the assessing officer to defend the draft assessment order.

57. SK Srivastava moved an Intervention application through his counsel Sri S.K. Gupta, Advocate for impleading himself as "proper & necessary party" and consideration of his evidence and, along with the application, submitted about 1,200 pages of official records and documents as evidence of wrongdoing by NDTV Ltd. The application and annexes were forwarded by DRP to the assessing officer for necessary enquiry and report back to the DRP. It also informed SK Srivastava's counsel Shri S.K. Gupta, Advocate about the DRP inquiry on his material which has an affidavit detailing your nexus with NDTV Ltd. and other illegal activities specifically naming you as beneficiary of the money laundering and tax evasion by NDTV Ltd. and you having received bribe of Rs. 5,000/- Crores in 2 G Scam.

58. NDTV Ltd. which opposed intervention of SK Srivastava in DRP adjudication on 31.10.2013, moved a Writ Petition before Delhi High Court being CWP No.-7312 of 2013 [New Delhi Television Ltd. Vs. Dispute Resolution Panel] objecting to the decision of the DRP to cause enquiries in to the evidence brought on record by SK Srivastava which included materials on your nexus with NDTV Ltd. When the writ came up for hearing, the High Court asked NDTV Ltd to justify its objection to the evidence tendered by SK Srivastava being considered in the assessment, NDTV Ltd, was unable to justify its objection to the inquiries into the evidence tendered and, fearing a judicial consideration of the material and an adverse order, it chose to withdraw Writ petition, which was dismissed by Court as "as Withdrawn".

59. Meanwhile, the assessing officer of NDTV Ltd had on 18.11.2013 issued summons to SK Srivastava to appear before him and lead evidence in support of his allegations which he duly did on 20.11.2013 and recorded his statement on oath running in 12 pages and gave the methodology adopted by NDTV Ltd. and others to launder money and evade tax, etc. and accepted the legal requirement to get cross-examination by NDTV Ltd

60. Subsequently, assessing officer asked NDTV to cross-examine the witness and also provide comments on the material provided by him. But in spite of the ample opportunity afforded by assessing officer to cross-examine the witness and offer rebuttal of the material brought on record by SK Srivastava disclosing the money

laundering and tax-evasion by NDTV, the assessee company expectedly chose not to cross-examine the witness S.K. Srivastava and declined to offer comments over his imputations and material provided by him to the assessing officer through the DRP.

61. The conclusions are unmistakable. One, NDTV Ltd is unable to deny its link and nexus with you as, if it does, it would open itself up to prosecution for perjury and also U/s 193 IPC for leading false evidence in judicial proceedings. Two, obviously, it cannot admit the truth that you are the real owner of the money laundered by NDTV. Three, so the better course was to run away from confronting the testimony of SK Srivastava. And yet, this, in law, virtually amounts to not contesting SK Srivastava's testimony that you are the real owner of the step up coupon funds of £300 millions laundered by NDTV into India through its subsidiaries.

E. You protected and supported corrupt assessing officer of NDTV from being assessed on illegitimate benefits received by her from NDTV

62. On or about 2009 SK Srivastava, who has been pursuing the corrupt officers who, supported by you, were conspiring with NDTV by corrupt and dishonest means and targeting honest officers like him, wrote to the Assessing Officer of Ms Sumana Sen that she should be assessed on the illegal gratification received by her through her husband from NDTV in excess of Rs 3 crore. On that basis a reassessment notices were issued for the assessment years 2005-6 to 2008-9 by the assessing officer of Ms Sumana Sen who filed a writ petition in the High Court of Delhi to quash the notices. The High Court dismissed the writ petition and on 19.12.2012 the assessments of Ms Sumana Sen were reopened by the assessing officers. Ms Sumana Sen had contended in her writ petition that the reassessment move was at the behest of Shri SK Srivastava who was arrayed as Respondent 4 in the petition, bore ill-will and enmity to her and it was on his complaint that the reassessment move had been initiated and therefore it was mala fide. This is how the High Court dismissed the above allegation and approved the reassessment proceedings initiated against Ms Sumana Sen at the instance of SK Srivastava.

"Applying the above [judicial] test to the reasons recorded by the Assessing Officer in the present case, it is difficult to say that the Assessing Officer, erroneously assumed jurisdiction to reopen the petitioner's assessment. The source of the complaint or the tax evasion petition is not relevant; it is substance of the contents of the tax evasion petition which has to be considered for the purpose of ascertaining whether therefrom a prima facie case belief could have been formed by the Assessing Officer that income chargeable has escaped assessment. The ground on which the assessment has been reopened, as seen from the reasons recorded, is that the petitioner did not disclose the expenditure incurred by her in her foreign travels during the relevant previous year. The reasons recorded refer to the fact that the copy of the employment contract of the petitioner's husband who was employed in NDTV Ltd, or any other document was not available on record to establish that the claim of the petitioner that the salary package of Abhisar Sharma, her husband, included foreign travel for him and his family. The reasons also refer to the fact that no documentary evidence was available to show the inclusion of the expenditure involved in the foreign travels in the taxable income of the petitioner's husband, who was also assessed by the AICT, Circle 48(1), New Delhi....These facts have been relied upon by the Assessing Officer to form a prima facie or tentative belief that there has been escapement of income as a result of the failure of the petitioner to furnish fully and truly all primary and material facts relating to her assessment. There cannot be any dispute that it is the duty of the assessee to explain the expenditure incurred on her foreign travels."

63. Simultaneously, the assessment proceedings of NDTV for the assessment year 2009-10 were also on. SK Srivastava was summoned to give evidence in the re-

assessments of Ms Sumana Sen. This would have direct bearing on NDTV and Ms Sumana Sen as the illegal gratification, if it were assessed in her assessments, would immediately lead to CVC/CBI action under Prevention of Corruption Act, which would bring the whole fraud into the open. But how such a cast iron case of reopening of assessment for tax evasion approved by high court which would also have become a case of corruption investigation into the said officer and also into your favorite NDTV was torpedoed by you by using the said Ms Sumana Sen and Ms Ashima Neb to relaunch their old and disproved allegations of sexual harassment and how the NDTV also escaped the consequences of their fraud at law will be explained later.

64. With Shri SK Srivastava unrelentingly fighting your acts of corruption and favouritism and favourites like Ms Sumana Sen and Ms Ashima Neb, you had been targeting to eliminate him from the time he began investigating NDTV India Limited in the year 2005 and exposed the assessing officer Ms Sumana Sen's close association with NDTV whose assessment she was doing concealing the fact that her husband was an employee with NDTV and giving false undertaking to the CBDT that she was not involved either presently or in the past in assessing NDTV at all. It is shocking how did you and the CBDT officials turned a blind eye to this fraudulent declaration and supported and used her to target and torment Shri SK Srivastava as more particularly explained hereinafter. You had been trying eliminate Shri SK Srivastava personally and through the likes of Shri Sumana Sen and Ms Ashima Neb in collusion with corrupt officers like Shri PK Misra who, as admitted by Ms Sumana Sen, stayed in the same room with her in Bangalore in November 2005 saying that "since PK Misra has claimed room rent for four nights I am not entitled to room rent"—which indicated the trans-official intimacies at work against Shri SK Srivastava.

F. You have harassed, persecuted, tortured SK Srivastava in diverse ways by abuse of your power and authority and thereby prevented him from performing his statutory duties of tracking tax frauds and recovering concealed taxes

65. You have been attempting to eliminate Shri SK Srivastava from the Income Tax Department from the moment you found him doing his legal duties to bring to book the tax loot by NDTV. This was not only to wreak vengeance first for probing the NDTV and to show to the other honest officials that that was what would happen if any one probed the NDTV but also for taking you on frontally and exposing your acts of illegality, bribery and favouritism to the NDTV and also to women officials like Ms Sumana Sen and Ms Ashima Neb who were posted in the Chief Vigilance Office not because they were experienced but because, as it was widely known among the concerned, they were young and, particularly Ms Ashima Neb, was extremely good looking. Ms Sumana Sen was 1972 born and 1999 batch officer and Ashima Neb was 1975 born and was 1999 batch officer. It is only after 17 years of experience that Shri SK Srivastava who had had consistently outstanding record in work and in integrity was posted to the Directorate of Inspection. But they were posted so as to be near the ministry. It was an open secret that trans-official intimacies played a big part in these elevation of and support for these two women who were used by you to target and finish Shri SK Srivastava all because he was working to bring to book the NDTV for huge tax evasion running several thousands of crores.

66. SK Srivastava had in his investigation found that you were protecting the undisclosed investment in NDTV's wholly owned letter-box subsidiary in London. The NDTV totally concealed the investment first by failing to attach the subsidiary's balance sheet to the NDTV balance sheet of 2005-6 and later refused to disclose to its assessing officer the names and sources of the step up coupon bonds of £300 millions. Subsequently the said amount was funneled into NDTV through its wholly owned subsidiaries in Mauritius and Mumbai and the Mumbai subsidiaries were merged into the NDTV to make the transaction acceptable through court orders

under the nose of the Foreign Taxes Division to enable which Ms Ashima Neb was posted as Under Secretary in the FTD. The FTD could have and in fact ought to have objected to the merger of the Mumbai subsidiary of NDTV with NDTV unless the identity of the step up coupon investors were disclosed which it did not. This leads to the most vital question why you, who should have been the one keen to get at the identity of those who had invested £300 million in step up coupon bonds, were keen help in suppressing their identity becoming known. The manner in which you have gone out of the way to prevent the identity of secret investors into the NDTV letter box subsidiary in London from being known and disable the Income Tax Department of which you are the guardian and trustee under the constitution from pursuing this fraud and the manner in which you have targeted honest officials like SK Srivastava and promoting dishonest officers like Ms Sumana Sen, Ms Ashima Neb and PK Misra who were conspiring and colluding with and aiding and abetting fraud of NDTV only leads to inevitable conclusion that you or your family or some near and dear to you have direct or indirect interest in the step up coupon bonds of £300 millions. It is because SK Srivastava has been pursuing the NDTV to cough out taxes legitimately due to the government and the officials of the Income Department who have been conspiring with and abetting in the fraud of NDTV that you targeted to finish him from the Income Tax Department itself as more particularly explained hereinafter

67. You have been ceaselessly harassing and persecuting SK Srivastava and trying eliminate him from the Income Tax Department by diverse means and you have been thwarting him from performing his duties to investigate and fix the NDTV group and those who were bribed by the NDTV group so as to favour that group. A brief summary of the actions taken by you to fix SK Srivastava who was working to investigate the tax frauds of NDTV and the perfidy of the fellow tax officials who were favouring the NDTV with your solid support.

Mischievous inclusion in the "Agreed List"

68. You, in order to intimidate and harass SK Srivastava got his name included in the "Agreed List" without here being any evidence and without any cause or justification. "Agreed List" means that the officer included in it would be under the surveillance of the CVC and CBI and it is a stigma to be in the "Agreed List" as that also would affect the concerned officer's growth in the organisation. Shri H.L. Dihana, Addl. DIT (Vig), Coord. from the O/o Shri P.K. Mishra, DGIT (Vig) & CVO, CBDD directed Ms. Kiran O. Vasudev, DIT (Vig), North Zone, Delhi to include the name of SK Srivastava in the proposal for preparing "Agreed List" even though that was not proposed by concerned Chief Commissioners and there was no shred of evidence of any suspect activity, as is borne out from the records. Ms. Kiran O. Vasudev, DIT (Vig), North Zone, Delhi in compliance of the directions issued from the O/o Sri P.K. Mishra, DGIT (Vig) & CVO, CBDD and not because of evidence or material included the name of SK Srivastava, IRS in the proposals for preparing "Agreed List" and to cover up such fraud and fraudulent acts, Sri H.L. Dihana, Addl. DIT (Vig) Coord. from the O/o Sri P.K. Mishra, DGIT (Vig) & CVO, CBDD made a misleading and mischievous Note that because of proposal of Ms. Kiran O. Vasudev, DIT (Vig), North Zone, Delhi he was including name of S.K. Srivastava in "Agreed List" concealing material fact that there was absolutely no evidence and justification for the same and it was Sri H.L. Dihana, Addl. DIT (Vig) Coord. from the O/o Sri P.K. Mishra, DGIT (Vig) & CVO, CBDD who had mischievously directed Ms. Kiran O. Vasudev, DIT (Vig), North Zone, Delhi to propose inclusion of the name of S.K. Srivastava, IRS in the "Agreed List".

69. This was fraudulently done to put SK Srivastava under the malafide CBI surveillance and to create an alibi to take mischievous and hostile action like "Vigilance Inspection" against him and to intimidate and harass him because he has undertaken Inspections of corrupt IRS officers in illicit relationships with Shri P.K.

Mishra, DGIT (Vig) & CVO, CBDT as well as you from the Inspection Division of the CBDT that worked under the control of the C&AG & PAC.

70. The CBI after standard surveillance and verification found no evidence of wrong doing by SK Srivastava, IRS and dropped him from "Agreed List" altogether. This was how one attempt of you to harass SK Srivastava failed

Mischievous inclusion in the "List of Officers of Doubtful Integrity"

71. Having failed to find anything suspect or material in CBI surveillance while keeping S.K. Srivastava, IRS in "Agreed List", with malafide intent to harass S.K. Srivastava, you got him included through Shri P.K. Mishra, DGIT (Vig) & CVO, CBDT in "List of Officers of Doubtful Integrity" again without any evidence against him and inspite of the fact that the CBI has already reported that there was no evidence.

72. The CBI after standard surveillance and verification dropped the name of S.K. Srivastava, IRS from the "List of Officers of Doubtful Integrity". This is how another effort of you to persecute SK Srivastava failed.

Mischievous and illegal Charge Sheet issued on 04.04.2006

73. You became hysterical and paranoid in 2006 when you learnt that SK Srivastava has taken up the case of NDTV Ltd. and its Assessing Officer Ms. Sumana Sen (IRS 99005), ACIT/DCIT, Circle 13 (1), Delhi who was incidentally the spouse of an employee of M/s NDTV Ltd. (Sri Abhisar Sharma), as NDTV Ltd. has just begun crude and uncouth exercise spread over about 6 years to launder the bribe and illegal gratification suspected received by you in 2 G Scam and therefore wanted the Inspection of its case to be stalled at any cost as that would have revealed you link with NDTV Ltd. and its money laundering.

74. To avert that, on 04.04.2006, through forgery of official records and by fabricating the fake, false, forged, incorrect and counterfeit records and documents, you first issued to S.K. Srivastava charge sheet fraudulently imputing that he did not properly maintain the "REFUND APPROVAL REGISTER" when there is no such Register in the Income Tax Deptt at all or even in the Govt. of India and Register relied upon was forged by you for the purpose and your cronies like Shri P.K. Mishra.

75. The specific instances of forged records and documents are as under-

1. Forged and counterfeit Refund Approval Register,
2. Forged and counterfeit Orders of Hon'ble Delhi High Court),
3. Forged, false, incorrect, fabricated and manufactured complaints,
4. Forged, false, incorrect, counterfeit, fabricated and manufactured Inquiry Reports of Complaint Committee of Sexual Harassment.

76. The Charge-sheet issued on 04.04.2006 was quashed and set aside by the Central Administrative Tribunal, Principle Bench, Delhi on 18.12.2008 in O.A. No.-1434 of 2008 titled as "S.K. Srivastava Vs. UOI & Ors." for being "patently illegal".

77. The Orders dt. 18.12.2008 of the CAT, P.B., Delhi was confirmed and upheld by the Hon'ble Delhi High Court vide its judgment dt. 18.11.2009 in CWP No.-13223 of 2009 titled as "UOI & Ors. Vs. S.K. Srivastava".

78. The Orders dt. 18.12.2008 of the CAT, P.B., Delhi judgment dt. 18.11. 2009 of Hon'ble Delhi High Court has been upheld by Hon'ble Supreme Court vide judgment dt. 05.09.2013 in Civil Appeal No.7764 of 2013 in the SLP (C) No.28222 of 2011 titled as "UOI & Ors. Vs. S.K. Srivastava".

79. This was how yet another attempt of yours to harass and persecute SK Srivastava, an honest and upright officer for doing his duty to get the tax and money laundering frauds of NDTV perhaps too close to your own skin ended up in smokes.

80. Your mala fides against honest and upright IRS officers is well made out as in course of proceedings before Hon'ble Supreme Court, Union of the India had disclosed and admitted that during your reign of terror and anarchy and his corrupt cronies like Shri P.K. Mishra, Govt. has issued 500 illegal Charge Sheets to IRS Officers which all had since become the "non-est".

Mischievous and illegal transfer to Mangalore through forgery of official records

81. In May, 2006, you transferred SK Srivastava to Mangalore through forgery of official records that "Home State" of SK Srivastava was Karnataka suppressing the fact that his "Home State" was Bihar as duly disclosed by him and this was only to ensure that SK Srivastava was kept away from NDTV assessments and from Delhi. The illegal and mischievous transfer of SK Srivastava to Mangalore was set aside and quashed by the CAT, P.B., Delhi vide judgment dt. 13.10.2006 in O.A. No.-1307 of 2006 titled as "S.K. Srivastava Vs. UOI & Ors." Hon'ble Delhi High Court dismissed the petition for Stay of UOI against the Orders of the CAT, P.B. Delhi moved in CWP No.-1606 of 2007 titled as UOI & Ors. Vs. S.K. Srivastava" which is since pending.

Illegal suspension of Shri SK Srivastava by you to prevent inquiry/ investigation in money laundering and tax evasion by NDTV Ltd.

82. In 2006, S.K. Srivastava had specifically taken up Inspection of the cases of M/s NDTV Ltd. and its Assessing Officer Ms. Sumana Sen (IRS 99005), ACIT/DCIT, Circle 13 (1), Delhi and spouse of an employee of M/s NDTV Ltd. (Sri Abhisar Sharma), who had received bribe and illegal gratification from M/s NDTV Ltd. and when you could not manage to stall the same by issuing and illegal charge-sheet and then illegally transferring S.K. Srivastava, to Mangalore, he and his cronies like Sri P.K. Mishra, DGIT (Vig) & CVO, CBDT in concert and the criminal conspiracy with NDTV Ltd. through the agency of Ms. R. Bhama IRS and by paying bribe and illegal gratification set up Ms. Sumana Sen @ Smt. Shumana Sen @ Ms. Suman Sen, W/o Sri Abhisar Sharma and Ms. Ashima Neb @ Smt. Ashima Neb @ Ms. Ashimina Nele @ Ms. Ashima Mishra @ Ms. Ashima Khanna @ Ms. Ashima Agrawal @ Ms. Ashima Jain IRS, W/o Sri P.K. Mishra, W/o Sri Timmy Khanna, W/o Sri Mayank Jain, to fake the sexual harassment, sexual assault, molestation and repeated rapes both at their residences in NOIDA, U.P. and offices in Delhi by SK Srivastava.

83. On 2.06.2006, in an illegal Trade Union activity, those women were taken to the Central Vigilance Commission (the CVC) and paraded before Sri P. Shankar, CVC and Ms. Ranjana Kumar, VC alleging the sexual harassment, sexual assault, molestation and repeated rapes both at their residences in NOIDA and offices in Delhi by S.K. Srivastava by your cronies like Sri P.K. Mishra, DGIT (Vig) & CVO, CBDT and based upon that the CVC directed to lodge FIR but as Delhi Police at that time was not amenable to your fraudulent and mischievous tricks, no FIR was lodged but instead the same canard was repeated before the CBDT on 6.06.2006 before Ms. M.H. Kherawala, Chairman, CBDT but the Member (P), CBDT, who was present, was asked to lodge the FIR over imputations of rape etc. of those two women.

84. Instead of filing FIR over alleged rape, you clandestinely got a Note prepared by your cronies like Sri P.K. Mishra, DGIT (Vig) & CVO, CBDT behind the back of the Member (P), CBDT who as per the GOI (Transaction of Business) Rules, 1961 was the Competent Authority to dismiss S.K. Srivastava, IRS under Article 311 (2) of the Constitution r.w. Rule 19 (2) of the CCS (CCA) Rules, 1965 and approved the said

Note on 24.08.2006 but realizing that he would be personally liable for that, on 25.08.2006, changed his Order and directed for discussion on the case. Again in November, 2006, you again attempted to dismiss SK Srivastava under Article 311 (2) of the Constitution r.w. Rule 19 (2) of the CCS (CCA) Rules, 1965 but could not muster courage. Once again in December, 2006, another Note was clandestinely got prepared by you through you cronies like PK Mishra, DGIT (Vig) & CVO, CBDT to dismiss SK Srivastava under the Article 311 (2) of the Constitution r.w. Rule 19 (2) of the CCS (CCA) Rules, 1965 and since in the meantime, SK Srivastava on 07.03.2007 sent first Inspection Note about tax-evasion of about Rs. 200 crores by NDTV Ltd. which was accepted by the CCIT, Delhi V and based upon which the CIT, Delhi V set aside assessment of NDTV Ltd. U/s 263 of I.T. Act, 1961 on 29.03.2007, panicked and hysterical, you placed SK Srivastava under suspension on 30.03.2007 on the allegations of sexual harassment of those two women of dubious repute and equally dubious character, as mentioned earlier also.

85. The scandalous nature of the entire drama is well made out from the admitted fact that till July, 2009 there was no complaint by anyone including by Ms. Sumana Sen and Ms. Ashima Neb while you had placed S.K. Srivastava under suspension on the allegations of sexual harassment by them, on March, 2007 and did not ask them to file at least written complaints and take the responsibility for their allegations.

86. The suspension dt. 30.03.2007 was extended on 28.06.2007 which was set aside by the CAT, P.B. Delhi vide judgment dt. 27.09.2007 in O.A. No.-739/2007 but misinterpreting the same, you, in the garb of implementing the CAT Orders extended suspension again fraudulently holding that liberty was granted by CAT to extend that.

87. Hon'ble Delhi High Court in CWP No. 482 of 2008 vide judgment dt. 26.03.2009 held that there was no liberty granted by the CAT to extend the suspension and the extension of suspension was wrong. However, it allowed the Govt. to consider the matter afresh in view of the allegations of sexual harassment etc and taking advantage of the same, you, through his cronies, got suspension ordered once again.

88. SK Srivastava challenged the illegal suspension once again and vide judgment dt. 31.05.2010 in O.A. No.-3661 of 2009 the CAT, P.B., Delhi set aside and quashed the suspension by passing severe strictures against you for acting in a malafide and routine manner. The Court said-

Quote

"We also find that once the authorities were confronted against other officers on applicant's complaint, which were probed into and on consequent action with a view to cow down the applicant, a haste made in suspending the applicant on a contemplated disciplinary proceeding on 30.3.2007, which was followed by an inquiry ordered only in 2009. This haste is certainly pointing towards the illegality by the respondents' action, which have been ruled accordingly by the Apex Court in Jasbir Singh Chhabra & others v. State of Punjab & others, (2010) 4 SCC 192.

36. However, on 30.3.2007 when the applicant was placed under suspension and thereafter when it was reviewed from time to time and the inquiry had not progressed, it was incumbent upon the respondents to have weighed the facts and circumstances as per the guidelines issued by the respondents. Even at the time of review also, when none of the conditions exists in the guidelines, warranting further continuance, discretion exercised was also not judicious and with a bias approach towards the applicant, which resulted in continued suspension of the applicant for nearly three years. It is also pertinent to note that as per respondents themselves while deciding to initiate proceedings against the applicant, the misconduct has been weighed as of administrative nature without any vigilance angle, which also reduced

the gravity for the purpose of exercising discretion to place the applicant under suspension, which has not been considered at all.

37. In DOPT OM of 7.1.2004, it is ruled that if the officer has been placed under suspension for one year without charges being filed or no charge memo is being issued, he shall report for duty without prejudicial to the facts. This has also not been considered.

38. Resultantly, we are of the considered view that the suspension resorted and continued for nearly three years without substantial progress in the inquiry, the suspension is liable to be set aside, as ruled by the Apex Court in State of H.P. v. B.C. Thakur, 1994 SCC (L&S) 835. Also held by the Apex Court in Union of India & others v. Raj Kishore Parija, 1996 SCC (L&S) 196 that delay in completion of the inquiry results in revocation of suspension and reinstatement of the employee.

39. In the light of above, we are of the considered view that the suspension of the applicant resorted to in this case was not in accordance with the guidelines and the reasoning assigned by the respondents when weighed in legal perspective is not found apt. The allegations of malafides have almost been, prima facie, established by the applicant. We do not find the power of suspension exercised by the respondents in this case free from bias and unreasonableness. As such, the applicant, who has an excellent service records and is an efficient officer, should have been reinstated back in service, maybe posted to a non-sensitive post.

40. Resultantly, we allow this OA. Impugned orders dated 8.11.2007 and 22.10.2009 are set aside. Respondents are directed to reinstate the applicant in service w.e.f. 8.11.2007 with all consequences, as admissible in law. This shall be done within a period of two months from the date of receipt of a copy of this order. No costs."

Unquote

Thus yet another illegal and hostile attempt by you to harass and persecute honest officer Srivastava for doing duty and to thwart him from pursuing fraudsters failed.

Charge Sheet dt. 26.09.2007 alleging sexual harassment of Ms. Sumana Sen and Ms. Ashima Neb

89. Although you had placed S. K. Srivastava under suspension on 30.03.2007 on the allegations of sexual harassment of Ms. Sumana Sen and Ms. Ashima Neb, in anticipation of enquiry and where as in such case a charge sheet was to be issued within 90 days from the date of suspension, you did not care to follow the rules and to issue the charge sheet within the stipulated time and it was only after the intervention of the Court that you issued on 26.09.2007 a charge sheet to SK Srivastava imputing inter alia sexual harassment of the two women

90. It is pertinent to note that there was no complaint of sexual harassment by any women against S. K. Srivastava and there was no complaint of sexual harassment either of the two women officers and a verbal canard was being spread you and his cronies that S. K. Srivastava has sexually harassed Ms. Sumana Sen and Ms. Ashima Neb. Instead of directing those women to register their complaints in writing if at all there was any complaint of sexual harassment, you kept extending the suspension of SK Srivastava in a routine and mechanical manner as your primary aim was to stall enquiries and investigation in his money laundering and tax evasion.

91. You were also not interested in holding of enquiry into the alleged sexual harassment as that would have revealed fraud committed by you and ensured that

no enquiry takes place even after directions of the Court to provide to SK Srivastava the report of the sexual harassment committee based upon which the charges of sexual harassment of the two women was pressed against S. K. Srivastava by him and till date nothing much has been done in the said enquiry which is pending.

92. The suspension was withdrawn in August 2010. Meanwhile, on the very day he was suspended on 30.3.2007, the Department Promotion Committee [DPC] recommended Shri SK. Srivastava's promotion, but the recommendation was kept suspended. The Appointments Committee consisting of Prime minister and Home Minister apart from Finance Minister approved the promotion on 3.11.2010 with effect from 30.8.2010, but a writ petition was filed at your instance to stop the promotion. The writ was dismissed in April 2011. When Shri SK Srivastava moved the CAT to get his promotion, the Revenue Secretary was threatened with arrest unless the promotion was given forthwith. The Revenue Secretary tendered apology to the CAT. The CAT passed the following order

Quote

"9. The respondent contended that the petitioner, out of malice and vendetta and in order to settle scores with him, especially as the respondent had detected and reported the theft of public money and public revenue in excess of Rs. 10,000 crores in the Vigilance Wing of CBDT, is deliberately not complying with the orders of the Learned Tribunal. The respondent also contended that even the process of implementation of the order had not been initiated and the matter had not been submitted even to ACC."

Unquote

The Delhi High Court passed following Orders that demonstrates your malice and vendetta against S.K. Srivastava-

Quote

16. On the Department of Personnel and Training, North Block, New Delhi, being impleaded as a party, a short affidavit dated 17th February 2011 was filed contending, inter alia, that the proposal of the respondent was processed and the sealed cover was opened and the proposal was submitted for consideration and order of the ACC on 12th October, 2010 was passed. The ACC had approved the proposal and had also brought to the notice of the Department that the representation against the respondent. The DOP&T categorically disclosed that it had been clarified by DOP&T to the Department of Revenue that the promotion of the respondent under consideration could not be withheld on account of the grounds mentioned in the department's file under reference and the order of the tribunal must be implemented.

17. In view of the categorical stand by DOP&T, the petitioner is liable to implement the order passed by the Tribunal. Consequently, on 17th February, 2011, 28th February, 2011, 7th March, 2011, 24th March, 2011 and 5th April, 2011, time was sought by the petitioner to take appropriate steps so that the order of the Tribunal could be complied with forthwith.

18. Today, the learned counsel appearing on behalf of the petitioner, Mr. Sinha, says that he does not have any instructions whether the orders passed by the Tribunal have been implemented or not in respect of the respondent for his promotion in terms of the option already given by him.

19. The Tribunal gave sufficient time to the petitioner to comply with the orders passed by the Tribunal. Even on 19th November, 2010, more time was granted to comply with the order, failing which, the presence of Chairman, CBDT was directed. **Since November, 2010, the petitioner has been able to delay the implementation of the orders of the Tribunal on one pretext or the other. The stand of the Department of Revenue and the Chairman CBDT has also not been approved even by DOP&T, which is apparent from the affidavit filed by DOP&T dated 17th February, 2011 categorically stipulating that the promotion of the respondent cannot be withheld on account of the ground mentioned by the petitioner.**

20. In the circumstances, **on account of consistent and deliberate failure of the petitioner to comply with the orders of the Tribunal**, if the Tribunal has directed the presence of an official, **the order cannot be termed to be illegal or unsustainable or suffering from any perversity so as to entail any interference by this Court in exercise of its jurisdiction under Article 226 of the Constitution of India.**

21. The Supreme Court in Civil Appeal No. 5600/2006 titled as R.S. Singh Vs. U.P. Malaria Nirikshak Sangh & Ors. had held that if the orders of the High Court are not complied with, it shall first see whether the order can be complied with without summoning any official and for that purpose it can ask the Advocate General, Additional Advocate General or Chief Standing Counsel to communicate to the concerned official that there are the orders which are to be complied with. Ordinarily, this would suffice, however, in extreme cases if the order has not been complied with and if the orders are not implemented deliberately on one excuse or the other or if the orders of the Court are ignored in a spirit of defiance, it may summon the official to explain why the order has not been complied with. **In the present case, the orders of the Tribunal has not been complied with deliberately and willfully. Even before this Court time was taken repeatedly to comply with the orders and it appears that even this Court has been misled** as today the Learned counsel for the petitioner states that he does not have any instructions about compliance of the order of the Tribunal or whether the order of the Tribunal would be complied with or not.

22. In the circumstances, it is apparent that the Tribunal was justified in the peculiar facts and circumstances to direct the personal presence of Chairman, CBDT. Consequently, **this Court does not find any illegality or any perversity in the impugned order dated 19th November, 2010, which would require any interference by this Court in exercise of its jurisdiction under Article 226 of the Constitution of India. The writ petition is, therefore, dismissed.** Parties are left to bear their own costs.

23. The Tribunal shall proceed against the petitioner in CP No. 476/2010 in OA 271/2010 in accordance with law. Parties shall appear before the Tribunal."

Unquote

This was one more fraudulent attempt by you to harass and stop SK Srivastava from pursuing his duties to get at the tax evaders and money launderers which also failed.

Admission that no complaint of sexual harassment existed in the Inquiry by Complaint Committee on Sexual Harassment

93. The Government was forced to admit before the CAT, Principal Bench, Delhi that there was no complaint of sexual harassment by any women including Sumana

Sen and Ashima Neb and you had not only placed SK Srivastava under suspension on charges of alleged sexual harassment of the two women, but also kept extending the suspension on those very charges. This you did to cover up the fraud and forgery of official records committed by you to stall enquiries and investigation in the affairs of NDTV Ltd. which was laundering his illegal black money and was facilitating tax evasion by you. It was thereafter Ashima Neb filed for the first time in July, 2009 a written complaint alleging that she has been sexually harassed by SK. Srivastava and matter should be enquired into by the Government.

94. As the complaint of Ashima Neb, IRS was just meant to cover up the fraud and forgery committed by you, no enquiry was conducted and it was only after repeated efforts by SK Srivastava that enquiry could start. Subsequently the inquiry was completed under the supervision of Hon'ble Delhi High Court in October, 2012 and it was held categorically by the Enquiring Authority that the allegations of sexual harassment of Ms. Sumana Sen, IRS and Ms. Ashima Neb, IRS was false.

95. As the enquiry report of the Enquiring Authority blew the lid from the fraud and forgeries of official documents committed by you with the malafide intent to stall enquiries and investigation in the affairs of money laundering and tax evasion done by NDTV Ltd. on behalf of you, immediately on receiving the report of the Enquiring Authority you, who was bound by that report under the law, unilaterally and behind the back of SK Srivastava rejected the report and removing each and every member from the Enquiring Authority and formed a new Enquiring Authority altogether by packing that with pliable cronies of you who were given a mandate to implicate SK Srivastava in false case of sexual harassment of Sumana Sen and Ashima Neb.

96. On the appointment of a new committee being challenged before the CAT, Principal Bench, Delhi your orders have been stayed. In its counter affidavit in the case the Union of India has admitted the malafide and mischief committed by you repeatedly in the case of SK Srivastava.

This was how yet another attempt by you by harass, persecute and prevent a honest official SK Srivastava from doing his duties to get at the tax fraudsters and money-launderers was thwarted

Charge-sheet issued in November, 2012

97. In your anxiety and mischief to harm and harass SK Srivastava, in November 2012 you issued another charge sheet to him regarding an issue which has already been decided in a similar case in favour of the stand of SK Srivastava by the Ranchi Bench of Patna High Court in 1996 itself and has been accepted by the Government and is being relied upon by the Income Tax Department throughout the country. But ignoring the correct position of law, you once again fabricated false and incorrect records and forged official records to issue charge sheet to SK Srivastava. Once again nothing has been done in that case and even the relied upon documents are not being provided to SK Srivastava as that would reveal the fraud and forgeries committed by you in the case.

Dismissal U/r 56 J of the FR&SR

98. As SK Srivastava complained over evasion of tax by Sumana Sen on bribe and illegal gratification received by her from NDTV Ltd, assessments of Sumana Sen were reopened in March, 2012, after proper verification, and were to get barred in March, 2013. Ms. Sumana Sen challenged the reopening of assessment before Hon'ble Delhi High Court and by a well reasoned order dated 19.10.2012 in CWP No. 4022 of 2012 titled as "Sumana Sen Vs. CIT Delhi-XIV & Ors." reopening of her assessments was upheld by Hon'ble Delhi High Court. Subsequent to that S. K. Srivastava was

summoned by assessing officer to lead evidence in the matter of tax evasion by Ms. Sumana Sen over bribe and illegal gratification received by her from M/s NDTV Ltd.

99. As evidence of S.K. Srivastava would have established the receipt of bribe and illegal gratification of Rs. 5000 crores by you in the 2G Scam and subsequent money laundering and tax evasion on your behalf by M/s NDTV Ltd., in order to stall the recording of evidence by S.K. Srivastava in March, 2013 you conspired with Ms. Poonam Kishore Saxena and Sri S.S. Rana, Ms. Archana Ranjan, Ms. Ashima Neb, Ms. Sumana Sen, Sri B.K. Jha, Sri S.N. Kaul, etc., and fraudulently fabricated and manufactured forged and counterfeit records and documents to get S.K. Srivastava dismissed from Govt. service under Rule 56 (j) of FRSR but could not succeed because the Secretary of Department Revenue did not agree to be party to the fraud.

This was how yet another attempt by you to stall honest officer SK Srivastava failed.

G. You conspired to falsely get Srivastava declared as mentally affected person so as to get all the proceedings taken by him as invalid to save yourself and your cronies in the Income Tax Department

100. On 4.1.2013, the Delhi High Court sentenced SK Srivastava for civil contempt for use of unparliamentary language against Ms Sumana Sen and Ms Ashima Neb and ordered him to undergo imprisonment of 15 days and also pay a fine. SK Srivastava filed an appeal to the Division Bench and on 16.01.2013, counsel for SK Srivastava told the Court that because of the false charges of sexual harassment, he was mentally stressed. The Court directed medical examination by a private hospital VIMHANS overruling plea for a government hospital. The signature of the advocate for SK Srivastava was forged [as proved by CBI accredited handwriting expert] to have a "psychiatric examination" conducted by VIMHANS which was not ordered by Court nor permitted under the National Mental Health Act 1987. Despite written and oral protests by SK Srivastava VIMHANS kept him in psychiatric ward and issued a certificate in sealed cover to the Court 26.2.2013 holding that SK Srivastava was a "danger to society based on which the Delhi High Court suspended the fundamental rights of SK Srivastava, directing that no cognizance of anything written by SK Srivastava should be taken. On 18.3.2013 VIMHANS doctors appeared before Court and said that on examination SK Srivastava was found to be "mentally unsound".

101. The fraudulent psychiatric examination obtained by your cronies was a brilliant strategy to get over the reassessment of Ms Sumana Sen and NDTV Ltd based on SK Srivastava's petition and testimony which directly involved the charge of bribery or Rs 5000 cr concerning you and also his application pending before the PM to prosecute you as the Court had said that no cognizance can be taken of whatever SK Srivastava had written. The object was achieved as forthwith the reassessment proceedings which were getting time barred were dropped and Prime Minister's office forthwith rejected the application to prosecute you. But SK Srivastava got himself examined by four government and semi-government hospitals of national and global repute namely the AIIMS, the IHBAS, the Safdarjung Hospital, and the Hindu Rao Hospital, all in Delhi and all certified that SK Srivastava was perfectly all right and had no mental problem and report of VIMHANS was not supported by any of them. Armed with four certificates clearing him from famous hospitals, against the dubious certificate of VIMHANS, SK Srivastava approached Delhi High Court for copy of the VIMHANS certificate. When High Court rejected his claim, he approached Supreme Court which directed High Court to give the report to SK Srivastava. Yet VIMHANS gave only the conclusions but not the entire report even though it was mandatory to give the entire report within 72 hours under the Medical Council Act 1956.

102. SK Srivastava therefore lodged a complaint against VIMHANS with the Medical Council of India and also the Rehabilitation Council of India and both of them

directed VIMHANS to provide the full report but still VIMHANS did not comply. When MCI summoned the VIMHANS doctors, they took a complete U turn and said that the Delhi High Court has misinterpreted the report and that SK Srivastava was perfectly normal and to clarify, they recalled their report of 26.2.2013 and clarified it by a fresh report. After getting the report SK Srivastava found that the Consent Form for examination was forged and counterfeit document was prepared by VIMHANS was through forgery as his advocate Shri SK Gupta who had accompanied SK Srivastava denied having signed any such consent form. The fraud of VIMHANS was evident from the personal data recorded by them to make out a case of "substance abuse" as the cause of the mental disorder! It was noted by VIMHANS that SK Srivastava smokes 3 packets of cigarettes a day and has been smoking for 30 years and drinks a bottle of liquor daily for the last 40 years! SK Srivastava, aged only 49, has never smoked or ever drunk liquor. The VIMHANS then filed an affidavit in the Delhi High Court withdrawing its certificates and conclusions and the certificates of the other four famous hospitals were also tendered to the Court. But the false certificate fabricated by fraud did the trick and NDTV Ltd was let off the hook and so was Ms Sumana Sen as their assessments which were getting time barred were dropped because SK Srivastava's complaint and testimony could not be taken into account because of the false certificate of VIMHANS. This itself calls for serious criminal action involving those who signed the VIMHANS certificates falsely declaring SK Srivastava as mentally unsound and colluding and abetting in the use of the certificate to cause thousands of crores of loss of revenue to government of India.

103. This shows the extent to which you had gone to use the state power against SK Srivastava and in favour of NDTV and its co conspirators including you, Ms Sumana Sen, Ms Ashima Neb and other who collectively caused thousands of crores of revenue loss to the government by criminal conspiracy to get SK Srivastava declared as mentally unsound and letting the tax fraudsters and their cronies off the hook.

G. As late as in November 2012 when economy was in doldrums calling for your minute to minute attention you specially called superior of S.K. Srivastava, CCIT, Ranchi to discuss about how to eliminate him.

104. The fact that as late as in November 2012, you summoned Shri SK Sen who was the chief Commissioner of Income Tax Ranchi under whom Shri SK Srivastava was working as CIT [Appeals] and spent three hours of your precious time when every minute of your time should have been spent on how to handle the economy which was hitting the bottom and prices which were hitting the roof. You were verifying the leave records of Shri SK Srivastava to find out how he was coming to Delhi and doing his investigating work and his service record when he was one of the several thousand officers of his rank in the finance department. That you met Shri SK Sen in November and the meeting was specifically over the case of Shri SK Srivastava is established by the response of the latter to the legal Notice sent by Shri SK Srivastava. As the Department counsel had told the Delhi High Court on 18.3.2013 that the department had some reservations about Shri SK Srivastava's work, Shri SK Srivastava sent a legal notice on 10.10.2013 to Shri SK Sen who was Chief Commissioner of Income Tax Ranchi and his superior at that time and asked him on what basis he could have given such view for the department to have made such submission to the court and gave a handle to the you who was looking for a way to finish Shri SK Srivastava to dismiss him under Rule FR 56J. Shri SK Sen responded to the legal notice by his letter dated 25.10.2013 to the Member [Personnel CBDT]. In his response Shri SK Sen, since retired, said inter alia:

"So far as the report for action u/r FR 56J is concerned, I did not send any such report as there was no occasion or justification for that. **I do recall that during the brief period for which Sri SK Srivastava CIT worked under me as CIT (Appeal) Ranchi the quality and quantity of his work was commendable as**

was clarified by me in the meeting with Hon'ble Finance Minister and Sri SS Rana, the then Member [P] CBDT held on 29.11.2012 over the case of Sri SK Srivastava, CIT. In fact, I recall, Sri Srivastava, brought to my notice several tax-evasion and non-collection of TCS, etc., with national implications and I advised him to bring the same to the kind notice of the Board. I also recall that in several cases, Sri Srivastava, CIT (A) Ranchi initiated "enhancement proceedings".

Shri SK Sen also said: "I did not initiate any APAR for any year in the case of Sri SK Srivastava CIT and not submit any APAR in the case of Sri SK Srivastava CIT (A) Ranchi"... "I never rated the performance of Sri SK Srivastava CIT to be "unsatisfactory".....I never held Sri SK Srivastava CIT guilty of such fault i.e., taking leave while working at Ranchi."

Despite this categorical declaration by Shri SK Srivastava's superior the High Court was told by the Departmental counsel that "the performance of the Appellant [Shri SK Srivastava] on duty was not satisfactory"

105. I am enclosing all relevant records and documents lawfully collected and compiled for substantiating the above allegations.

H. You are liable to be prosecuted for the following offences under the Penal Code, Prevention of Corruption Act, Prevention of Money Laundering Act and Foreign Exchange Management Act

106. The facts brought out above brings out your high criminality and offences. The attachment accompanying this notice, which is integral part of the notice and which has been separated for facility of reading, tells the entire story of your fraud and money laundering and how you persecuted and almost destroyed the career of a provenly honest officer just to escape being exposed for your fraud and criminality.

107. You are liable to be prosecuted for offences under the Prevention of Corruption Act, 1988.

108. You are liable to be prosecuted for offences under the following sections of Indian Penal Code, 1860-

- ^ Sec. 120B Punishment of criminal conspiracy and conspiracy to commit the following offences
- ^ Sec 119 Public servant concealing design to commit offence which it is his duty to prevent
- ^ Sec. 166 Public servant disobeying law, with intent to cause injury to any person
- ^ Sec. 167 Public servant framing an incorrect document with intent to cause injury
- ^ Sec. 186 Obstructing public servant in discharge of public functions
- ^ Sec. 189 Threat of injury to public servant
- ^ Sec. 192 Fabricating false evidence
- ^ Sec. 196 Using evidence known to be false
- ^ Sec. 201 Causing disappearance of evidence of offence, or giving false information to screen offender
- ^ Sec. 204 Destruction of document to prevent its production as evidence
- ^ Sec. 217 Public servant disobeying direction of law with intent to save person from punishment or property from forfeiture
- ^ Sec. 218 Public servant framing incorrect record or writing with intent to save person from punishment or property from forfeiture
- ^ Sec. 219 Public servant in judicial proceeding corruptly making report, etc, contrary to law

- ⋈ Sec. 225A Omission to apprehend, or sufferance of escape, on part of public servant, in cases not otherwise provided for
- ⋈ Sec. 378 Theft
- ⋈ Sec 409 Criminal breach of trust by Public servant
- ⋈ Sec. 463 Forgery
- ⋈ Sec. 464 Making a false document
- ⋈ Sec. 465 Punishment for forgery
- ⋈ Sec. 466 Forgery of record of court or of public register, etc
- ⋈ Sec. 469 Forgery for purpose of harming reputation
- ⋈ Sec. 470 Forged document
- ⋈ Sec. 471 Using as genuine a forged document
- ⋈ Sec. 472 Making or possessing counterfeit seal, etc, with intent to commit forgery punishable under section 467
- ⋈ Sec. 474 Having possession of document described in section 466 or
- ⋈ Sec. 467, knowing it to be forged and intending to use it as genuine

You are also liable to be prosecuted for offences under the Prevention of Money Laundering Act, Foreign Exchange Management Act and Medical Council Act and the Rehabilitation Council Act.