

CHAPTER 15

OBTAINING DOCUMENTS FROM AUDIT OFFICES AND EXAMINATION OF DISPUTED DOCUMENTS BY G.E.Q.D.

OBTAINING DOCUMENTS FROM AUDIT OFFICE

Instructions of Auditor-General

15.1 During the course of investigation in CBI cases, it is sometimes found that certain documents having a bearing on the case, are in the possession of Audit offices and that it is necessary to inspect them or take them into possession or get them technically examined. In order to ensure that the investigation in such cases is not hampered in any manner, the Government of India, in consultation with the Comptroller and Auditor-General of India, have laid down the procedure detailed in the succeeding paragraphs, which is to be followed in such cases.

Inspection of Documents in Audit Office

15.2 Original documents will be made available to the Investigating Officer freely at the Audit Office for perusal, scrutiny and copying, including the taking of photostat copies. In a majority of cases, the facility of inspection of documents within the Audit Office and the taking of copies (including photostat copies) will be found to be adequate for the purpose of investigation. Even where the original document is to be shown to a witness during the process of investigation, it would be possible in many cases to do so at the Audit Office.

In order to obtain the original documents filed by the Department/Public Sector Undertakings, including the Banks in the Courts in civil matters, we may approach the Department/Public Sector Undertakings to file photostat copies of the documents in the Courts and make available the original records to the CBI for expediting investigation in the connected cases.

Procedure in cases where Audit Documents are to be examined by the G.E.Q.D., etc.

15.3 During the course of investigation, the CBI requires the opinion of the G.E.Q.D. on certain documents. The Investigating Officer will furnish to the Audit Officer, a list of the original documents in the latter's possession on which the opinion of the G.E.Q.D. is required. While making a reference to the Audit Officer to forward the documents to the G.E.Q.D., the Investigating Officer should indicate the particular points on which the opinion of the G.E.Q.D. is being solicited. The Investigating Officer should also do the 'Q' or 'A' markings, as the case may be, in the Audit Office itself before the documents are sent to the G.E.Q.D. A copy of the letter to the Audit Officer will be sent direct to the G.E.Q.D. The Audit Officer will thereupon forward the documents in question direct to the G.E.Q.D. and will refer to the Investigating Officer's communication in his forwarding letter so as to enable the G.E.Q.D. to link the documents with the concerned Police case. The G.E.Q.D. will, after examination of the documents, indicate his opinion to the Investigating Officer and return the documents direct to the Audit Office. Detailed instructions about transmission to the Government Examiner of Questioned Documents are reproduced in Annexure 15-A of this chapter.

Procedure for obtaining Original Audit Documents for Investigation

15.4 There may be some very exceptional cases in which mere inspection of the documents at the Audit Office or examination by the G.E.Q.D. will not be adequate and it may be necessary to

obtain temporary custody of the original documents to proceed with the investigation. CBI Officers should not take recourse to Section 91 Cr.P.C. for this purpose. In each such case, the matter should be reported to the Head Office. The Head Office, after carefully examining the request and satisfying itself that there is sufficient justification for obtaining the original documents, will refer the matter to the Accountant-General concerned with the request that the original documents may be handed over or sent to the Investigating Officer. The concerned Special Inspector-General of the CBI (JD) will personally request the Accountant-General concerned to make available the original records to the CBI for investigation. It should be expressly mentioned in the requisition that copies, including photostat copies, would not serve the purpose of investigation. The Accountant-General concerned will then arrange for the required documents to be handed over or sent to the Investigating Officer as early as possible after retaining photostat copies. The responsibility for preparing photostat copies will be that of the Audit Office.

Documents in the Possession of Treasury Offices, etc.:

15.5 There may be cases in which the documents might not have been forwarded to the Audit Office but may still be with the Treasury Offices or other Departmental offices who render accounts directly to the audit office. In such cases, the following procedure should be adopted:—

- (a) In cases where it is considered that the documents need not be seized immediately, the Investigating Officer should make a list of the documents and request, in writing, the Treasury Officer, etc., to forward the documents mentioned in the list in a sealed cover to the Head of the Audit Office and to intimate the addressee that the documents are required by the CBI and to obtain a written acknowledgement from the Treasury Office etc. for the receipt of the requisition and the list. The documents should, thereafter, be obtained according to the procedure prescribed for taking into possession documents from the Audit Office.
- (b) In cases where it is considered necessary that the documents should be seized immediately, the Investigating Officer should make a written request together with the list of documents and obtain delivery thereof from the Treasury Office, etc. The Treasury Office, etc. will then send an immediate report to the Head of the Audit Office. In such cases, the Investigating Officers should take immediate steps to furnish photostat copies to the Treasury Office, etc. for being submitted to the Audit Office in lieu of the original documents to facilitate work in the Audit Office.

Documents to be taken into Possession only in Essential Cases

15.6 Original documents should be taken into possession from Audit Offices, Treasury Office etc. only in cases where it is really necessary. Before making request to the Head Office to requisition such documents, the Superintendents of Police of the Branches should satisfy themselves in this regard. If the documents are required for obtaining the confronted statements of only one or two witnesses, then the witnesses should be taken to the office where these documents are kept and their confronted statements recorded with reference to the document(s) in question. No request should be made for the supply of original documents in such cases. If the documents are, however, to be shown to more than one or two witnesses in order to obtain their confronted statements and if the witnesses live at different places, then the Audit Authority concerned may be requested through a communication from the concerned JD, addressed to the concerned A.G. to make available the original documents to the CBI. The reasons as to why investigation cannot be successfully carried out without obtaining the original documents and why copies or photostat copies cannot serve the purpose of investigation should be clearly mentioned while making such requests and the Superintendents of Police should verify that the reasons are correct and justified.

EXAMINATION OF DISPUTED DOCUMENTS BY G.E.Q.D.

15.7 The distribution of workload from the various States among the three units of the G.E.Q.D. under the Bureau of Police Research and Development at Shimla, Kolkata and Hyderabad is as indicated below:

G.E.Q.D. Railway Board Building Shimla-3 (HP)	G.E.Q.D. 30, Gorachand Road, Kolkata (W.B.)	G.E.Q.D 5-9-210, Chirag Ali Lane, Hyderabad (A.P.)
<p>States of :</p> <ol style="list-style-type: none"> 1. J & K 2. Punjab 3. Haryana 4. Rajasthan 5. Maharashtra 6. Gujarat 7. Himachal Pradesh 8. U.T. of Delhi 9. U.T. of Chandigarh 10. Uttaranchal 11. Branches of the CBI and other Central Government Offices in the above-mentioned regions 	<p>States of:</p> <ol style="list-style-type: none"> 1. West Bengal 2. Bihar 3. Orissa 4. Assam 5. Meghalaya 6. Nagaland 7. Tripura 8. Manipur 9. Uttar Pradesh 10. Madhya Pradesh 11. UT of Andaman & Nicobar Islands, Mizoram 12. Arunachal Pradesh 13. Sikkim 14. Jharkhand 15. Chhattisgarh 16. Branches of the CBI and other Central Government Offices in the above-mentioned regions 	<p>States of :</p> <ol style="list-style-type: none"> 1. Andhra Pradesh 2. Tamil Nadu 3. Karnataka 4. Kerala 5. U.T of Pondicherry 6. Laccadive, Minicoy & Amindivi Islands 7. Goa, Daman & Diu, Dadra & Nagar Haveli. 8. Branches of the CBI and other Central Government Offices in the above-mentioned regions

15.8 Central Branches of the CBI may refer their cases to the Government Examiner of Questioned Documents at Shimla, Kolkata and Hyderabad, according to the proximity of the States in which the cases are likely to come up for Court trial.

15.9 (i) Apart from the GEQDs, CBI/C.F.S.L. also has facilities of documents examination at New Delhi and its Branch at Chennai. The examination of disputed documents relating to cases investigated by ACB, SCB, EOW and BS&FC, Delhi should be referred to CBI/C.F.S.L., New Delhi. Similarly, the questioned documents relating to cases of ACB, SCB, BS&FC at Chennai should be referred to Scientific Aid Unit of C.F.S.L. located at Chennai.

(ii) The cases pertaining to other branches of Delhi wherein the trials are likely to be conducted within or around the N.C.T., Delhi, should also be referred to CBI/C.F.S.L., New Delhi.

(iii) The cases pertaining to documents examination also requiring development of chance prints should be referred to CBI/C.F.S.L., New Delhi as chance prints development facilities are available in CBI/C.F.S.L., New Delhi.

(iv) All cases requiring documents/handwriting examination of special circumstances should be referred to CBI/C.F.S.L., New Delhi.

15.10 The questioned documents requiring re-examination and second opinion may be referred to Director, C.F.S.L., New Delhi for their re-examination by a Board constituted by the Director, CBI/C.F.S.L.

Types of Examination by G.E.Q.D.

15.11 The following types of examination are carried out by the G.E.Q.D., Shimla/Kolkata/Hyderabad who may be consulted, whenever necessary, in the course of enquiries/investigation

- (a) to determine the authorship or otherwise of the questioned writings by a comparison with known standards;
- (b) to detect forgeries in questioned documents;
- (c) to determine the identity or otherwise of questioned typescripts by comparison with standards;
- (d) to determine the identity or otherwise of seal impressions;
- (e) to decipher erased (mechanically or chemically) or altered writings;.
- (f) to determine whether there have been interpolations, additions, or overwritings and where there has been substitution of papers;
- (g) to determine the order or sequence of writings as shown by cross strokes and also to determine the sequence of strokes, creases or folds in the questioned documents where additions are suspected to have been made;
- (h) to detect any tampering in wax seal impressions;
- (i) to decipher secret writings;
- (j) to determine the age of documents and other allied handwriting problems.

When Reference for Opinion should be made

15.12 The G.E.Q.D. requires some time to furnish opinion on cases referred to them. Therefore, a reference should be made to the G.E.Q.D. as and when all the required material has been collected. SsP should ensure that there is no delay whatsoever in referring the case to the G.E.Q.D. It is not necessary to wait until the investigation is almost complete as this will delay finalization of the case for receipt of the G.E.Q.D. opinion. It has been noticed that the questioned documents along with the specimen handwritings are invariably sent to the G.E.Q.D./C.F.S.L. at the fag end of the investigation. As a result, the investigation remains pending for another 5-6 months till the expert opinion is received. Original documents are required either for proving these documents by the witnesses or for proving the handwritings of the accused/suspected persons. Examination of witnesses on original documents for this purpose should be done soon after the collection of documents and if the accused or the suspected persons are known, specimen writings should be obtained simultaneously. Thereafter, the original documents could be sent to the G.E.Q.D. after retaining their photocopies. Examination of other witnesses, who may have to explain the contents of the documents, etc., could be done subsequently with the help of photocopies of the documents. This procedure may be followed unless it is not possible to do so in peculiar circumstances of a case.

Care of Documents

15.13 The reference made to the Handwriting Expert for opinion, should contain a specific request that grounds of opinion may also be sent along with the opinion. If an opinion is received without grounds, a communication may be immediately sent to the G.E.Q.D./C.F.S.L. for obtaining the same to avoid delay in supplying copies thereof or in examining the Handwriting Expert during trial.

15.14 While forwarding the Court summons for evidence of Handwriting Expert, the reference number of the G.E.Q.D./C.F.S.L. available on the opinion as well as of the correspondence exchanged with them, should be mentioned in the forwarding letter addressed to the G.E.Q.D./C.F.S.L. to locate and facilitate the examination of the expert.

**INSTRUCTIONS REGARDING TRANSMISSION OF DOCUMENTS
TO AND BY THE GOVERNMENT EXAMINER OF
QUESTIONED DOCUMENTS**

1. Papers should not be folded

Papers intended for examination by the Examiner should, if possible, be placed flat, either between blank sheets or thin boards. If too large to allow this being done, they should be rolled rather than folded. If folding cannot be avoided, care should be taken to refold into the original folds.

2. Distinguishing marks

All papers should bear a distinguishing mark, such as A.B.C. or (1), (2), (3). Any other writing on the document should be avoided. In cases of letters sent together with their envelopes or covers, the envelopes should bear sub-mark or number to the letter it contained. Thus, if a letter is marked 'A' its covering envelopes should be marked A.1. In the case of documents already entered as Court exhibits the Court mark will, of course, be observed.

3. Stitching or stringing of papers

In stitching or stringing papers together, care should be taken not to mutilate any written portions.

4. Encircling of signatures or portions of writing intended for examination

- 4.1 In cases where opinion is required on, or the attention of the Examiner directed only to the signature or a portion of the writing, the particular portion should be clearly indicated by being encircled by a fine pencil line (black lead or red or blue chalk.) Ink marks should be avoided.
- 4.2 The encircling should be complete and mere underlines and brackets avoided. If there are other writings in juxtaposition the dividing line should clearly exclude the outside portions. Carelessness in this matter causes unnecessary increase of work, and is apt to lead to mistakes. Special attention should be given in this matter in regard to interpolations, additions and overwritings, and to signatures on bounds and on the reverse of G.C Notes where there are other signatures, endorsements and writings.

5. Standards or writing for comparison

- 5.1 It is advisable to send as many specimens of the handwriting of the suspected person or persons as can conveniently be obtained. Care should be taken as to the selection of these standards, and no writing should be characterized as admitted or genuine, unless it is absolutely certain that it is so.
- 5.2 When selecting handwriting for comparison, writings written about the same period as the documents in question should, as far as possible, be selected. This should be done in case where already existing writings of the suspect or accused are readily available, whether contained among correspondence or in books or in registers.
- 5.3 When taking specimen handwritings of several suspected or accused persons the writing of each individual should be taken on separate sheets and not on the same sheet. In cases where a person is required to give several specimens of his signature, it is also advisable to take each specimen on a separate paper, care being taken to remove the previously written slips from the sight of the individual when he is writing the other specimens. For the purposes of obtaining specimen handwritings the matter should preferably be dictated. In no case should the suspect be allowed to see the document in question. When any lengthy piece of writing is dictated or given for copy, the actual time taken in writing should be noted and also the kind of pen used and the position of paper while in the act of writing, i.e. whether laid on a flat hard surface, or held across the palm, or placed across the thigh or in any other position. The Officer taking the specimen should state on it the name of the writer, together with the particulars above referred to, and affix the date of the writing. He should also certify, on the same sheet, that the specimen was written in his presence.

6. Dating of writings

Admitted writings, if undated, should, if possible, bear on them a pencil entry giving the probable date of writing, e.g. "Said to have been written in July 1904." In the same way, if the disputed document bears no date, the supposed or probable date of writing, or the date of receipt, should be ascertained and noted.

7. Pen and writing pad

When the writings of a suspected individual are required to be examined, his pen and writing pad. If obtainable should be sent. In such cases, a piece of paper should be gummed on to the pen handle containing the name of the writer and a similar label affixed to the pad.

8. Sealing wax impressions

When sending sealing wax impressions for examination, care should be taken in the packing, so that the wax or lac is not broken in transit by post. A thin layer of cotton placed on either side of the portion containing the seal impression will afford safe protection.

9. Care of documents of which the age or date of the writing is required

In case where the age of a document is in question, the greatest care should be taken to guard the document from handling or soiling, and especially to protect it from finger and other marks on the written characters. In such cases, if the pen and ink pot, said to have been used in the writing, are available, they should be sent.

10. Covering letter forwarding writings or exhibits

In all cases where papers for examination are despatched to the examiner they should be sent, carefully packed, by registered letter or parcel post, to his official address in Shimla accompanied by a memorandum or letter stating:

- (a) the languages of the writing;
 - (b) the number of exhibits sent, giving their distinguishing marks, and other necessary particulars, indicating separately the documents in question, i.e. those on which opinion is sought, and the admitted documents with which comparison is to be made, these letters being classified according to their respective writers;
 - (c) the question to the Examiner clearly and precisely put, in regard to the particular writings or portions of writings of which opinion is desired;
 - (d) particulars of the case, such as title, number, date, names of the complainants and accused and section under which the charge is laid, together with any remarks as to the circumstances of the writing and on any other matters or points on which the Examiner should be informed;
 - (e) if a case has already been instituted, the date fixed for the next hearing with name of Court of trial.
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