



KARNATAKA LOKAYUKTA

No.UPLOK-2/DE.244/2016/ARE-11

Multi Storied Building,
Dr. B.R. Ambedkar Veedhi,
Bengaluru-560 001.
Dated 28.03.2022.

RECOMMENDATION

Sub:- Departmental inquiry against Sri Srinivas.B.K.,
Secretary, Bhimana Beedu Grama Panchayathi,
Gundlupete Taluk, Chamarajanagar District -
reg.

Ref.- 1) Government Order No.RDF 134 GFS 2016
dated 06.07.2016.

2) Nomination order No. UPLOK-2/DE.244/2016
dated 15.07.2016 of Hon'ble Upalokayukta,
State of Karnataka.

3) Inquiry report dated 25.03.2022 of Additional
Registrar of Enquiries-11, Karnataka
Lokayukta, Bengaluru.

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The Government by its order dated 06.07.2016 initiated the disciplinary proceedings against Sri Srinivas.B.K., Secretary, Bhimana Beedu Grama Panchayathi, Gundlupete Taluk, Chamarajanagar District, [hereinafter referred to as Delinquent Government Official, for short as 'DGO' ] and entrusted the Departmental Inquiry to this Institution.

2. This Institution by Nomination Order No. UPLOK-2/DE.244/2016 dated 15.07.2016 nominated Additional Registrar of Enquiries-11, Karnataka Lokayukta, Bengaluru, as the Inquiry Officer to frame charges and to conduct departmental inquiry against DGO for the alleged charge of misconduct, said to have been committed by him.

3. The DGO was tried for the charge of collecting higher tax from the villagers under Panchathanthra Scheme and not issuing receipt in this regard and thereby committed misconduct.

4. The Inquiry Officer (Additional Registrar of Enquiries-11) on proper appreciation of oral and documentary evidence has held that, the Disciplinary Authority has '*not proved*' the above charge against the DGO Sri Srinivas.B.K., Secretary, Bhimana Beedu Grama Panchayathi, Gundlupete Taluk, Chamarajanagar District.

5. On re-consideration of report of inquiry, I do not find any reason to interfere with the findings recorded by the Inquiry Officer. Therefore, it is hereby recommended to the

Government to accept the report of Inquiry Officer and exonerate DGO Sri Srinivas.B.K., Secretary, Bhimana Beedu Grama Panchayathi, Gundlupete Taluk, Chamarajanagar District, of the charges leveled against him.

6. Action taken in the matter shall be intimated to this Authority.

Connected records are enclosed herewith.

*B.S. Patil 28/3/22*

**(JUSTICE B.S.PATIL)**  
Upalokayukta-2,  
State of Karnataka.



**KARNATAKA LOKAYUKTA**

NO. UPLOK-2/DE/244/2016/ARE-11

M.S.Building,  
Dr. B.R. Ambedkar Veedhi,  
Bengaluru-560 001,  
Date: 25/03/2022.

**:: ENQUIRY REPORT ::**

Sub: Departmental Enquiry against Sri.  
B.K.Srinivas, Secretary, Bhimanabeedu Gram  
Panchayath, Gundlupete Taluk,  
Chamarajanagar District -reg.

1. Government Order No. ಗ್ರಾಅಪ/134/ಗ್ರಾಪಂಕಾ/2016.  
ಬೆಂಗಳೂರು ದಿನಾಂಕ 06/07/2016.
2. Nomination Order No. UPLOK-  
2/DE/244/2016 Bengaluru dated  
15/07/2016.

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1. The Departmental Enquiry is initiated against Sri. B.K.Srinivas, Secretary, Bhimanabeedu Gram Panchayath, Gundlupete Taluk, Chamarajanagar District (hereinafter referred to as the Delinquent Government Official, in short DGO). The complainant, Shri. Shivakumar B.G., of Gundlupet, Chamarajanagar lodged complaint dated 26/04/2012 against the DGO. The allegation was that the DGO and Bill Collector Mahadev Shetty have collected excess money from public in the

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name of taxes and not issued receipts with respect to the same. He has also committed irregularities in MNGREGA works.

2. Hon'ble Upalokayukta on perusal of complaint, investigating Officer's report and documents found prima facie case against DGO and forwarded Report dated 25/02/2016 under section 12(3) of The Karnataka Lokayukta Act, 1984, to initiate disciplinary proceedings against the DGO. The Government by its order dated 06/07/2016 under Rule 14-A of K.C.S (CCA) Rules, 1957, entrusted the matter to Hon'ble Upalokayukta.
3. Hon'ble Upalokayukta by order dated 15/07/2016 nominated this Additional Registrar Enquiries to conduct enquiry. Notice of Articles of charge, statement of imputations of misconduct, with list of witnesses and documents was served upon the DGO. The DGO denied the charges and claimed to be enquired. **The DGO has shown his date of retirement as 30/09/2030 in his first oral statement.**

4. The articles of charge framed is as follows:

“ನೀವು ಚಾಮರಾಜನಗರ ಜಿಲ್ಲೆಯ ಗುಂಡ್ಲುಪೇಟೆ ತಾಲ್ಲೂಕಿನ ಭೀಮಬೀಡು ಗ್ರಾಮ ಪಂಚಾಯತಿಯಲ್ಲಿ ಕಾರ್ಯದರ್ಶಿಯಾಗಿ ಕರ್ತವ್ಯ ನಿರ್ವಹಿಸುತ್ತಿರುವಾಗ, ಪಂಚತಂತ್ರ ಯೋಜನೆಯಡಿಯಲ್ಲಿ ತೆರಿಗೆ ವಸೂಲು ಮಾಡಲು ಆದೇಶವಾಗಿದ್ದು, ನೀವು ಜನರಿಂದ

  
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ಒಂದು ಸಾವಿರದಿಂದ ಮೂರು ಸಾವಿರದವರೆಗೆ ಹೆಚ್ಚುವರಿಯಾಗಿ ಕಂದಾಯವನ್ನು ವಸೂಲಾತಿ ಮಾಡಿ, ಬಹುತೇಕ ಜನರಿಗೆ ಕಂದಾಯ ಪಾವತಿಸಿದ ರಶೀದಿಗಳನ್ನು ನೀಡದೆ ವಂಚಿಸುವುದರ ಮೂಲಕ ಕರ್ತವ್ಯಲೋಪ ಎಸಗಿ ಸರ್ಕಾರಿ ನೌಕರನಿಗೆ ಉಚಿತವಲ್ಲದ ರೀತಿಯಲ್ಲಿ ನಡೆದುಕೊಂಡು ಇದುವರ್ತಮಾನದ ವರ್ತಿಸಿ, ಕರ್ನಾಟಕ ನಾಗರೀಕ ಸೇವಾ ನಿಯಮಗಳು (ನಡತೆ) 1966 ನಿಯಮ 3(1) (i) ಮತ್ತು (iii)ರಡಿಯಲ್ಲಿ ದುರ್ನಡತೆ ಎಸಗಿದ್ದೀರಿ.”

5. The statement of imputations of misconduct framed is as follows:

“ದೂರುದಾರರಾದ ಶ್ರೀ ಬಿ.ಜಿ. ಶಿವಕುಮಾರ್ ಬಿನ್ ಲೇಟ್ ಗೋವಿಂದಶೆಟ್ಟಿ, ಭೀಮನಬೀಡು ಗ್ರಾಮ ಮತ್ತು ಅಂಚೆ, ಗುಂಡ್ಲುಪೇಟೆ ತಾಲ್ಲೂಕು, ಚಾಮರಾಜನಗರ ಜಿಲ್ಲೆ ಇವರು ನೀವು ಮತ್ತು ಬಿಲ್ ಕಲೆಕ್ಟರ್ ಇಬ್ಬರು ಸೇರಿಸಿಕೊಂಡು ಪಂಚತಂತ್ರ ಯೋಜನೆಯಡಿಯಲ್ಲಿ ಜನರಿಂದ ಒಂದು ಸಾವಿರದಿಂದ ಮೂರು ಸಾವಿರದವರೆಗೆ ಹೆಚ್ಚುವರಿಯಾಗಿ ಕಂದಾಯವನ್ನು ವಸೂಲಾತಿ ಮಾಡಿದ್ದು, ಬಹುತೇಕ ಜನರಿಗೆ ಕಂದಾಯ ಪಾವತಿಸಿದ ರಶೀದಿಗಳನ್ನು ನೀಡದೆ ವಂಚಿಸಿರುವುದು ಮತ್ತು ರಾಷ್ಟ್ರೀಯ ಗ್ರಾಮೀಣ ಉದ್ಯೋಗ ಖಾತ್ರಿ ಯೋಜನೆಯಡಿ ಸರ್ಕಾರದ ಹಣ ದುರುಪಯೋಗಪಡಿಸಿಕೊಂಡಿರುತ್ತಿರೆಂದು ನಿಮ್ಮಗಳ ವಿರುದ್ಧ ದೂರನ್ನು ಸಲ್ಲಿಸಿರುತ್ತಾರೆ.

ದೂರುದಾರರು ಮಾಡಿರುವ ಆಪಾದನೆಗೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಲೋಕಾಯುಕ್ತ ಸಂಸ್ಥೆಯ ತಾಂತ್ರಿಕ ವಿಭಾಗಕ್ಕೆ ಕಳುಹಿಸಿ ತನಿಖೆ ನಡೆಸಿ ತನಿಖಾ ವರದಿಯನ್ನು ಸಲ್ಲಿಸುವಂತೆ ಸೂಚಿಸಿದ್ದು, ಅದರಂತೆ, ತಾಂತ್ರಿಕ ವಿಭಾಗ ತನಿಖಾಧಿಕಾರಿಯಾದ ಶ್ರೀ ರುದ್ರಮೂರ್ತಿ, ಸಹಾಯಕ ನಿಯಂತ್ರಕರು-2 ಇವರು ತನಿಖೆ ನಡೆಸಿ ತಮ್ಮ ತನಿಖಾ ವರದಿಯನ್ನು ಸಲ್ಲಿಸಿರುತ್ತಾರೆ. ಸದರಿ ತನಿಖಾ ವರದಿಯಲ್ಲಿ ಕಂದಾಯ ವಸೂಲಿಯ ವಿವರಗಳನ್ನು ಕರ್ನಾಟಕ ಪಂಚಾಯತ್ ರಾಜ್ (ಗ್ರಾಮ ಪಂಚಾಯತಿಗಳ ಆಯವ್ಯಯ ಮತ್ತು ಲೆಕ್ಕಪತ್ರಗಳು) ನಿಯಮಗಳು-2006ರ ನಿಯಮ-24ರಂತೆ ದಿನವಹಿ ಪುಸ್ತಕದಲ್ಲಿ ಸಂಪೂರ್ಣವಾಗಿ ದಾಖಲಿಸಿ ದಿನವಹಿ ಪುಸ್ತಕವನ್ನು ನಿಯಮಾನುಸಾರ ನಿರ್ವಹಿಸುವಲ್ಲಿ ಮತ್ತು ನಿಯಮ-22ರಂತೆ ಹಣ ಪಾವತಿಸಿದವರಿಗೆ ನೀಡಲಾದ ರಶೀದಿಗಳನ್ನು ಸಂಗ್ರಹಿಸಿ

  
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ಕಛೇರಿ ಪ್ರತಿಗಳೊಂದಿಗೆ ತಾಳೆ ಮಾಡಿ ಪರಿಶೀಲಿಸುವ ಬಗ್ಗೆ ನಿರ್ದಿಷ್ಟಪಡಿಸಲಾದ ಕರ್ತವ್ಯಗಳನ್ನು ನಿರ್ವಹಿಸುವಲ್ಲಿ ಆಪಾದಿತರು ವಿಫಲರಾಗಿ ಕರ್ತವ್ಯಲೋಪವೆಸಗಿದ್ದಾರೆಂದು ತಿಳಿಸಿರುತ್ತಾರೆ.

ತನಿಖಾಧಿಕಾರಿಯವರು ಕೊಟ್ಟಂತಹ ತನಿಖಾ ವರದಿಯ ಮೇಲೆ ಆಪಾದಿತರಿಂದ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲ್ಲಿಸುವಂತೆ ಸೂಚಿಸಿದ್ದರೂ ಆಪಾದಿತರು ಯಾವುದೇ ಆಕ್ಷೇಪಣೆಗಳನ್ನು ಸಲ್ಲಿಸಿರುವುದಿಲ್ಲ.

ದೂರುದಾರರ ಆಪಾದನೆಯಲ್ಲಿನ ಅಂಶ, ತನಿಖಾಧಿಕಾರಿಯವರ ತನಿಖಾ ವರದಿ ಮತ್ತು ದಾಖಲೆಗಳ ಈ ಕೆಳಕಂಡ ಅಂಶಗಳು ಸ್ಪಷ್ಟವಾಗುತ್ತವೆ.

1) ಕಂದಾಯ ವಸೂಲಿಯ ವಿವರಗಳನ್ನು ಕರ್ನಾಟಕ ಪಂಚಾಯತ್ ರಾಜ್ ರಾಜ್ (ಗ್ರಾಮ ಪಂಚಾಯತಿಗಳ ಆಯವ್ಯಯ ಮತ್ತು ಲೆಕ್ಕಪತ್ರಗಳು) ನಿಯಮಗಳು-2006ರ ನಿಯಮ-24ರಂತೆ ದಿನವಹಿ ಪುಸ್ತಕದಲ್ಲಿ ಸಂಪೂರ್ಣವಾಗಿ ದಾಖಲಿಸಿ ದಿನವಹಿ ಪುಸ್ತಕವನ್ನು ನಿಯಮಾನುಸಾರ ನಿರ್ವಹಿಸುವಲ್ಲಿ ವಿಫಲರಾಗಿರುವುದು ಕಂಡುಬರುತ್ತದೆ.

ಆಪಾದಿತರು ತಮ್ಮ ಕರ್ತವ್ಯವನ್ನು ನಿಷ್ಠೆಯಿಂದ ಮಾಡಿಲ್ಲದಿರುವುದು ಕಂಡುಬಂದಿದ್ದರಿಂದ ಮತ್ತು ಈ ಕೃತ್ಯ ದುರ್ನಡತೆ ಎಂಬ ಪರಿಭಾಷೆಯಲ್ಲಿ ಬರುವುದರಿಂದ ಕರ್ನಾಟಕ ಸಿವಿಲ್ ಸೇವಾ (ನಡತೆ) 1966ರಡಿ ನಿಯಮ 3(1) (ii) ರಿಂದ (iii) ರಡಿಯಲ್ಲಿ ದುರ್ವರ್ತನೆ ಮಾಡಿದ್ದಾರೆಂದು ಕಂಡುಬಂದಿದ್ದರಿಂದ ಎದುರುದಾರರ ವಿರುದ್ಧ ಶಿಸ್ತಿನ ಕ್ರಮ ಕೈಗೊಳ್ಳಬೇಕೆಂದು ಗೌರವಾನ್ವಿತ ಉಪಲೋಕಾಯುಕ್ತರವರು ಸರ್ಕಾರಕ್ಕೆ ವರದಿಯನ್ನು ಸಲ್ಲಿಸಿದ ಮೇರೆಗೆ ಸರ್ಕಾರವು ಮೇಲೆ ಉಲ್ಲೇಖಿಸಿದ ಆದೇಶದಲ್ಲಿ ಇಲಾಖಾ ವಿಚಾರಣೆ ನಡೆಸಲು ಅನುಮತಿ ನೀಡಿರುತ್ತದೆ. ಅದರಂತೆ, ಗೌರವಾನ್ವಿತ ಉಪಲೋಕಾಯುಕ್ತರವರು, ಅಪರ ನಿಬಂಧಕರು, ವಿಚಾರಣೆಗಳು-11 ರವರಿಗೆ ವಿಚಾರಣೆ ನಡೆಸಿ ವರದಿಯನ್ನು ಸಲ್ಲಿಸಲು ಸೂಚಿಸಿರುತ್ತಾರೆ. ಆದ್ದರಿಂದ ನಿಮ್ಮ ಮೇಲೆ ಈ ದೋಷಾರೋಪಣೆ.

  
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6. The DGO has filed written statement dated 21/01/2017 denying the allegations, Investigation Officer's report, and has stated that he has not committed any misconduct. He has prayed to exonerate him.

7. The points that arise for consideration are as follows:

**(1) Whether the disciplinary authority proves that the DGO has collected illegally excess tax of Rs.1,000/- to Rs.3,000/- from the public without issuing receipts, and cheated the public, and thereby, has committed misconduct, dereliction of duty, acted in manner unbecoming of a Government Servant and not maintained absolute integrity, violating Rule 3(1)(i) to (iii) of K.C.S. (Conduct) Rules, 1966.**

**(2) What Findings?**

8. (a) The disciplinary authority has examined 3 witnesses and got 28 documents exhibited.

(b) The DGO has examined himself as D.W.1 and got bunch of 2 documents comprising 855 sheets exhibited.

9. Heard Learned Presenting Officer, and perused written brief of DGO and all documents.

  
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10. The answers to the above points are:

- (1) In the Negative
- (2) As per final findings, for the following:

### **REASONS**

11. (a) Point No.1:- Complainant/P.W.1 has deposed that he has lodged complaint against DGO and bill collector, Mahadev shetty for having collected taxes, but not giving receipts to the people, and with respect to 156 persons, though they have paid taxes, the same is not entered in the book. He has got Form No.I and II given to Lokayukta office, marked as Ex.P1 and P2, Affidavit on bond paper as Ex.P3 and complaint as Ex.P4. Letter dated 01/02/2012 and 25/06/2018 of Zilla Panchayath, Chamarajanagar asking Executive Officer of Taluk Panchayath to inspect and submit report over the matter is got marked as Ex.P5 and P9. Xerox copy of details of persons who have paid tax in 15 sheets columnwise is got marked as Ex.P6. Ex.P6 does not bear any signature or seal of any Government office. Letter dated 27/11/2017 of Chief Executive Officer., Zilla Panchayath, Chamarajanagar to DGO to take action against Mahadev Shetty and report in 48 hours is got marked as Ex.P7. Xerox copy of minutes of special meeting dated 21/05/2018 with regard to reappointment of Mahadev Shetty is got marked as Ex.P8 and P25. Enquiry notice dated 16/02/2018 to Mahadeva Shetty by C.E.O., Zilla

  
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Panchayath is got marked as Ex.P10. Order dated 09/12/2018 of C.E.O Zilla Panchayath dismissing appeal of Mahadeva Shetty which he preferred against his removal is got marked as Ex.P11. Ex.P12 to P24 are all the xerox copies of RTI applications filed by members of Bheemanbeedu Gram Panchayath and obtaining documents with respect to different yojanas. Ex.P25 is xerox copy of news publication that Bheemanbeedu bill collector is dismissed. Ex.P26 are 42 xerox copies of Daily Tax collection register. He has stated that Mahadev Shetty who was not permanent servant has been dismissed from service in November, 2017. Excess tax was collected and not remitted to the Government.

(b) In cross examination by Learned Advocate for DGO., P.W.1 has stated that the residents of Bheemanbeedu Gram Panchayath have not made any allegations against the DGO. His complaint against DGO is that DGO was not supervising the bill collector. He has denied the suggestion that DGO was carrying out his work properly.

12. (a) P.W.2, Shri. Kalaswamy, member of Bheemanabeedu Gram Panchayath has stated that Mahadev Shetty was working as Bill Collector on temporary basis from 2006 to 2017. DGO reported for duty as Secretary in said Panchayath in August 2008, and later promoted as Panchayath Development Officer. Said Mahadev Shetty was

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collecting excess taxes upto Rs.3,000/- for a year and not issuing receipts and not remitting the same to Government. He was not entering names of tax payers in daily collection register. The DGO was not insisting for issue of receipts and did not take any action against Mahadev Shetty.

(b)After chief-examination, P.W.2 expired and same is noted in order sheet dated 25/03/2021 and hence, same is not considered.

13. (a) P.W.3, Shri. Rudramurthy, Investigating Officer, Accounts Officer-2 in Karnataka Lokayukta office, then, has deposed that he carried out the investigation and furnished report. He wrote letter dated 16/03/2015 to Karnataka State Audit and Accounts Department to furnish audit reports. The same was sent. The covering letter dated 27/03/2016 is got marked as Ex.P26 and the documents as Ex.P27. Ex.P26 is marked twice, once in evidence of PW1 and now again. He has identified his report dated 15/06/2015 as Ex.P28 and signature as Ex.P28(a). He states that DGO has not verified the receipts issued by bill collector, Mahadev Shetty and the daily collection register. He also states that there is no misappropriation of money. The same is in paragraph No.4, page No.2, which reads as hereunder:

**“On going through all these records, I found that though, there is no misappropriation of money, the DGO has**

A handwritten signature in blue ink, followed by the date 25/3/2021.

**not verified the receipts issued by bill collector, Mahadev Shetty and also the daily collection register. Accordingly, I submitted my report dated 15/06/2015. Witness identifies the said report which is in 9 sheets, and his signature on the 9<sup>th</sup> sheet, and the same is marked as ExP-28 and the signature as Ex.P-28(a).**

(b) In cross-examination by Learned Advocate for DGO., P.W.3 has denied that DGO has verified the receipts and daily collection register.

14. (a) DGO-1/DW1 has filed his affidavit in lieu of chief examination. He has not denied his employment or that the Bill Collector was Mahadev Shetty. He states that he has verified the receipts and daily collection register. In support of same, he has produced attested copies of receipts in 01 to 812 sheets and same is got marked as Ex.D1. The attested copies of daily collection register in 42 sheets is got marked as Ex.D2. He has stated that he has verified the receipts and daily collection register and his signature with regard to verification is there in Ex.D2.

(b) In cross examination by Learned Presenting Officer, D.W.1/ DGO has denied that he has committed misconduct. Nothing useful material to the case of disciplinary authority is elicited from D.W.1.

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15. By above evidence, it can be seen that the charge against DGO, is that he has collected excess tax, not issuing receipts and cheated public. But the witness/Investigating Officer/P.W.3 himself has stated in his report, Ex.P28, as well as in his chief examination that, there was no misappropriation. The DGO only did not verify receipts and daily collection register. But, DGO himself has produced attested copies of receipts, Ex.D1 and daily collection register, Ex.D2 and Ex.D2 shows signature of DGO which indicates, he has verified. Though, there is no charge with respect to verification of said receipts and daily collection register, yet, if considered, Ex.D2 which shows about receipts in Ex.D1, shows that DGO has verified. This falsifies the bare report of P.W.3 which is not supported by documents of receipts and its corresponding daily collection register. There is nothing contrary to Ex.D2 to disbelieve the same. Hence, this Additional Registrar, Enquiries finds that the disciplinary authority has not proved the charges against this DGO. Accordingly, this point is answered in the **Negative.**

16. **Point No.2.** For the aforesaid reasons, this Additional Registrar (Enquiries) proceeds to record the following.

  
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**FINDINGS**

The disciplinary authority has not proved the charges against the D.G.O.

Submitted to Hon'ble Upalokayukta for kind approval, and necessary action in the matter.



**(SACHIN KAUSHIK R.N.)**

I/c Additional Registrar (Enquiries-11),  
Karnataka Lokayukta, Bangalore.

**ANNEXURES**

List of witnesses examined on behalf of the Disciplinary Authority:-

PW1:- Sri.B.G.Shivakumr.  
PW2:- Sri. Kalaswamy  
PW3:- Sri.Rudramurthy

List of witnesses examined on behalf DGO:-

D.W.1 Sri. B.K.Srinivas (DGO)

List of documents marked on behalf of Disciplinary Authority:-

|       |                                                       |
|-------|-------------------------------------------------------|
| Ex P1 | Original complaint dated 26/04/2012 in Form No.I.     |
| Ex P2 | Original complaint in Form No.II dated 26/04/2012.    |
| Ex P3 | Original affidavit in E-stamp paper dated 25/04/2012. |
| Ex P4 | Original complaint of complainant dated 26/04/2012.   |





|        |                                                                                                                         |
|--------|-------------------------------------------------------------------------------------------------------------------------|
| Ex P5  | Xerox letter dated 01/02/2012 of CEO, ZP.Chamarajanagar to E.O. Taluk Panchayath, Gundlupet.                            |
| Ex P6  | Xerox copy of revenue receipt of 15 sheets                                                                              |
| Ex P7  | Xerox copy o letter dated 27/11/2017 addressed to DGO, B.K.Srinivas.                                                    |
| Ex P8  | Xerox copy of Special meeting dated 21/05/2018 of PDO, Bheemanabeedu Grama Panchayathi, Bheemanabeedu. Gundlupet Taluk. |
| Ex P9  | Xerox copy of letter dated 25/06/2018 of CEO, ZP. Chamarajanagar to EO, Taluk Panchayath, Gundlupete.                   |
| Ex P10 | Xerox copy of enquiry notice dated 16/02/2018 of CEO, Z.P. Chamarajanagar.                                              |
| Ex P11 | Xerox copy of Appeal dated 19/12/2018 of CEO, Z.P. Chamarajanagara.                                                     |
| Ex.P12 | Xerox copy of application of Kalaswamy dt.29/07/2016.                                                                   |
| Ex.P13 | Xerox copy of Application of Siddashetty dt.29/07/2016.                                                                 |
| Ex.P14 | Xerox copy of letter dt.10/08/2016 of PDO, Bheemanabeedu Gramapanchayath.                                               |
| Ex.P15 | Xerox copy cash register in eight sheets.                                                                               |
| Ex.P16 | Xerox copy of application of Kalaswamy. dt.29/07/2016.                                                                  |
| Ex.P17 | Xerox copy of letter dated 24/07/2019 of Bheemanabeedu Grama Panchyath members.                                         |
| Ex.P18 | Xerox copy of letter dated 22/07/2019 of Assistant Director, Gundlupete Social Welfare Department.                      |
| Ex.P19 | Xerox copy of letter dated 21/08/2019 of E.O. Gundlupete Taluk Panchayath.                                              |
| Ex.P20 | Xerox copy of letter dated 30/07/2019 E.O. Z.P. Chamarajanagar.                                                         |
| Ex.P21 | Xerox copy of letter dated 07/08/2019 of CEO, ZP, Chamarajanagar.                                                       |
| Ex.P22 | Xerox copy of letter dated 24/07/2019 of Kalaswamy.                                                                     |

  
 25/2/20



|        |                                                                                                                                               |
|--------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Ex.P23 | Xerox copy of letter dated 20/08/2019 of EO, Gundlupete.                                                                                      |
| Ex.P24 | Xerox copy of letter dated 24/07/2019 submitted by members of Bheemanabeedu Gram Panchayathi Members and Villagers.                           |
| Ex.P25 | Xerox copy of Special Meeting dated 21/05/2018.                                                                                               |
| Ex P26 | Xerox copies of news publication.                                                                                                             |
| Ex P27 | Xerox copy of 42 sheets of Daily Tax collection register.                                                                                     |
| Ex P26 | Original letter of Assistant Controller, Karnataka State Audit and Accounts Dept. dated 27/03/2015.                                           |
| Ex P27 | Certified copies of documents enclosed to Ex.P26 in 23 sheets.                                                                                |
| Ex P28 | Original report dated 15/06/2015 Sri. Rudramurthy, Assistant Controller-2, Technical Wing,KLA, Bengaluru/ PW2 and his signature is Ex.P28(a). |

List of documents marked on behalf of Defence:-

|       |                                                                           |
|-------|---------------------------------------------------------------------------|
| Ex D1 | Attested copies of tax receipts from page No.01 to 812                    |
| Ex D2 | Attested copies of daily tax collection register from page No.813 to 855. |



**(SACHIN KAUSHIK R.N.)**

I/c Additional Registrar (Enquiries-11),  
Karnataka Lokayukta,  
Bangalore.

