

Present
Justice Sk. Tahsin Ali

Criminal Appeal No. 7665 of 2024

Mst. Sumi Rahman
Convict-Appellant
 -Versus-
 The State and another
 ----- Respondents
 Mr. A.M. Mahbub Uddin Khokon with
 Mr. Md. Asraf Ali with
 Mr. Md. Ziaul Karim Khan, Advocates
 for the convict-appellant
 Mr. Md. Omar Farook, Senior Advocate
 for the Anti Corruption Commission
 Mr. Md. Mizanur Rahman, DAG with
 Mr. Md. Ahidul Islam, AAG
 Mr. Abdullahil Maruf Fahim, AAG
 Ms. Nasima Khatun, AAG
 ----- For the State

**Heard on: 10.06.2026, 05.07.2026,
 12.07.2026, 13.07.2026, 14.07.2026,
 15.07.2026, 16.07.2026, 21.07.2026 and
 Judgment on: 28.07.2026**

This appeal was directed against the judgment and order of conviction and sentence dated 08.09.2024 passed by the learned Divisional Special Judge and Senior District and Sessions Judge Court, Dhaka in Special Case No. 08 of 2021 arising out of Anti-corruption Integrated District Office, Dhaka-1 in Case No. 19 dated 29.10.2019 convicting the convict appellant under section

27(1) of the Anti-Corruption Commission Act 2004 and sentencing him to suffer simple imprisonment for a period of 03(three) years and a fine of tk. 20,000/-(twenty thousand) in default of payment of fine to suffer further 01 (one) months of simple imprisonment and confiscating immoveable properties of the convict appellant valued tk. 1,36,50,000/-(one crore thirty six lac fifty thousand)and movable properties of the convict-appellant valued tk. 1,27,12,218/- (one crore twenty seven lac twelve thousand two hundred eighteen) in total confiscating immovable and movable properties of the convict-appellant valued tk. 2,61,62,218/-(two crore sixty one lac sixty two thousand two hundred eighteen).

The prosecution case in brief is that one Md. Gulsan Anowar Prodhan, Deputy Director Durniti Daman Commission, Head Office, Dhaka as an informant lodged an F.I.R. with being Anti-Corruption Integrated District Office, Dhaka-1, being Case No. 19, dated 29.10.2019 implicating the name of the accused appellant alleging inter-alia that during inquiry vide memo no. 00.01.0000.502.01.10.19.40818, dated 22.10.2010 it was found that the convict appellant till 2018-2019 tax year attained in her name total immovable properties valued 1,25,50,000/- (Taka One

Crore Twenty Five Lac Fifty Thousand) and movable properties valued Tk. 5,66,500/- (Taka Five Lac Sixty Six Thousand Five Hundred) illegally and without showing in income tax return. Out of which one property is a four storied building of total 3400 square feet located at Shukrabad and movable properties valued Tk. 5,66,500/- and thereby total 1,31,16,500/- (Taka One Crore Thiry One Lac Sixteen Thousand Five Hundred) properties of movable and immovable properties were attained without any valid source of income and which are inconsistent with her lawful income. During investigation it was also found that the convict appellant has no lawful source of income, rather she attained the aforesaid properties from his husband illegal casino business and others illegal source of income. Therefore, the informant lodged the instant case against the convict-appellant, the case.

After investigation the investigating officer submitted charge sheet being No. 13 dated 08.02.2021 against the appellants under Section 27(1) of the Durniti Daman Commission Ain, 2004 along with Section 109 of the Penal Code, 1860. Thereafter, the case has been transferred to the learned Divisional Special Judge and Senior District and Sessions Judge, Dhaka for trial, which as renumbered as Special Case No. 08 of 2021. After hearing the

learned trial court delivered judgment on 08.09.2024 and convicting the appellant under section 27(1) of the Anti-Corruption Commission Act 2004 and sentencing him to suffer simple imprisonment for a period of 03(three) years and a fine of tk. 20,000/-(twenty thousand) in default of payment of fine to suffer further 01 (one) months of simple imprisonment and confiscating immoveable properties of the convict appellant valued tk. 1,36,50,000/-(one crore thirty six lac fifty thousand) and movable properties of the convict-appellant valued tk. 1,27,12,218/- (one crore twenty seven lac twelve thousand two hundred eighteen) in total confiscating immovable and movable properties of the convict-appellant valued tk. 2,61,62,218/-(two crore sixty one lac sixty two thousand two hundred eighteen).

Being aggrieved and dissatisfied with the judgment and order dated 08.09.2024 the convict-appellant preferred this appeal.

On 18.09.2024 the convict-appellant enlarged on by this Hon'ble court in Criminal Appeal No. 7665 of 2024 for a period of 6(six) months. Lastly, the bail was extended on 24.07.2025. The Lower Court Records (L.C.R) was attached with this appeal on 01.03.2026.

The prosecution examined as many as 13 (thirteen) witnesses in support of their case and the defense produced 1(one) witness. Their deposition is reproduced below:

PW-1, during cross-examination, stated that he did not remember whether the assets mentioned in the FIR were included in the accused's income tax records. He had examined the accused's income tax records. He stated that tax was payable under the Income Tax Act on the assets declared in those records. he had examined the income tax records for the relevant period. The First Information Report (FIR) does not mention the reopening of income tax files for the years 2015 to 2018. During the investigation, the accused's father was questioned among her relatives; however, the witness does not recall questioning anyone else. The witness also does not remember how many brother and sister of the accused. The witness does not remember when the accused married Kazi Anisur Rahman. Although aware that the accused's father provided assets to her at the time of the marriage or subsequently, the witness does not remember the specific figures. It was mentioned in the tax file of the appellant. The informant did not evaluate appellant's father tax file. I do not remember whether there is a casino-related case against the

accused's husband. Where the accused's husband used to run casino business. Although the FIR in this case did not state the specific years regarding the casino business was operated and the exact income the accused's husband earned from the casino business, there is an indirect reference to these matters. The accused's husband engaged in illegal business outside of the casino and the nature of this illegal business was written in the FIR. A case has been filed against the accused's husband following an investigation into his gain of assets disproportionate to his known sources of income. He did not know whether the accused's husband was an agent of Milk Food for supplying dairy products worth Tk 97,83,59,045.60 to the Digital Multipurpose Company between 2009 and 2019. It is irrelevant whether this accused's husband supplied dairy products worth Tk 61,16,52,098.91 under the banner of 'Dhaka Mahanagar (North) Youth Welfare Multipurpose Cooperative Society Ltd.' between 2011 and 2019. At the time of cross-examination the informant denied all the suggestions put to him that he filed a false FIR portraying the accused's husband as an illegal trader despite knowing him to be a businessman, a contractor, and a 'Milk Vita' agent; or that he concealed the fact in the FIR that all transactions

were conducted through banking channels, despite being aware of this.

PW-2, Md. Alamgir Assistant Director at the Anti-Corruption Commission (ACC), Dhaka-1, in his deposition stated that he received a two-page FIR drafted by Mr. Md. Gulshan Anwar Pradhan, Deputy Director, ACC, Head Office, Dhaka. on 29.10.2019 treating this is the original FIR, he initiated the instant case against the accused Mst. Sumi Rahman, under Section 27(1) of the Anti-Corruption Commission Act, 2004. He filled out the "Preliminary Information for Investigation" form. He identified the Preliminary Information Form along with his signature thereon—and his signature on the First Information Report (FIR); these are marked as Exhibits No. 3, 3/1, and 2/2. The defense did not cross-examine this witness.

PW-3, Md. Al-Amin Mia stated that on 06/12/2020, he was serving (as Constable No. 533) at the Anti-Corruption Commission, Integrated District Office, Dhaka-1. On that date at 12:00 hours, Mr. Md. Gulshan Anwar Pradhan, Deputy Director of the Anti-Corruption Commission (ACC) Head Office, Dhaka, visited the Sat Masjid Road Branch of Mercantile Bank Ltd. in

Dhaka. Mr. Shamim Al Mamun an Executive Officer of the branch and in his presence, seized evidence related to the case via a seizure list and handed over to the presenter's custody under a separate custody bond. He exhibit the seizure list and the custody bond and identified his signatures thereon, which was marked as Exhibits No. 4.5.4/1 and 5/1. He further stated that on 09.12.2020, at 10:10 hours, the said ACC official visited the Dutch-Bangla Bank Limited, Karwan Bazar Branch, Dhaka; upon presentation by the bank's Senior Officer, Mr. Md. Yunus Ali, he seized evidence related to the case in the latter's presence and entrusted it to the custody of the person who had presented it. He identified the seizure list, the custody bond, and his signatures thereon, which was marked as Exhibits 6, 7, 6/1, and 7/1, respectively. The defense did not cross-examine this witness.

PW-4, Shamim Al-Mamun, in his deposition stated that on 06/12/2020 he was working executive officer as Markentile Bank Ltd. Sat Mosque Road, Dhaka That date, at 12:00 hours, ACC Deputy Director, Mr. Md. Gulshan Anwar Pradhan in the presence of witnesses he sized the documents regarding two accounts of the appellant and made different seizer list the description of the seized item has mention seizer list and Jimma. He identified the

officer, own signature seizer list and Jimmanama, which is exhibit 4/2 and 5/2.

PW-5, Md. Gofran Uddin Patwary in his deposition stated that on 06/12/2020, he was working as Executive Officer of Markentile Bank, Sat Mosque Road, Dhaka. At about 12: 00 at the present of Deputy Director of ACC and the bank officer Mr. Shamim Al Mamun, the necessary documents and alamat has been seized in connection of the two accounts of the appellant and made the seizer list he identified the seizer list, signature upon the seizer list, which is exhibit as Exhibit No. 4/3 and 5/3 respectively. None of the prosecution witness were cross examined.

P.W.-6, Md. Sohel Khan in his deposition stated that he was posted as a Tax Inspector in Circle-115, on 21/9/2020. He was posted at Tax Zone-6, 209/A-B, Syed Nazrul Islam Sarani, Purana Paltan, Dhaka. At 10:30 hours on that date, upon his present and in the presence of witnesses, ACC Deputy Director Mr. Md. Gulshan Anwar Pradhan seized the income tax file registered in the name of Mrs. Sumi Rahman handed over to his custody under a separate zimmanama. He produced the seizure list and the

custody bond, and identified his signatures thereon; these documents have been marked as Exhibits 9, 10, 9/1, and 10/1, respectively. He submitted the seized income tax documents to the court, which are marked as Exhibit No. 10 (A). The defense did not examine this witness.

P.W.-7, Shah Md. Masudur Rahman in his deposition stated that he was the Vice President and Manager working in Karwan Bazar branch of Dutch-Bangla Bank Limited. On the said date, he seized the documents regarding the account No. 1071010034583 of the appellant and sent the same to the investigating officer, Deputy Director, ACC Mr. Md. Gulshan Anwar Pradhan. He produced the forwarding letter and identified his signature thereon, which were marked as Exhibit Nos. 11 and 11/1, respectively. He also presented the relevant account documents, marked as Exhibit Nos. 11/a through 11/g. The defense did not cross-examine this witness.

PW-8, Md. Lokman Hossain in his deposition stated that he was working as the District Registrar in Lakshmipur district. In 2020, he was posted as a Sub-Registrar in Mohammadpur, Dhaka. In compliance with the requisition from the Anti-Corruption

Commission (Memo No. 31221, dated 21/12/2020), he provided vide Memo No. 1496 dated 27/12/2020 from the Office of the Sub-Registrar, Mohammadpur, Dhaka details regarding registered Deed No. 6627 from the Mohammadpur Sub-Registry Office. He forwarded the certified copy dated 30/10/2013 to the ACC Investigating Officer, Mr. Md. Gulshan Anwar Pradhan. He identified his signature and these were marked as Exhibit No. 12 and Exhibit No. 12/1, respectively. He further stated that the recipient of the said deed is the accused in this case, Sumi Rahman. The property sold under the deed comprises 206 Azutangsha of land and a four-story building situated thereon, with a total value of Tk. 1 crore 15 lakh, as specified in the deed. The defense did not cross-examine this witness.

PW-9, Md. Shahanawaz Khan in his deposition stated that he was the District Registrar of Gopalganj district in 2020. In compliance with the requisition from the Anti-Corruption Commission (Head Office, Dhaka) vide Memo No. 44821 dated 18/11/2019, he provided the investigating officer of the ACC with a copy of Deed No. 2420/11, which had been registered at the Muksudpur Sub-Registry Office, vide Memo No. 97 dated 05/02/2020 issued by the Office of the District Registrar,

Gopalganj. He identified the letter bearing memo no. 97 and his signature thereon, which have been marked as Exhibit Nos. 13 and 13/1, respectively. He submitted a copy of the relevant deed (No. 2420/2011) to the court, which has been marked as Exhibit No. 13(a). The defense did not cross-examine this witness.

PW-10, Md. Mosharraf Hossain in his deposition stated that while he was serving as Senior Vice President and Branch Head at the Head Office of Dutch-Bangla Bank Ltd. in Dhaka, and as per the demand of the Anti-Corruption Commission (ACC) vide Memo No. 22636 (12) dated 13/10/2020, he provided the records particular Account No. 1071010034583, in the name of the appellant Sumi Rahman at the bank's Karwan Bazar branch, to the ACC's investigating officer. He identified his signature upon the forwarding letter (Exhibit No. 14) is his (Exhibit No. 14/1). The defense did not cross-examine this witness.

P.W.-11, Mohammad Khorshed Alam in his deposition stated that he was working as Vice President and Head of Department in the General Banking Division of Mercantile Bank Ltd., Head Office, as per the demand of the Anti-Corruption Commission he forwarded particularly regarding the seized

account and fixed deposited account of the appellant to the investigation officer of the ACC and identified the signature of the said forwarding letter as well. The forwarding letter (Exhibit No. 15) bears his signature (Exhibit No. 15/1). The defense did not cross-examine this witness.

PW-12, Md. Yunus Ali, in his deposition stated that on 09/12/2020, he was employed as a Senior Officer at Dutch-Bangla Bank Ltd., Karwan Bazar. On that day, at 10:30 AM, the Investigating Officer of this case, from the ACC arrived at their office and according to his demand he seized the article which is mention in the seizer list no. 5 and he accordingly he sent that seizer list as well. He identified his signatures on the seizure list and the custody receipt, which have been marked as Exhibit Nos. 6/2 and 7/2, respectively. He presented the seized items before the court. Which has been marked as Exhibit No. 16-Series. The defense did not cross-examine this witness.

PW-13, Md. Gulshan Anwar Pradhan in his deposition stated that he was working as a Deputy Director of the Anti-Corruption Commission, on 29/10/2019 under the Memo No. 41722 he lodged the instant case. He was appointed as the

Investigating Officer of the ACC. During the investigation, on September 21, 2020, at 10:30 hours, he seized the items listed in the seizure list presented by Md. Sohel Khan, Tax Inspector of Tax Zone-6, Circle-115 and obtained the signatures of witnesses on the document. He identified his signature on the seizure list, which has been marked as Exhibit No. 9/2. He further stated that he subsequently handed over the seized items to the custody of Md. Sohel Khan. He identified his signature on the custody bond, which has been marked as Exhibit No. 10/2. He further stated that on 06/12/2020 at 12:00 hours, in the presence of Shamim Al Mamun, an Executive Officer at the Sat Masjid Road branch of Mercantile Bank Ltd., the seized article was given to the custody of Shamim Al Mamun. He identified his signatures on the said seizure list and the custody receipt, which have been marked as Exhibit Nos. 4/4 and 5/4, respectively. He further stated that he obtained a certified copy of Deed No. 24, dated 26/05/2011, registered in the name of Sumi Rahman, pursuant to Memorandum No. 97 issued by the District Registrar, Gopalganj, on 05/02/2020. On December 9, 2020, at 10:30 AM, seized the savings account of the appellant Sumi Rahman as detailed in the seizure list were seized and received the signatures of the

witnesses. He identified his signatures on the said seizure list and custody bond, which have been marked as Exhibit Nos. 6/3 and 7/3, respectively. He further stated that Memo No. 1496 dated 27.12.2020 he received the certified copy of the Deed No. 6627 dated 30.10.2013 registered on his registry and he recorded the statement of 10 witnesses. At the time of scrutinized the documents it is found that the appellant being Deed No. 24 dated 26.05.2011 considering the amount of Tk. 11,00,000/- being Deed No. 6627 dated 30.10.2013 and 5 storied building upon the land 206 Augutansho. Considering the amount of Tk. 1,25,50,000/-. Hence total 1,36,50,000/- considering the two deeds. One FDR amount of tk. 1,02,20,965/- amount of Tk. 1,02,20,965/- and also found in her savings account apart from that after evaluation that tax file found it appears it is found that Tk. 25,51,253/- that is the appellant immovable property and total net property of Tk. 2,63,62,218/-, it is also found from tax file of the appellant he started deposited tax in the year 2015-2016 and the appellant has no valid source of income. The appellant showed income in her tax file Tk. 4,90,000/- but appellant on 26.05.2011 he purchase a piece of land considering the amount of Tk. 11,00,000/- on 30.10.2011 5(five) storied building in Sukrabadh property was

purchased by this appellant. The appellant has no valid income even if he purchases that house of amount of wealth which is beyond any source of income. During investigation a amount of Tk. 1,02,20,965/- also found from different Bank and BFIU of the appellant, the total immovable property Tk. 2,63,62,218/-. The appellant showed Tk. 5,00,000/- invested in his chicken farm but next year he earned Tk. 1,25,20,500/- from chicken farm which is unbelievable and imaginary. The appellant purchases a house from this illegal income. Earns the illegal amount shown in the tax file is illegal. Which proved that the appellant earned those illegal moveable and immovable property by transfer the money from his husband accounts.

Under these circumstances, the accused Sumi Rahman, with dishonest intent and through illegal activities, acquired assets worth Tk. 2,61,62,218/- that were disproportionate to her known sources of income and retained them in her possession, thereby committing an offense punishable under Section 27(1) of the Anti-Corruption Commission Act, 2004; meanwhile, Kazi Anisur Rahman abetted the acquisition of these illegal assets including by transferring illicit funds to his wife's account through various means thereby committing an offense under Section 109 of the

Code of Criminal Procedure, the Anti-Corruption Commission (ACC) vide its Head Office (Dhaka) Memorandum No. 3299 dated 25/01/2021 granted sanction to file a charge sheet against them. The witness testified that Charge Sheet No. 13 (dated 08/02/2021) was filed against the accused by ACC, Dhaka-1. He produced the sanction letter for filing the charge sheet, which was marked as Exhibit No. 17.

During cross-examination by the defense, PW-13 stated that a supplementary charge sheet had not been filed because no information regarding money laundering abroad had been obtained so far. The charge sheet did not mention that Sumi Rahman was involved in her husband's business activities.

The charge sheet does not state that Sumi Rahman encouraged her husband to acquire illegal assets. A separate case regarding Kazi Anisur Rahman's acquisition of illegal assets is currently pending; she herself is both the plaintiff and the investigating officer in that case. The charge sheet does not specify the nature of the illegal activities committed by Kazi Anisur Rahman. He does not recall whether Kazi Anisur Rahman was identified as a businessman in the case. He reviewed Sumi

Rahman's income tax records. The statement that he filed the charge sheet based on the assets listed in the income tax records is only partially true, as information regarding Sumi Rahman's Merkentile Bank account was not included in those records. He denied the allegation that he failed to mention in the charge sheet the absence of the sum of Tk 1,02,00,000 from the income tax records. The case is proceeding based on the assets declared in the income tax file.

DW-1, Kazi Anisur Rahman, in his deposition stated that he is the husband of the sole accused of the case Ms. Sumi Rahman. He got married to the appellant on 14.04.2000 earlier he was declared co-accused of this case but therefore the learned court released him from charged. In this case the ACC claimed that Sumi Rahman earned Tk. 2,61,62,218/- beyond her actual source of income but the said claim was false because the father of this appellant was rich man of Moksedpur, Gopalganj. He was establish businessman of this area. Abul Hossain the father of the appellant in different occasion gifted to her daughter lastly on 30.10.2013 at the time of process the house of the Sukrabath the father of the appellant has given financial support to this appellant and her wife purchase the house at Sukrabath considering the

amount which earlier at the time of purchase the house provided her father. He given that informant to the investigation officer even if the investigation officer asking anything to the appellant's father claim that the appellant has no financial capacity to purchase that house. He is a established businessman and 1st Class contractor as well. From financial year 2009-2010 up to 2019-2020 he marked goods worth Tk. 200 core under Degital Plus Co-operative Society, Ms. Arefen Enterprise and Dhaka Mohanagor Uttar Jubo Kallan Somobay Somity. Apart from he was a 1st Class Contractor he was involved of business of amount of more than hundred corer. He was a chicken farm as well. Though he was shown Tk. 5,00,000/- investment to the chicken farm but actual more than ½ corer investment was chicken farm. He gain from this farm as well.

He denied all the allegations, he shown the rashid/ challan of Milk Vita and showed the authorized letter from the Bangladesh Milk Vita Somobay Somity Ltd. and Milk Vita product marketing related Challan/rashid. Tender related document and the amount receipt from the tender and FDR related documents of the appellant.

After evaluation cross-examination-in-chief and cross-examination of the PWs and DWs it is apparent that there are gross contradictory is found among the witnesses specially regarding the actual source of income of the appellant but the trial court without considering the inconsistencies in the deposition of witnesses, passed the impugned judgment of conviction and sentence against the appellant, which is not tenable in the eye of law.

Mr. A.M. Mahbub Uddin Khokon, Senior Advocate with Mr. Md. Asraf Ali with Mr. Md. Ziaul Karim Khan, learned Advocate appearing on behalf of the convict-appellant while Mr. Md. Omar Farook, learned advocate appeared for the Anti Corruption Commission and Mr. Md. Mizanur Rahman, learned Deputy Attorney General with Mr. Md. Ahidul Islam, AAG, Mr. Abdullahil Maruf Fahim, AAG and Ms. Nasrin Khandaker, Assistant Attorney General appeared for the state.

Mr. A.M. Mahbub Uddin, Senior Advocated with Mr. Mohammad Ashraf Ali and Mr. Mohammad Ziual Karim Khan, learned Advocates appearing on behalf of the appellant and submits that impugned judgment and order of conviction and

sentence handed down against the appellant is against the evidence and material on record. He further submits that this is a case of concealment of property and accumulation of wealth of once known source of income. He further submits that during lodging the F.I.R, the informant of the case bought allegation against this appellant that she earned those illegal movable and immovable properties from her husband's illegal casino business and other illegal source of income but while charge sheet has been submitted by the same informant surprisingly did not utter even a 'word' regarding the illegal "casino business" of the appellant's husband. He further submits that the convict-appellant has purchased 06 (six) decimal land at Muksudpur, Gopalganj vide title deed No. 2420/11 dated 26.05.2011 valued at tk. 11,00,000/- by her lawful source of money which evident from the deposition of P.W-9.

Then the Sub-Registrar, Gopalganj the convict-appellant after purchasing the suit property from her lawful source of income shown the same in wealth statement of her Income Tax Return.

He further submits that the convict-appellant in her first Income Tax Return shown her all properties and such properties she attained from the monetary supports and gift given by her businessman father and husband in different times and by her lifelong saving which are lawful and unquestionable source. Moreover, the investigation officer did not even investigate the income tax statement of her further.

Mr. Md. Omar Farook, learned Senior Advocate appearing on behalf of the Anti-Corruption Commission candidly submits that while the convict-appellant admit that she earned the movable and immovable properties in question from the gift of her businessman father then as per section 27 sub-section (2) she has to shown the source of income of her father but during trial the appellant has completely failed to do so. Content of the section 27(2) are runs as follows:

“উপ-ধারা (১) এ উল্লিখিত কোন অপরাধের বিচার চলাকালীন যদি প্রমাণিত হয় যে, অভিযুক্ত ব্যক্তি নিজ নামে, বা তাহার পক্ষে অপর কোন ব্যক্তির নামে, তাহার জ্ঞাত অথবা উৎসের সহিত অসঙ্গতিপূর্ণ স্থাবর বা অস্থাবর সম্পত্তির মালিকানা অর্জন করিয়াছেন বা অনুরূপ সম্পত্তির দখলে রহিয়াছেন, তাহা হইলে অদালত অনুমান করিবে (shall presume)

যে, অভিযুক্ত ব্যক্তি উক্ত অপরাধে দোষী, অভিযুক্ত ব্যক্তি আদালতে উক্ত অনুমান খণ্ডন (rebut) করিতে না পারেন; এবং কেবল উক্তরূপ অনুমানের উপর ভিত্তি করিয়া প্রদত্ত কোন দণ্ড অবৈধ হইবে না।”

In reply learned Advocate for the appellant draws kind attention of this Court regarding the cross-examination of the P.W-1 stated that “আসামীর বাবা আসামীকে কি পরিমাণ সম্পদ দিয়েছে তা জানা আছে তবে ফিগার মনে নাই। আসামীর ট্যাক্স ফাইলে উল্লেখ্য আছে। আসামীর বাবার ইনকাম ট্যাক্স আমি পর্যালোচনা করি নাই”।

The content of the above cross-examination of the P.W-1 has disclosed the fact if the P.W-1 as investigating officer of the case has properly scrutinized the Tax File of the father of the appellant. Then he found actual source of the father of the appellant as well. Hence, the appellant will be exempted to prove the actual source of income of her father who gifted the apartment in question of the appellant whatsoever.

Considering above facts and circumstances of the case, during framing of charge the charge sheeted accused No. 2 has been discharged by the learned Special Judge stating that:

“তবে স্পেশাল ৭/২০২১ নং মামলায় তদন্তকারী কর্মকর্তা যে পদ্ধতিতে আসামী আনিছুর রহমানের ব্যাংকের হিসাবসহ যাবতীয় সম্পদের বিবরণ উল্লেখ করেছেন ঐ প্রক্রিয়ায় অত্র স্পেশাল ৮/২০২১ নং মামলায় আসামী আনিছুর রহমানের সম্পদের বিবরণ উল্লেখ করেননি, যদিও আসামী মোছা: সুমি রহমান কর্তৃক অর্জিত সকল প্রকার সম্পদের বিবরণ অভিযোগপত্রে উল্লেখ করেছেন। তাছাড়া কোন ব্যাংকের কত নম্বর হিসাবের কত টাকা আসামী কাজী আনিছুর রহমান তার স্ত্রী আসামী মোছা: সুমি রহমানের কোন ব্যাংকে কোন শাখার কত নম্বর একাউন্টে স্থানান্তর করে স্ত্রীকে সহায়তা করে পেনাল কোডের ১০৯ ধারার অধীন সহায়তা করেছেন তার কোন ব্যাখ্যা এজাহারে, অভিযোগপত্রে বা নথিতে নেই।

উপরোক্ত আলোচনা, অত্র মামলায় আসামী মোছা: সুমি রহমানের বিরুদ্ধে অভিযোগ গঠনের সিদ্ধান্ত গ্রহীত হওয়া, নথি পর্যালোচনা, অদ্য স্পেশাল ৭/২০২১ নং মামলায় আসামী কাজী আনিছুর রহমানের বিরুদ্ধে অভিযোগ গঠন করা ইত্যাদি সার্বিক অবস্থা বিবেচনাক্রমে অত্র মামলায় আসামী কাজী আনিছুর রহমানের বিরুদ্ধে অভিযোগ গঠনের মত কোন উপাদান পরিলক্ষিত হয়না। সে কারণে উক্ত আসামী কর্তৃক দাখিলকৃত ফৌ: কা: বি: আইনের ২৪১এ ধারার অব্যাহতির প্রার্থনা মঞ্জুর

করত: তাকে অত্র মামলার দায় থেকে অব্যাহতি প্রদান করা
হল।”

Learned advocate for the convict-appellant submits that the alleged occurrence took place during the period from 01.01.2019 to 01.10.2019 and the FIR was lodged on 29.10.2009. He further submits that it is admitted that no notice was served upon the appellant under Section 26 of the Anti Corruption Act, but no such period has been mentioned when the same informant being an investigating officer of the case submitted the charge sheet, which creates serious doubt regarding the date of occurrence of the case.

In support of his submission, the learned advocate relies upon the decision in the case of Zubaida Rahman Vs. State reported in 77 DLR(2025) page-571. If I gone through the judgment of the same, I find substances in the present case though in this case the alleged property has been obtained during her childhood period but while she attempt the maturity that will automatically own the property in question and afterward the Anti Corruption case has been lodged against the appellant Ms. Zubaida Rahman for obtaining those property as a gift from her mother.

The F.I.R story and statement in charge sheet is so contradictory until the same person that twice as P.W-1 and P.W-13 has made the different deposition regarding the source of the appellant which create gross follows during trial of the case and the prosecution has completely failed to prove the case beyond all reasonable doubt against the appellant.

On forgoing discussion and considering the above case laws I find substance in the submission of learned Advocate for the appellant.

Once the main co-accused Anisur Rahman husband of the appellant's has already been discharged from the charge under section 27(1) of the Anti-Corruption Commission Act. This appellant will be treated equally as per the spirit of the section 27(1) of the Anti-Corruption Commission Act and accordingly discharged her from the charge at the time of framing charge.

Considering the above facts and circumstances of the case, upon perusal of the documents on record, I am of the view that the appeal bears merit. Hence, the appeal is allowed.

In the result, the appeal is allowed and the judgment and order of conviction and sentence dated 08.09.2024 passed by the

learned Divisional Special Judge and Senior District and Sessions Judge Court, Dhaka in Special Case No. 8 of 2021 arising out of Anti Corruption integrated District office, Dhaka-1 case No. 19 dated 29.10.2019 is hereby set-aside and the convict-appellant is acquitted of the charge brought against her and released the confiscated order of the immovable and moveable property of the convict-appellant.

Send down the Lower Court Records at once.

Communicate the judgment and order at once.

Shokat (B.O.)