

In The Supreme Court of Bangladesh
High Court Division
(Criminal Appellate Jurisdiction)

PRESENT:

MR. JUSTICE MD. SHOHROWARDI

CRIMINAL APPEAL NO. 3766 OF 2020

Md. Abdul Ahad @ Md. Abdul Ahad Ansari
..... Appellant.

-Versus-

The State and another

..... Respondents.

Mr. Golam Abbas Chowdhury, Advocate with
Mr. Khan Mahamudul Hasan, Advocate

.....For the appellant

Ms. Quamrun Nessa, Advocate

.....For the respondent No. 2(ACC)

Mr. Md. Anichur Rahman, DAG with

Mr. Mir Moniruzzaman, AAG with

Mr. Md. Sarwar Alam Khan, AAG with

Ms. Nargis Parvin (Alija), AAG

....for the State

**Heard on 14.01.2026, 22.01.2026, 28.01.2026,
29.01.2026 and 03.02.2026.**

Judgment delivered on: 08.02.2026

MD. Shohrowardi, J.

This appeal under section 10 of the Criminal Law Amendment Act, 1958 is directed against the impugned judgment and order of conviction and sentenced dated 25.02.2000 passed by Special Judge, Court No. 9, Dhaka in Special Case No. 06 of 2017 arising out of Ramna Model Police Station Case No. 16 dated 10.02.2015 corresponding GR No. 61 of 2015 and ACC G.R. No. 103 of 2015 convicting

the appellant under section 26(2) of Anti-Corruption Commission Act, 2004 and sentencing him thereunder to pay a fine of Tk. 100,000, in default, to suffer imprisonment for 3(three) months and convicting the appellant under section 27(1) of the Anti-Corruption Commission Act, 2004, and sentencing him thereunder to suffer rigorous imprisonment for 3(three) years and a fine of Tk. 24,27,246, and also confiscating his wealth worth Tk. 24,27,246.

The prosecution's case, in short, is that pursuant to the notice dated 01.01.2014, the accused Md. Abdul Ahad @ Md. Abdul Ahad Ansari submitted his statement of assets on 22.01.2014 (Exhibit 2). In the said statement, it has been stated that the accused acquired total assets of Tk. 68,23,000 and concealed total assets of Tk. 1,35,000. The accused did not mention the value of the assets mentioned in the statement of assets. He purchased 19.5 decimals of land at a price of Tk. 70,000 by registered deed No. 4127 dated 05.03.2001 of RS Dag No. 493, C.S. Khatin No. 286, SA Khatian No. 809, and RS Khatian No. 441 of Mouza, Sadhapur, Savar. The accused also concealed one AC out of four ACs used by him in his house, valued at Tk. 65,000. During the inquiry, it was found that the accused Md. Abdul Ahad Ansari and his wife Bedoura Parvin Sultana acquired total assets of Tk. $66,88,000+70,000+65,000=68,23,000$ and concealed total assets of Tk. 1,35,000.

P.W. 9 Md. Shafiullah, Assistant Director, Anti-Corruption Commission, was appointed as the investigating officer of the case. During the investigation, he visited the place of occurrence, recorded the statement of witnesses under

section 161 of the Code of Criminal Procedure, 1898, perused the statement of assets submitted by the accused, the report submitted by the PWD, seized documents, and after completing investigation found prima facie truth of the allegation against the accused and submitted charge sheet against accused Md. Abdul Ahad Ansari under sections 26(2) and 27(1) of the Anti-Corruption Commission Act, 2004.

During trial, charge was framed against the accused Md. Abdul Ahad Ansari under sections 26(2) and 27(1) of the Anti-Corruption Commission Act, 2004, which was read over and explained to him, and he pleaded not guilty to the charge and claimed to be tried following the law. The prosecution examined 09 witnesses to prove the charge against the accused. After examination of the prosecution witnesses, the accused was examined under section 342 of the Code of Criminal Procedure, 1898, and the defence declined to adduce any DW. After concluding the trial, the trial court, by impugned judgment and order, convicted the accused and sentenced him as stated above, against which the convict petitioner filed the instant appeal.

P.W. 1 Md. Shafiullah is the Assistant Director, Anti-Corruption Commission, Head Office. He stated that on 10.02.2015, he lodged the FIR against the accused Md. Abdul Ahad Ansari, Senior Superintendent of Bangladesh Milk Producers Co-operative Union Limited. On 22.01.2014, he submitted his statement of assets and the statement of assets acquired by his wife. The Anti-Corruption Commission appointed him as inquiry officer vide memo dated 19.02.2014.

During the inquiry, a report was submitted by the Divisional Engineer, Md. Moinul Hossain and SAE Md. Mamunoor Rashid of the PWD. After measuring in presence of the accused Md. Abdul Ahad Ansari submitted the report on 13.08.2014. The construction value of the two flats of the accused, the 2nd and 6th floors, has been assessed at Tk. 13,73,358. The Divisional Engineer Md. Rehan Ali and Assistant Engineer Uzzal Kumar Majumder also submitted a report on 18.06.2015 regarding the furniture and other materials used in the flat situated on the 2nd floor of the accused and submitted the report on 01.02.2016. In the report, it has been mentioned that the accused purchased total furniture and other materials worth Tk. 3,77,500. He found that the accused concealed total assets of Tk. 1,35,000 in his statement of assets. He acquired total assets of Tk. 68,23,000 beyond his known source of income, and he prayed for approval to file the FIR against the accused vide memo No. 2797 dated 28.02.2015. In the statement of assets, the accused did not mention the value of the assets. The total value of the assets is Tk. 66,88,000. The accused purchased 19.5 decimals of land worth Tk. 70,000 by Deed No. 4127 dated 05.03.2001 of SA Dag No. 493, SA Khatian No. 441 of mouza Saddhapur, Savar, which has not been mentioned in the statement of assets. Although in the statement of assets, the accused mentioned that he used 3 AC, in fact, the accused used 4 AC in his flat and concealed the value of one AC worth Tk. 65,000. During the inquiry, it has been found that the accused Abdul Ahad Ansari and his wife Bedoura Parvin Sultana

acquired total assets of Tk. 68,23,000. He concealed total assets of Tk. 1,35,000 in his statement of assets. The accused could not show a valid source of income for his assets. He acquired total assets of Tk. 68,23,000 beyond his known source of income for which he lodged the FIR. He proved the FIR as exhibit-1 and his signature on the FIR as exhibit-1/1. The statement of assets dated 22.01.2014(Exhibit 2) was verified through the Divisional Engineer Md. Moinul Islam and Assistant Engineer Md. Mamunoor Rashid of the PWD, who, after physical inspection of the two flats of the accused, submitted the report on 24.07.2014, which has been proved as Exhibit-3. The Divisional Engineer Md. Rehan Ali and Sub-Assistant Engineer Uzzal Kumar Majumder submitted a report on 08.02.2015 regarding the furniture and other materials used in the flat of the accused situated on the 2nd floor. P.W. 1 proved the report as Exhibit 4. The defence did not cross-examine P.W. 1.

P.W. 2 Md. Moinul Islam stated that in 2014, he discharged his duty as Divisional Engineer of P.W.D, Sub-Division-3, Mirpur. He stated that on the basis of the memo dated 11.05.2014 and 26.05.2014, he visited the 2 flats (2nd and 5th floor at Pallabi) of the accused and on 18.06.2014, along with the Sub-Assistant Engineer Md. Mamunoor Rashid, in the presence of the Sub-Assistant Director of the Anti-Corruption Commission and the accused Md. Abdul Ahad Ansari took the measurement. The accused informed that he is the owner of the two flats situated on the 2nd and 5th floors. Ground floor to 2nd floor was constructed in 2001-

2002, 3rd to 6th floor was constructed in 2003-2004, the finishing work of ground to 2nd floor was completed in 2005-2006, the finishing work of the 3rd floor to 5th floor was completed in 2007-2008 and following the schedule of rate of construction of PWD of 2002, 2004, 2006 and 2008, the valuation was assessed. The building was personally constructed, for which 18% cost was deducted from the rate of the schedule. A few unspecified works were not completed, for which further 8% cost of building was deducted. The total cost of the building was assessed Tk. 76,83,396, and total costs of the 2nd and 5th floors were assessed at Tk. 30,73,358. P.W. 2 proved the report dated 24.07.2014 as exhibit-3 and his signature on the report as exhibit-3/1. During cross-examination, he stated that the rate of PWD for 2002, 2004, 2006, and 2008 is not annexed with the report. Today, he also did not submit the said schedule in the court. During the investigation, he did not produce the schedule of construction to the investigating officer. In the report, it has been mentioned that the finishing work of the building was completed in 2007-2008, and in another part of the report, it has been mentioned that the incomplete part of the building is unspecified. In the report, the rate of incomplete work has not been mentioned. Nothing has been stated in the report on which basis the 18% cost was deducted. Nothing has been specifically mentioned regarding the internal electrification, internal water supply, and gas connection, but the value has been added. He could not remember whether there was any gas, electricity, or water connection on the 5th floor. He denied

the suggestion that at the time of assessment, he did not follow the rate of the schedule of PWD, or that the report submitted by him is vague or indefinite.

P.W. 3 Md. Mamunoor Rashid is the Sub-Assistant Engineer of the PWD, Circle-3, Dhaka. He stated that on the basis of the memo dated 26.04.2014 of the Supervising Engineer of PWD and the memo dated 11.05.2014 of the Anti-Corruption Commission, Head Office, he assessed the valuation of the two flats of the accused Md. Abdul Ahad Ansari situated at 6/1, South Pallabi, Milk Vita Road, Dhaka, in the presence of Sub-Assistant Engineer Moinul Islam, owner of the house Md. Abdul Ahad and Sub-Assistant Director Shafiullah, Anti-Corruption Commission and submitted a report. He proved the report (5 pages) as Exhibit 3. During cross-examination, he admitted that from 2001 to today, the building has been under construction. He did not submit the schedules of 2002, 2004, 2006, and 2008 of the PWD. It is true that in one part of the report, it has been stated that the finishing work of the building has been completed, and in another part of the report, it has been mentioned that the finishing work of the building is incomplete. He admitted that he assessed the 40% of the finishing work and added the same to the total value. In the report, it has not been specifically mentioned that the work is incomplete and unspecific. 8% cost has indeed been deducted due to incomplete work. He denied the suggestion that he did not submit the report following the schedule of the PWD.

P.W. 4 Uzzal Kumar Majumder is the Sub-Assistant Engineer, E/M Division, PWD. He stated that he was entrusted to assess the value of the flat of the accused situated on the 2nd floor of the building on the basis of the memo dated 26.05.2014 issued by the PWD and the memo dated 11.05.2014 issued by the Anti-Corruption Commission. He, along with the Supervisor Sarder Md. Akhtaruzzaman in the presence of Md. Shafiullah of the Anti-Corruption Commission and Md. Moinul Islam of PWD, Md. Mamunoor Rashid, Sub-Assistant Engineer and the owner of the building, assessed the furniture. The total value of the furniture is 3,07,500. He proved the report as exhibit-4 and his signature as exhibit-4/1. During cross-examination, he stated that nothing had been mentioned in the report regarding the purchase value of the furniture. He admitted that the report submitted by him is unspecified.

PW. 5 Foysal Howlader is the Manager, BRAC Bank, Gurashal, Branch. He stated that on 05.04.2016, the Anti-Corruption Commission sent a letter to the Brac Bank, Mirpur Branch, requesting him to give the information of the statement of account of the accused Md. Abdul Ahad. On 10.04.2016, he sent the statement of account of the accused to Md. Shafiullah of the Anti-Corruption Commission. He signed the letter as Customer Service Manager. The statement of account is also sent along with the letter. He proved the said letter as exhibit-5 and his signature on the letter as exhibit-5/1. Defence declined to cross-examine P.W. 5.

P.W. 6 Md. Hafizur Rahman is a Constable of the Anti-Corruption Commission. He stated that on 10.02.2016 at 12.00 noon AD, Md. Shafiullah of the Anti-Corruption Commission seized documents sitting in Room No. 01, Anti-Corruption Commission, Head Office. At that time, he was also present. He signed the seizure list. He proved the seizure list as exhibit-6 and his signature as exhibit-6/1. Defence declined to cross-examine P.W.6.

P.W. 7 Mahabubul Islam is the Junior Officer, Milk Vita, Sales Division. He stated that on 10.02.2016 at 3.00 pm Md. Shafiullah, Assistant Director, Anti-Corruption Commission, seized the personal records of the accused Md. Abdul Ahad Ansari, Senior Superintendent of Milk Vita. He proved the seizure list as exhibit-7 and his signature on the seizure list as exhibit-7/1. The investigating officer handover the seized documents to his custody. He proved the zimmanama as exhibit-8 and his signature on the zimmanama as exhibit-8/1. He proved the documents handed over to his custody as material exhibit I series. The defence declined to cross-examine P.W.7.

PW.8 Sanaul Haque is a Constable of the Anti-Corruption Commission. He stated that on 10.02.2016 at 12.00 noon, sitting in the room No. 01 of Anti-Corruption Commission, the investigating officer, Assistant Director Md. Shafiullah of the Anti-Corruption Commission seized the personal documents of the accused Md. Abdul Ahad Ansari on 10.02.2016 at 03.00 pm which has been produced by the Junior Officer Md. Mahabubul Islam. He signed the seizure

list. He proved the seizure list as exhibit-7 and his signature on the seizure list as exhibit-7/2. The seized documents were handed over to the custody of Mahabubul Islam, who produced the documents. He proved the zimmanama as exhibit-8 and his signature as exhibit-8/2. During cross-examination, he stated that he is not aware of the content of the documents.

P.W. 9 Md. Shafiullah is the Assistant Director, Anti-Corruption Commission, Head Officer, Dhaka. He stated that on 10.03.2019 vide memo No. 7574 of the Anti-Corruption Commission, he was appointed as investigating officer of the case. He proved the said memo as Exhibit 9. During the investigation, he visited the place of occurrence, recorded the statement of witnesses under section 161 of the Code of Criminal Procedure, 1898, and perused the statement of assets submitted by the accused Md. Abdul Ahad Ansari. During the inquiry, he took the measurement. He took the report from the PWD regarding the statement of assets submitted by the accused. On 10.02.2016 at 12.00 noon, he seized the deed No. 3712 dated 20.04.2008, deed No. 10647 dated 13.09.2012, deed No. 1530 dated 29.03.2007, registered deed No. 27688 dated 30.07.2008, deed No. 1342 dated 26.01.2006 contained 12 pages, register deed No. 4127 dated 05.03.2001 contained 11 pages and the TIN No. 661788973203, Circle-61 of accused and the attested copy of the assessment of tax (5 pages) produced by the accused Md. Abdul Ahad Ansari. He took custody of those documents. He proved the seizure list as exhibit-6 and his signature on the seizure list as exhibit-6/1.

He proved the seized documents as material exhibit II. On 10.02.2016 at 3.00 pm, he seized the personal records of the accused produced by Md. Golam Mostafa and Md. Sanaul Haque. He proved the seizure list as exhibit-7 and his signature on the seizure list as exhibit-7/3. The seized documents were handed over to the custody of the person who produced. He proved the zimmanama as exhibit-8 and his signature in the zimmanama as exhibit-8/3. During the investigation, it was found that the accused concealed assets in his statement of assets, and he acquired total assets of Tk. 42,83,858 beyond his known source of income, and accordingly, he submitted the memo of evidence. Thereafter, the Anti-Corruption Commission vide memo dated 26.06.2016 had given sanction for submitting charge sheet, and accordingly, he submitted charge sheet on 12.07.2016 against the accused. He proved the letter of sanction as Exhibit 10. During cross-examination, he admitted that in the FIR, it was stated that the accused acquired all the assets beyond his known source of income. One AC valued at Tk. 65,220 and 19.5 decimals of land of RS Khatian No. 441 valued at Tk. 70,000 total Tk. 1,35,000 was not mentioned in the statement of assets. He admitted that in the charge sheet, it has been mentioned that the value of the AC is 65,000, which was not concealed by the accused. During the investigation, he did not find the AC. There was no explanation regarding the AC in the charge sheet. During the investigation, he did not find that the accused sold 19.5 decimals of land vide registered deed No. 35292 dated 08.10.2008. He took cognizance of the

income tax records of the accused for 2014-2015. He admitted that Tk. 30,00,000 regarding income and expenditure was not considered. He submitted the return in 2014-2015 regarding total income of Tk. 52,70,000, and the income tax authority disposed of the return. He excluded Tk. 30,00,000 and considered Tk. 22,70,000 as valid income. The income tax authority did not raise any objection regarding the income of Tk. 22,70,000. He admitted that in the return 2014-2015, the value of the building was mentioned only. He is not aware of the fact that, in the income tax return of the next year, the value of the land and building has been shown Tk. 39,95,000. He admitted that on 30.06.2015, the accused disclosed the total assets of Tk. 99,60,000. In the return of 2015-2016, Tk. 30,00,000 has been mentioned as the share value. After deducting Tk. 30,00,000, the total assets of the accused are worth Tk. 960,000. He admitted that the accused acquired total assets of Tk. 67,53,658. Till on 30.06.2015, the accused paid total income tax of Tk. 41,500 and Tk. 35,07,807, and the income tax authority accepted the same. During the investigation, he did not receive any objection regarding the income tax return of the accused from the income tax department. In the report dated 08.12.2015, the presumptive value of the furniture has been mentioned. The accused mentioned the house loan, provident fund, ornament of his wife, and the sub-contract of the garments as the source of income. The accused also received Tk. 8,62,000 from the provident fund. He also took a house loan of Tk. 1,45,750. On 31.08.2006, the accused received Tk. 7,71,854 from different

source of his office. He admitted that nothing had been mentioned regarding those facts in the charge sheet. The accused took loan of Tk. 12,15,79,000 from Sonali Bank in 2004. From 2004 to 2013, the factory of the accused was running. He did not deny the income of the accused from the sub-contract of the garments factory. He also found the assets of the accused, which have not been stated in the statement of assets submitted to the commission. He only found the total assets of Tk. 70,000 beyond the statement of his assets. He admitted that the accused did not conceal the land of Savar Mouza worth Tk. 70,000.

The learned Advocate Mr. Md Golam Abbas Chowdhury, appearing along with learned Advocate Mr. Khan Mohamudul Hasan on behalf of the appellant, submits that all the assets acquired by the accused and his wife had been mentioned in the statement of assets dated 22.01.2014 (exhibit-2), and the trial court did not consider the total admitted loan of Tk. 12,15,79,000 obtained from Sonali Bank in 2004, and the house loan, provident fund, business income, loan of provident fund, different income from his office and the total salary of the accused. The investigating officer, without determining the total income and the expenditure of the accused, mechanically submitted the charge sheet against the accused, and the trial court, without assessing and evaluating the evidence of the prosecution witnesses in the same manner, passed the impugned judgment and order. He relied on a decision passed by this bench in Criminal Appeal No. 4916 of 2021, judgment dated 13.03.2025. He prayed for

setting aside the impugned judgment and order passed by the trial court.

Learned Advocate Ms. Quamrun Nessa, appearing on behalf of the Anti-Corruption Commission, submitted that in the statement of assets, the accused Md. Abdul Ahad Ansari intentionally concealed the total value of his assets and the share value of Tk. 30,00,000 and he acquired total assets of Tk. 66,75,850 and acquired total assets of Tk. 24,27,246 beyond his known source of income. Valid source of income of the accused is Tk. 42,48,604, and he acquired total assets of Tk. 24,27,246 beyond his known source of income. Thereby, he committed an offence under sections 26(2) and 27(1) of the Anti-Corruption Commission Act, 2004, and the trial court, on correct assessment and evaluation of the evidence, legally passed the impugned judgment and order. She prayed for dismissal of the appeal.

I have considered the submission of the learned Advocate Mr. Md Golam Abbas Chowdhury, who appeared along with learned Advocate Khan Mohamudul Hasan on behalf of the appellant, and the learned Advocate Ms. Quamrun Nessa, who appeared on behalf of the respondent No. 2 (ACC), perused the evidence, impugned judgment and order passed by the trial court, and the records.

On perusal of the evidence, it is found that the accused Md. Abdul Ahad @ Md. Abdul Ahad Ansari is the Senior Superintendent of Milk Vita, and he also deals with the garment business. He derived income both from service and business. Pursuant to the notice dated 01.01.2014, he

submitted statement of his assets and his wife on 22.01.2014(Exhibit 2). He stated that he acquired total assets of Tk. 66,88,000. P.W. 9 Investigating Officer, Md. Shafiullah stated that in the statement of assets, the accused concealed 19.5 decimals of land of RS Dag No. 441 of Mouza-Sadhapur, Saver valued at Tk. 70,000 and one AC valued at Tk. 65,000 and the accused acquired total assets of Tk. 68,23,000 beyond his known source of income and concealed total assets of Tk. 1,35,000 in his statement of assets.

On perusal of the evidence, it reveals that the accused submitted the statement of assets on 22.01.2014 (exhibit-2) and the investigating officer submitted charge sheet on 12.07.2016. The accused obtained a loan of Tk. 88,62,000 and a house loan of Tk. 1,44,750. He also received Tk. 7,71,854 on 13.09.2006 from the office on different heads. In the statement of assets dated 22.01.2014, it has been mentioned that the accused obtained a loan from the bank regarding the import of the machinery of MRB garments, and the outstanding loan was about Tk. 20 crores for which the Artha Rin Case was filed by Sonali Bank before the Artho Rin Adalat.

During cross-examination, investigating officer P.W. 9 stated that the accused took a loan of Tk. 12,15,79,000 in 2014. P.W. 9 also did not consider the total salary of the accused. Admittedly, accused Md. Abdul Ahad Ansari has been serving with Milk Vita since 1979. Since the loan stated by the accused in the statement of assets (exhibit-2) and

admitted by P.W. 9 is not mentioned in the income tax return, the trial court did not consider the said loan.

During the trial, the accused is entitled to explain about the assets acquired by him by adducing evidence or by cross-examining the prosecution witnesses. The accused by cross-examining P.W. 9 proved that he obtained a loan of Tk. 12,15,79,000. Therefore, there is no scope to deny the said loan, or there is no scope not to consider the said loan by the trial court on the ground of not mentioning the said loan in the income tax return. The loan obtained by the accused from the Sonali Bank is a valid source of income. Therefore, there is no scope to exclude the loan amounting to Tk. 12,15,79,000. The trial court found that the accused acquired total assets of Tk. 24,27,246 beyond his known source of income but did not consider the total loan of Tk. 12,15,79,000.

P.W. 9 admitted that during the investigation, he found 3 AC in the house of the accused. During cross-examination, a suggestion was given to P.W. 9 that the accused sold 19.5 decimals of land valued at Tk. 70,000 of Mouza-Sadhapur, Savar, by registered deed No. 35292 dated 08.10.2008. In reply, he stated that during the investigation, he did not find the truth of the same fact. Subsequently, when his attention was drawn to the sale deed, P.W.9 admitted that the accused did not conceal the land of Savar mouza valued at Tk. 70,000. Therefore, I am of the view that the AC, valued at Tk. 65,000 and 19.5 decimals of land valued at Tk. 70,000 was not concealed in the statement of assets, and the accused was not the owner of the said AC and 19.5 decimals of land at the time

of submitting the statement of his assets on 22.01.2014 (Exhibit 2).

On perusal of Exhibit 2, it reveals that the accused did not mention the value of 96 decimals of land of Mouza-Sadhapur, Savar, 55 decimals of land of Mouza Bilbakil, and two flats purchased in his name and his wife. The trial court convicted the accused under section 26(2) of the Act for not mentioning the value of the assets in the statement of assets (exhibit-2) submitted by the accused, but no charge has been framed by the trial court to that effect.

The trial court did not consider the admitted valid business loan of Tk. 12,15,79,000 of the accused and the total salary and official income of the accused, I am of the view that without ascertaining the total income and expenditure of the accused, the trial court passed the impugned judgment and order illegally holding that the accused acquired total assets of Tk. 24,27,246 beyond his known source of income. The prosecution failed to prove the charge under section 26(2) of the Anti-Corruption Commission Act, 2004.

I find merit in the appeal.

In the result, the appeal is allowed.

The impugned judgment and order dated 25.02.2020, passed by the trial court against the accused Md. Abdul Ahad @ Md. Abdul Ahad Ansari is hereby set aside.

Send down the lower court's record at once.

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