

### AMENDED SYNOPSIS

The present petition has been filed against the judgement and order dated February 12, 2015 passed by the High Court of Gujarat in Misc. CrI.Appli. No.4677/2014 . The Petition was filed on February 12, 2015 in an emergency when the Hon'ble High Court refused to grant any interim protection without the copy of the impugned order. The impugned order, additional grounds and amended synopsis are being filed herewith with leave of the Hon'ble Court.

The Petitioner had approached the Hon'ble High Court seeking anticipatory bail following its rejection by the Sessions Court. The High Court heard the matter for over eight months and finally passed an order with serious factual omissions to the prejudice of the Petitioners.

The broad conclusions drawn by the High Court are as under:

- a. That the Petitioners have not dealt with the funds of the trust for its stated objectives;
- b. They have used funds for their personal use while it was meant for a different purpose;
- c. They have diverted large amount of funds for their personal use;
- d. They have not been filing returns/audited statement of accounts;
- e. They have started making huge deposits in their bank accounts after the trust started receiving large amounts of money, when before that time there were no deposits in their accounts;

It is submitted that these conclusions have been arrived at without taking into account any document that the Petitioners have produced which documents would have proved that not a single allegation was true. The table below illustrates the erroneous conclusion of the High Court despite documents to prove otherwise.

S. No.	ALLEGATION	EXPLANATION (PLACED ON RECORD BEFORE THE HIGH COURT)
<b>A.</b>	<b>Regarding setting up of the Museum</b>	
1.	<p>Though representations were made by the Petitioners for setting up of the museum, no financial support was extended for the reconstruction of the houses to the inhabitants of the society nor any amount towards the reimbursement of the rent was paid to them. It is alleged that the society was also not converted into a museum even after a period of more than 4 years from the date of passing of the resolution.</p> <p><i>(Page 4 of the Impugned Judgment)</i></p>	<p>An oral understanding followed by a general letter proposing the setting up of a Gulberg memorial was arrived at collectively between survivors and Sabrang Trust in 2007-2008 had to be abandoned by 2012 because of the spiralling rates as also small amount collected for the purpose. Ownership of the property never changed hands and no promises were made outside a general collective wish to set up a memorial. There was no question of payment of rent to any of the society members. Legal aid from CJP has been the main activity and objective and never was any amounts for reconstruction of houses promised. <b><i>(Running Pages 7,8,9, 25,26,27 of the Gujarat HC Paper Book)</i></b></p>
2.	<p>The members of the society, addressed a letter dated 21st February 2013 to the applicant no.1, requesting her to furnish the details of the amounts collected as donations for the reconstruction of their houses and for conversion of the society into a museum. The said letter was never replied at any point of time.</p> <p><i>(Page 4 of the Impugned Judgment)</i></p>	<p>Petitioners had immediately replied to the said letter. Forged letter head.</p> <p><b><i>(Running Pages H,I,J,K of the Gujarat HC paper Book)</i></b></p>
3.	<p>According to the FC Form-3 submitted by the CJP, foreign donations to the tune of Rs.63 lac were received between 2009 and 2011 and were credited in the IDBI Bank Account No.014104000204204736 of the CJP and donations to the tune of Rs.88 lac were received during the period between 2008 and 2011 and were credited in the Union Bank of India Account No.369102010802885 of the Sabrang Trust.</p> <p><i>(Page 5 of the Impugned Judgment)</i></p>	<p>The actual amounts received in the FCRA Account between FY 2009-11 by CJP, was Rs 44,17,986 lakhs. <b><i>(Chart No 9, Grant Donation Receipts into CJP FCRA Account, Running Page 1154 of the Gujarat HC Paper Book.)</i></b></p> <p>CJP never received any money for the Memorial.</p> <p>The amount received for Sabrang Trust for the period FY 2008-11 was Rs 86,62,505 lakhs. Only 50,000 of this amount was received for the Gulberg memorial in the Sabrang Trust FCRA account. <b><i>(Chart No 7, Sabrang Trust FCRA Account</i></b></p>

		<b>Details of Running Page 1152 of the Gujarat HC Paper Book)</b>
4.	<p>The statements of the 13 witnesses recorded till date clearly indicate that not a single rupee is received by them towards financial aid or rehabilitation or construction of Museum. Investigation has revealed that it is only after the publication of interviews, photographs, articles relating to the Gujarat riots and more particularly after the massive campaign in 2008 onwards for collecting funds for establishment of the “Museum of Resistance” for the Gulbarg Society that funds started flowing into the two NGOs in crores, 44% of which in the Sabrang Trust and 35% of the CJP have been transferred to their personal accounts.</p> <p><i>(Page 37 of the Impugned Judgment)</i></p>	<p>There was no promise of financial aid to these victims. All victims were promised legal aid which is still being provided. Increase in in-flow has nothing to do with the museum. It is for the overall activities and objectives of the two Trusts.</p>
<b>B.</b>	<b>Alleged Use of Trust funds for Personal expenditure</b>	
5.	<p>Huge amounts have been converted by the applicants for their personal use through their credit cards.</p> <p><i>(Page 10 of the Impugned Judgment)</i></p>	<p>Not true. The trusts do not have a credit card. Hence a lot of expenditure of the trusts especially travel costs like air tickets are purchased by the individual trustees and then they claim re-imbusement. The personal credit cards of the trustees are used by the trustees for their personal use and the same are paid out of their personal funds. There is not a single expense that is personal in nature which has been paid for by either of the trusts.</p> <p><b>Supporting documents at Pages 1349-1453 of the Gujarat HC Paper Book;</b>  <b>Supporting documents at Pages 1460-1482) of the Gujarat High Court Paper Book.</b></p> <p>For example, in the year 2011-12, the total billed amount of the credit card of Ms.Setalvad was Rs.11,34,323/-. The amount re-imbursed by the various trusts was Rs.5.85 lakhs. <b>(Running page 1348 of the Gujarat HC Paper Book; Supporting documents at Pages 1349-1453 of the Gujarat HC Paper Book)</b></p> <p>Similarly during FY 2008-9, the total billed amount of Petitioner</p>

		no.2 (Javed Anand) was Rs.3,20,921/-. The amounts reimbursed was Rs.78,463/- <b><i>(Running Page 1459 of the Gujarat HC Paper Book; Supporting documents at Pages 1460-1482).</i></b>
6.	<p>Huge amounts were transferred from the Trusts' accounts to the personal accounts of the husband and the wife, which are 10 in number.</p> <p><i>(Page 10 of the Impugned Judgment)</i></p>	<p>Petitioners do not have ten accounts. They have two joint accounts each in UBI and IDBI which are four accounts. There are no huge transfers. However, the Petitioners have received honorariums/salaries as part of execution of work assigned on the basis of signed agreements with the donor agencies. Certain other amounts are reimbursements for expenses incurred on behalf of the trust which on most occasions are reimbursement of claims made on expenses incurred through credit cards.</p> <p>Between the period 26.2.2004 to 3.4.2014, Teesta Setalvad received a total of Rs 4,029,556 towards Salary/Honorarium from both the Trusts. During the same period the Two Trusts received Grants/Donations totalling 97,301,084. This means that total Salaries/Honorarium Payments to Teesta Setalvad, were only 4.14 per cent of the total funds received by the two Trusts.</p> <p>During the same period, Javed Anand received a total of Rs 2,635,420 towards Salary/Honorarium from Sabrang Trusts (Javed Anand did not receive any payment from CJP). This means that total Salaries/Honorarium Payments to Javed Anand were 2.711 per cent of the total funds received by the Two trusts.</p> <p><b><i>(Chart No 1, Payments received by Teesta Setalvad from Sabrang Trust and CJP [all accounts], Running Pages Nos 1140-41 of the Gujarat HC Paper Book and Chart No 10, Page 1155 of the Gujarat High Court Paper Book)</i></b></p> <p><b><i>(Chart No 3, Payments received received by Javed Anand from</i></b></p>

		<p><b>Sabrang Trust and CJP [all accounts], <i>Running Pages 1144-1145 of the Gujarat HC Paper Book, Page 1155 of the Gujarat HC Paper Book</i>).</b></p> <p>All Salary/Honorarium Payments to Teesta Setalvad and Javed Anand were in accordance with agreements between Donor agencies and the Trusts. Donor agreements were filed to show this.</p> <p><b>(Sample Donor agreement was first filed with the additional affidavit dated 31.3.2014 and can be seen at <i>Running Pages 434-452.</i>)</b> Complete Donor agreements were also filed later. <b>(<i>Running Pages Nos 1170-1306 of the Gujarat HC Paper Book</i>).</b></p> <p>In the year 2011-12, Petitioner no.1 received Rs.7,83,168/- and Petitioner no.2 received Rs.7,65,775/- as against the total receipts of the trusts being Rs.90,50,220/-. This does not come to 44% or 33% as is being claimed by the IO and accepted by the High Court.</p> <p><b>(Chart No 1, <i>Running Page Nos 1140 of the Gujarat HC Paper Book; Chart No 3, Running Page Nos 1144 of the Gujarat HC Paper Book</i>)</b></p>
7.	<p>There are huge cash withdrawals with no corresponding vouchers in that regard. Huge amounts have been paid towards their personal expenditure on credit cards.</p> <p><i>(Page 10 of the Impugned Judgment)</i></p> <p>Huge amount has been used for the purchase of items like wine, shoes, holiday resorts, air-tickets, etc. Although it is the case of the applicants that they have spent the money for their own personal use from their own income, yet they did not even furnish their income tax returns before the Investigating Officer.</p> <p><i>(Page 11 of the Impugned Judgment)</i></p> <p>Payment made towards wine and liquor purchases from Chincholi Wines Mumbai and Duty Free Shops of Mumbai Airport, Movie Tickets, regular hair salon and grocery expenses.</p> <p><i>(Page 25 of the Impugned Judgment)</i></p>	<p>Not correct. Every withdrawal and payment has a voucher and a large number of them, were supplied to the IO in December 2014. <b>(<i>Running Pages Nos 956-1004 of the Gujarat HC Paper Book</i>)</b> Another set of the same which run into over 11,000 pages were supplied to the IO on 4.2. 2015.</p> <p>No payments were made either by Sabrang Trust or CJP as reimbursement for items of personal expenditure by Petitioners No 1 and 2 through Credit Cards.</p> <p><b>(Chart No 2, <i>Reimbursements to Teesta Setalvad for Expenses of Sabrang Trust and CJP [all accounts] through her credit cards, Running Page Nos 1142-43 of the Gujarat Hc Paper Book and similarly for Javed Anand at Chart No 4, Running Page Nos 1146-47 of the Gujarat HC</i></b></p>

	<p>Expenditure on purchase of branded shoes, beauty products, Purchase of clothes from branded show rooms in India, Islamabad and Rome, online shopping from Flipkart, Amazon and Google storage in US Dollars, purchases of electronic goods, music systems, dinning expenses at five star hotels, purchases of jewellery, watches, suitcases, health equipments, articles from emporiums, Art Galleries Islamabad, payment to JK Tourism, Online payments in foreign currency towards SAT/college board entrance exams in US, UK Universities for admissions.</p> <p><i>(Page 25 of the Impugned Judgment)</i></p> <p>Shopping expenses in Pakistan, Kuwait, US, Canada, Europe have been noticed in the credit card expenses, raises serious doubts about the nature of social work being undertaken by the accused no.1 from the funds received from various donors in CJP</p> <p><i>(Page 26 of the Impugned Judgment)</i></p> <p>Data received from the Union Bank of India show that substantial amounts are spent by Petitioner no-2 was towards shopping, entertainment, foreign goods purchase, domestic requirements and other ancillary expenses of absolutely personal nature such as Hair Salon expenses, purchases from Mona Lucky Stores, Reliance Fresh, Beauty Stores, cottage Industries, Royal Fashion Corner, Medicines, Cakes, shoes from Vogele Shoes Geneva, Manor AG departmental store, Geneva, watches, dining in high end restaurants in India and abroad, clothes from branded show rooms, stay in Marriot Hotel, Islamabad, Agoda Hotel, London and Duty free shopping at Abu Dhabi airport etc raises serious doubts about the nature of social work being undertaken by the accused no.2 from the funds received from various donors in Sabrang Trust.</p> <p><i>(Page 26 of the Impugned Judgment)</i></p>	<p><b>Paper Book)</b>  These Charts have been supported WITH Monthly Credit Card and Bank Statements FY 2011-2012, <b>Running Pages 1348-1453 of the Gujarat HC Paper Book</b>, for Petitioner No 1 and for Javed Anand for the FY 2008-09 with Supporting Vouchers, <b>Running Pages 1454-1482 of the Gujarat High Court Paper Book).</b></p> <p>Personal expenses incurred which were paid for by the Petitioners. Travel abroad is mostly on invitation when the host is paying for the travel. No personal expenses were ever incurred by the Trust.</p>
8.	<p>From the accounts of the Sabrang Trust and of CJP, an amount of Rs.46,91,250=00 and Rs.28,34,804=00 were transferred to the personal accounts of the petitioner nos. 1 &amp; 2 respectively.</p> <p><i>(Page 34-35 of the Impugned Judgment)</i></p>	<p>The only transfers would be towards salaries/honorariums or reimbursements. There are no other expenses that the trust has incurred for the Petitioners. This has been explained in detail above</p>
9.	<p>Whether the Board of Trustees of the Sabrang Trust and CJP have ever authorized the</p>	<p>There are no personal expenses made from the accounts of the</p>

	<p>accused nos. 1 and 2 to incur such purely personal expenditure and whether the same is permissible in law, is the subject matter of investigation. It needs to be examined as to how the Chartered Accountants who have audited the accounts of these two Trusts have missed examining the use of the funds by the Trustees for the purposes other than charitable.</p> <p><i>(Page 37 of the Impugned Judgment)</i></p>	<p>trusts and hence the question of the Trustees' authorization does not arise.</p>
<b>C.</b>	<b>Alleged Non-Audit of accounts</b>	
10.	<p>For years together the accounts were not audited so far as the two Trusts are concerned and then all of a sudden one fine day they got the accounts of past couple of years audited through the two Auditors.</p> <p><i>(Page 10 of the Impugned Judgment)</i></p>	<p>Not correct. They are audited every year and the audited accounts for some years were also filed in the High Court. (Audited Accounts for the FY 2012-13 of Sabrang Trust and CJP as submitted to the Income Tax department and the Charity Commissioner's office, FCRA Returns for the FY 2012-13 of Sabrang Trust and CJP filed with the FCRA department, Ministry of Home Affairs, GOI and Personal Income Tax Returns of Teesta Setalvad and Javed and Javed Anand for FY 2012-13 were annexed to the additional affidavit dated 31.03.2014 and can be seen at <b>Running Page Nos 365-433 of the Gujarat HC Paper Book.</b>)</p> <p>Proof of submissions of the audited accounts were handed over to the IO when the Petitioners appeared before him. Annual IT Returns from FY 2003-04 to FY 2013-14 for Sabrang Trust and CJP were submitted by the Petitioners/Apellants to the IO on 15-16.12.2014 after their first appearance for questioning pursuant to the Order of the Gujarat HC dated 5.12.2014. <b>(Running Pages 1027-1049- of the Gujarat HC Paper Book)</b></p>
11.	<p>Petitioners have not submitted Audited Copies of the "Balance Sheet" and "Income &amp; Expenditure Account" of Sabrang Trust till April 2014, for the following 6 years i.e 2002-03, 2003-04, 2004-05, 2005-06, 2006-07 and 2007-08 which is mandatory requirement.</p> <p><i>(Page 19 of the Impugned Judgment)</i></p>	<p>This was only to the charity commissioner. However, to the FCRA authorities and the income tax department, audited reports were always filed on time. Proof of this was furnished to the IO.</p>
<b>D.</b>	<b>Alleged discrepancies in the information supplied by the Auditors</b>	
12.	<p>Applicants are also guilty of tampering with</p>	<p>Not correct. The auditors have</p>

	<p>the witnesses, more particularly, they have restrained the Auditors from furnishing the necessary details and data to the Investigating Officer.</p> <p><i>(Page 11 of the Impugned Judgment)</i></p> <p>It also appears from the materials on record that on account of some pressure or influence that might have been exerted by the applicants, the Auditors who are stationed at Mumbai have also not cooperated with the investigation.</p> <p><i>(Page 59 of the Impugned Judgment)</i></p>	<p>fully co-operated with the investigation agency. The auditor even travelled to Gujarat and appeared before the IO and have furnished the required information.</p> <p>Details:-</p> <p><b>Auditors</b></p> <p>On 27.3.2014, Police write a letter to Haribhakti &amp; Co, Auditors of CJP raising six queries. <b>(Page 614 of the Gujarat HC paper book)</b></p> <p>On 14.4.2014, Haribhakti replies stating that the accounts have been re-verified and replying to all six queries. <b>(Page 606 of the Gujarat HC paper book).</b></p> <p>On 27.4.2014, IO writes to DM Sathe, Auditors of the Sabrang Trust raising six queries. <b>(Page 660 of the Gujarat HC paper book)</b></p> <p>On 15.4.2014, DM Sathe replies stating after a re-verification of all records and replying to all six queries. <b>(Page 617 of the Gujarat HC paper book).</b> Sathe replies explaining about the Cash withdrawals because of the specific queries put to him.</p> <p>In October 2014, Gamit from the Crime Branch visited the Offices of Haribhakti and Sathe without any prior notice. <b>(Page 934-35 of the Gujarat HC paper book).</b> On 21.10.2014, Haribhakti replied by email to the ACP Cyber Cell. <b>(Page 1080 of the Gujarat HC paper book)</b></p> <p>On 7.11.2014, Sathe appears in Ahmedabad and recorded his statement.</p> <p>Letter to Sathe on 26.12.2014 by the Crime Branch (Page 1085 of the Gujarat HC paper book) to which Sathe replied.</p> <p>On 13.12.2014, Letter is sent from IO to Haribhakti under Section 160 asking him to appear in person. <b>(Page 1076 of the Gujarat HC paper book)</b></p> <p>On 26.12.2014, second letter to Haribhakti to which he replies on 31.12.2014 <b>(Page 1077 of the Gujarat HC paper book)</b></p> <p>Besides the Re-Verification Reports by the respective</p>
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		Auditors of the Two Trusts, following six queries each about certain transactions were filed by the Petitioners before the Gujarat High Court. Report of Haribhakti & Co at <b>Running Pages Nos 606-616 of the Gujarat HC Paper Book; this also contains the letter from the IO</b> ); Report of DM Sathe & Co for Sabrang Trust at <b>Running Pages Nos 617-662 of the Gujarat HC Paper Book; this also contains the letter from the IO</b> ).
13.	The auditor D M Sathe in their reply to the IO, have given a certificate clearly stating that “ No grants were received (by Sabrang Trust) in the Financial year 2012-13 and 2013-14” but the Bank statements reflect that Sabrang Trust has received Rs.26,66,570 in the Financial year 2012-13 and Rs.54,20,848 in the Financial year 2013-14 as grants from the Ministry of HRD, Govt of India, New Delhi by way of an RTGS transfer.  <i>(Page 20 of the Impugned Judgment)</i>	Not true. The auditor was given a written notice asking specific questions which he answered in writing. There was no question put to him about this account. Letter from IO to DM Sathe auditor for Sabrang dated 27.3.2014 is at <b>Page 660-662 of the Gujarat HC Paper Book.</b>
14.	The aggregate amount mentioned by Chartered Accountants of CJP, towards credit card payment of the Petitioners was shown as Rs 13,26,960/-, however as per the bank statements this amount is Rs 20,04,817/-  <i>(Page 20 of the Impugned Judgment)</i>	The amount mentioned by the IO is for the period from 10.4.2007 to 6.1.2014. The Auditor was asked for the period 10.4.2007 to 31.3.2012 only. That is the sole reason for the discrepancy. Letter from IO to Haribhakti auditors for CJP dated 27.3.2014 is at <b>Page 614-616 of the Gujarat HC Paper Book.</b>
15.	The Petitioners in their various replies/pleadings have admitted to having made expenditure of very personal nature including purchase of wines, branded shoes, grocery, clothes etc through Credit Cards from the accounts of the Trust CJP, however the Chartered Accountant in their reply has claimed that “none of such personal expenses have been debited in the books of accounts of CJP.  <i>(Page 20 of the Impugned Judgment)</i>	Petitioners have never admitted to making personal expenditures fro the accounts of the Trust. Chartered Accountant made a true statement.
16.	Chartered Accountant - M/s Haribhakti & Company seem to have missed noticing that trustees have transferred Rs 82.35 lacks from the Trust account to their own company i.e. Sabrang Communication & Publishing Pvt	He has not missed it. These were approved expenditure towards reimbursements of shared expenses relating to office and staff. In fact when this decision

	<p>Ltd.</p> <p><i>(Page 21 of the Impugned Judgment)</i></p>	<p>was taken by the trustees, the Petitioners did not participate. Moreover, the premises that is being used for CJP and Sabrang Trust, is owned by the Petitioner's late father and now her mother. They have not taken any rent for the same in the last 20 years.</p>
17.	<p>The Chartered Accountant has also not commented on 50 cheques issued from the accounts of the CJP by the Petitioners towards Credit Card payments. The Chartered accountant has also not given any justification on huge cash withdrawal by the Petitioners from these accounts .</p> <p><i>(Page 21 of the Impugned Judgment)</i></p>	<p>The cheques made directly to the credit card were for expenses incurred for the trust. Instead of reimbursing to the Petitioner, the cheques were made directly to the Credit Card company.</p>
18.	<p>When the CA was asked to provide copies of all resolutions which authorized the Petitioners to make personal expenses, the CA of CJP provided copies of resolutions which were related to adoption of financial statements for the year 2008-9, 2009-10, 2010-11 and 2011-12. It is thus apparent that the Petitioners were not authorized by the board of Trustees to make such personal expenses from the Trust accounts.</p> <p><i>(Page 21 of the Impugned Judgment)</i></p>	<p>There was no personal expense that was authorised. Hence there was no occasion for getting a resolution passed for the same.</p>
<b>E.</b>	<b>Allegations regarding the manner in which the Trust is being run</b>	
19.	<p>The two Trusts are being run and managed by the applicants on their own. The other trustees are just for the name sake. They have no idea about the management of the affairs of the Trusts. He submitted that being trustees, they are also drawing salary, which is otherwise not permissible in law and is an offence.</p> <p><i>(Page 11 of the Impugned Judgment)</i></p>	<p>Not correct. Every decision is taken collectively by the trustees. In fact very many payment vouchers are authorised by trustees other than the Petitioners. No salary is being drawn for performing functions as a trustee/office bearers.</p> <p>Besides right from the start especially in connection with this malafide investigation, Trustees have replied collectively to the DCB Crime Branch. Even after the FIR and witch-hunt Trustees issued a Public statement. Thereafter,</p> <p><b>Trustees</b> On 11-12.4.2014 CJP Trustees received a letter from the IO. They convened an emergency meeting, concurred on a Re-Verification of all records by the Auditors of the Trusts. On 17.4.2014, reply by CJP Trustees. <i>(Page 663 of the Gujarat HC paper book)</i>, Their</p>

		<p>reply annexed a copy of the Re-Verification reports of the Auditor.</p> <p>On 8.4.2014, Trustee of Sabrang Trustees received a letter from the IO Crime Branch.</p> <p>On 17.4.2014, Sabrang Trust has replied. Their reply annexed a copy of the Re-Verification reports of the Auditor. <b>(Page 668 of the Gujarat HC paper book)</b></p>
20.	<p>The analysis of the 2 accounts of CJP and the 3 accounts of Sabrang Trust and 1 account of Sabrang Communication &amp; Publication Pvt Ltd, has revealed that the Petitioners Teesta Setalvad and Javed Anand, are drawing salary /reimbursement regularly from all the 6 accounts simultaneously.</p> <p><i>(Page 24 of the Impugned Judgment)</i></p>	<p>This was based on the projects that the trusts were executing at any given point and the actual association of the Petitioner with those projects. All payments were authorised by the Trustees and formed part of the approved budget and agreement with the donors. The donor agreements were part of the High Court record.</p>
21.	<p>From the accounts of the Sabrang Trust and CJP, the petitioners have withdrawn Rs.1,08,73,782=00 as cash.</p> <p><i>(Page 34 of the Impugned Judgment)</i></p>	<p>The Petitioners have not withdrawn the cash. The amounts referred to relate to a period of over 14 years. Cash withdrawals are necessary in any organization and there is a provision for petty cash in the accounting system. Cash vouchers for over 7 years were handed over to the IO on 4.2.2015. On one occasion, when there was flash floods in Bombay, a large cash withdrawal of Rs.5 lakhs has taken place in one day. This was authorized by the trust for purchase of emergency relief material. All supporting documents have been furnished to the IO and placed on record before the High Court.</p> <p><i>(Running Page Nos. 965-1004 of Gujarat HC Paper Book)</i></p>
22.	<p>Upon scrutiny of the saving accounts Nos.014104000142595 &amp; 014104000142601 of the petitioner nos. 1 &amp; 2 with the IDBI, Mumbai, it was noticed that both the accounts were opened on 30.04.2005. The FCRA permission from MHA for CJP and Sabrang Trust was granted in November, 2007. Proposal to purchase the Gulbarg Society was mooted by petitioner no.1 orally in December, 2007 and formally in January, 2008, Resolution was passed by the society accepting her proposal in June, 2008 and thereafter the advertisements commenced and</p>	<p>Facts as presented not correct. Foreign donations started coming only after FCRA permission. There were adequate donations earlier too. However it is not correct that the amounts started flowing in relation to the museum as the maximum amounts received were for specific projects which had nothing to do with the museum or with even cases of Gujarat riots.</p>

	<p>monies started pouring in.</p> <p><i>(Page 34 of the Impugned Judgment)</i></p>	
<b>F.</b>	<b>Alleged Non-co-operation of the Petitioners</b>	
23.	<p>The IO addressed a communication dated 18.3.2013 to the present Petitioners, seeking copies of Audited account statements and Balance Sheet, of CJP and Sabrang Trust for the last ten years, apart from other information regarding foreign donations received from national and international institutions for providing financial and legal assistance to riots victims and the utilization of the said funds. Specific queries were raised with regard to the receipt and utilization of donations received from the national/international bodies and private individuals for providing legal and financial assistance to riots victims in the accounts of CJP and Sabrang Trust. In response thereto, vide communication dated 26.3.2013, the petitioners declined to furnish any specific details sought for.</p> <p><i>(Page 13 of the Impugned Judgment)</i></p> <p>The concerned IO addressed the second communication dated 8.5.2013, seeking information as sought for vide communication dated 18.3.2013, calling upon the petitioners to co-operate with the investigation and furnish necessary details. Vide letter dated 20.5.2013, the petitioners informed the IO that they had received Rs. 4,60,000/- towards the proposed “Dream Museum”, their “accounts were audited and submitted to the relevant authorities and investigating into the matter reflects the vindictive attitude of the forces trying to subvert the process of justice”. However, no details sought for by the IO were furnished.</p> <p><i>(Page 14 of the Impugned Judgment)</i></p>	<p><b>Details of Summons Received Pre-FIR being Registered</b></p> <p>On 13.2.2013 the Citizens for Justice and Peace (CJP) wrote to Joint CP AK Sharma about the Complaint against the Petitioners in which without even the Police asking themy questions/summoning us, they had clarified/explained that the sister Trust, Sabrang Trust had received Rs 4.60 lakhs (Rs 4.10 lakhs from donors within India and Rs 50,000 from a donor overseas). This letter was signed by 4 Trustees of the CJP. <i>(Page 208 of the Gujarat HC paper book)</i></p> <p>On 18.3.2013 the DCP Crime Branch Ahmedabad letter was to the Sabrang Trust and CJP replied by March 26, 2013. <i>(Page 219 of the Gujarat HC paper book)</i></p> <p>Then letter on 8.5.2013 to Sabrang Trust from Gamit of the Crime Branch was replied to on 20.5.2013. <i>(Page 229 of the Gujarat HC paper book).</i></p>
24.	<p>The applicants did appear before the Investigating Officer once or twice and they were put number of questions for the purpose of effective investigation. Mr.Jethmalani, in the course of hearing of these applications, made available for my perusal the case-diary, wherein number of questions were put to the applicants and the stock reply which I find is necessary to be quoted :</p> <p>“As the question relates to accounts, the reply of which is given in our affidavit. If there is no reply, and if you will give me in writing, we will give you reply for the same.”</p> <p>To very few specific questions as regards</p>	<p>They were quite surprised that the IO was asking them questions about documents already submitted and explained. They have answered all the questions. They even read out the relevant portions from the documents to enable the IO to understand. It is not clear as to how the IO prepared the case diary. The Petitioners have no control over how the case diary is written. The Petitioners appeared before the IO as and when they were</p>

	<p>purchase of air tickets, holiday resorts bills, fees paid in dollars so far as the education of children is concerned, credit card payments, expensive shoes, clothes, beauty parlour bills, etc., the stock reply was, "Please give me in writing, we will give you reply for the same". To few other questions, the only reply was, "At present I do not remember it. Sir, if you will give me in writing, I will provide information of the same later on".</p> <p><i>(Page 53 of the Impugned Judgment)</i></p> <p><i>(Page 53 of the Impugned Judgment)</i></p>	<p>directed to appear., No notice under Section 41 of the cRPC was ever issued by them. Petitioners and other Trustees of both Trusts had been in communication with the Crime Branch since 2013 when newspaper reports of this malafide complaint kept appearing and yet the authorities have chosen to believe discredited persons rather than the documentation and replies supplied by the Petitioners.</p>
25.	<p>To a specific question as regards the personal expenses incurred using the credit cards from the bank accounts of the CJP and the Sabrang Trust, the reply was, "I state that we have submitted the detailed reply regarding use of Credit Card in Page No(s). 606 to 613 and Page No(s).617 to 659, in "Annexure-A (Colly) of Affidavit Dated 18/06/2014 to our Miscellaneous Criminal Application No.4677/2014 filed before the Honourable High Court of Gujarat. We have also informed in Audit Report of Shri D.M.Sathe and Haribhakti that we haven't incurred any personal expenses from Trust Bank Account (s). This information is asked for only to harass and defame us. You have not produced any documentary proof regarding your allegation in the matter."</p> <p><i>(Page 53 of the Impugned Judgment)</i></p>	<p>This shows that the Petitioners were referred to documents and showing the relevant documents which the IO has chosen to ignore.</p>
26.	<p>To a specific question regarding vouchers, the reply was, if we are asked in writing to submit vouchers of particular time and expenses, thereafter, we will provide you the same. As per the legal advice, we have obtained, it is neither necessary nor desirable to submit the same for the present investigation."</p> <p><i>(Page 54 of the Impugned Judgment)</i></p>	<p>Vouchers have already been submitted.</p>
27.	<p>To a specific question regarding the income tax returns, the reply was, "You have demanded copies of I.T&gt;Returns for the years from 2004-05 to 2012-13, but we are not bound to produce the same (before you)."</p> <p><i>(Page 54 of the Impugned Judgment)</i></p>	<p>This was in the course of the inquiry when the scope of investigation was not known. It is still not clear to the Petitioners.</p>
28.	<p>The above is suggestive of the fact that there is</p>	<p>This is a wrong conclusion.</p>

	<p>no cooperation at all. At any cost, the applicants want to evade the interrogation and are not ready and willing to disclose the true facts. If such are the answers given by the applicants to the questions put by the Investigating Officer at a stage when they are under the umbrella of an oral interim protection, I wonder what would be the position when they appear before the Investigating Officer armed with a full-fledged anticipatory bail order.</p> <p><i>(Page 54 of the Impugned Judgment)</i></p>	
<b>G.</b>	<b>Alleged discrepancies between audited reports of Sabrang Trust and CJP, and the bank statements received.</b>	
<b>a.</b>	<b>Sabrang Trust</b>	
29.	<p>In the year 2008-09, Donations as per Audit Report is Rs. 34, 02, 674/- , Donations as per bank statements is Rs.1,31,00,850 . Amount Difference- Rs.96,98,176 <i>(Page 15 of the Impugned Judgment)</i></p> <p>In the year 2009-10, Donations as per Audit Report is Rs. 16,96,503 , Donations as per bank statements is Rs. 40,91,187. Amount Difference- Rs.23,94,684 <i>(Page 15 of the Impugned Judgment)</i></p> <p>In the year 2010-11, Donations as per Audit Report is Rs. 10,000/-, Donations as per bank statements is Rs. 1,07,55,091/- . Amount Difference- Rs.1,07,45,091/-. <i>(Page 15 of the Impugned Judgment)</i></p> <p>In the year 2011-12, Donations as per Audit Report is Rs. 7,12,500/-, Donations as per bank statements is Rs.55,71,424/- . Amount Difference- Rs. 48,58,924/- <i>(Page 15 of the Impugned Judgment)</i></p> <p>In the year 2012-13, Donations as per Audit Report is Rs. 73,779/-, Donations as per bank statements is Rs. 28,40,070/- . Amount Difference- Rs. 27,66,291/- <i>(Page 15 of the Impugned Judgment)</i></p>	<p>Not correct. The IO has not read the entire income and expenditure, balance sheet and the schedules attached. If the same were read clearly, he would notice that there are other entries which reflect the amounts received. For example, there is a specific column in the balance sheet under the head “Liabilities” where unutilised grant amounts are reflected. Grants received are not income as per auditing procedures. A sample of these had been attached by Petitioners in the Gujarat High Court. (This was explained by the Petitioners at <b>Pages 528-531</b> in the additional affidavit dated 18.6.2014 of the Gujarat HC paper Book backed by documents at <b>Running Pages 686-697 of the Gujarat HC paper Book</b>)</p>
30.	<p>It is humbly submitted that on scrutiny of SB-General A/c No.369102010037953 of Sabrang Trust, it was noticed that the Govt. of India, Ministry of HRD, has paid through RTGS Approx Rs1.40 crores to Sabrang Trust as per details given below:</p>	<p>Not correct. The HRD amount was specifically reflected and this document filed at <b>Running Pages 675-76 and 682-83 of the Gujarat HC Paper Book.</b></p>

	<p>1. Rs 58,72,500 on 17.02.2011  2. Rs 26,66,570 on 13.07.2012  3. Rs 54,20,848 on 06.07.2013 which is missing from the audit report.</p> <p><i>(Page 16 of the Impugned Judgment)</i></p>	
31.	<p>It is humbly submitted that in the audit report of Sabrang Trust for the financial year 2011-2012, no income as interest received is reflected in the books of accounts however, scrutiny of the accounts of Sabrang trust reveals that during the financial year 2011-12, the trust has earned interest income of Rs.1,13,973. These details too seem to have missed the Auditor's scrutiny.</p> <p><i>(Page 16 of the Impugned Judgment)</i></p>	<p>Not correct. The Audited Statement of accounts for FY 2011-12 of Sabrang Trust reflect the following interest income during the year:  Rs.11,599 under 'Income and Expenditure Account' (<b>Running Page Nos 703 of the Gujarat HC Paper Book</b>); over Rs 1,81,000 as 'Interest Income from FCRA Account' (<b>Running Page Nos 708 of the Gujarat HC paper Book</b>); and over Rs. 1,31,000 as 'Interest Income' from the MHRD Account; (<b>Running Page Nos 710 of the Gujarat HC Paper Book</b>); Taken together the Audited Statement of Accounts reflect a total Interest Income during the year as over Rs 3.2 lakh which is far higher than the amount of Rs. 1,13,973 referred to by the IO.</p>
<b>b.</b>	<b>Citizens for Justice and Peace (based on 2 accounts of CJP with IDBI Bank i.e. SB A/c N0-014104000105705 and FCRA A/C No-014104000204736.)</b>	
32.	<p>In the year 2003-04, Donations as per Audit Report is Rs. 12,83,058/- , Donations as per bank statements is Rs. 2,85,947/-. Amount Difference- Rs.+9,97,111.  In the year 2004-05, Donations as per Audit Report is Rs. 24,49,677/- , Donations as per bank statements is Rs.23,18,426/- . Amount Difference- Rs. + 1,31,251  In the year 2005-06, Donations as per Audit Report is Rs. 41,85,015/- , Donations as per bank statements is Rs. 43, 52, 540/-. Amount Difference- Rs. + 167525</p> <p>In the year 2006-07, Donations as per Audit Report is Rs. 46,05,944/- , Donations as per bank statements is Rs.46,14,986/- . Amount Difference- Rs.9042/-  In the year 2007-08, Donations as per Audit Report is Rs. 23,50,471/- , Donations as per bank statements is Rs.25,60,704/- . Amount Difference- Rs. +2,10,233  In the year 2008-09, Donations as per Audit Report is Rs. 66,03,238/- , Donations as per bank statements is Rs.71,03,630/- . Amount</p>	<p>Not correct. The donation as per Audit Report is based on CJP's Books of Accounts. It is not clear how the donation as per bank statement by the IO is far less than the donation as per the Audit report. This is a period far pre-dating the set of allegations made in the FIR. This point has been addressed on <b>Running Page Nos 535 and 536 of the Gujarat HC Paper Book.</b></p>

	<p>Difference- Rs.-5,00,392  In the year 2009-10, Donations as per Audit Report is Rs. 53,33,780/-, Donations as per bank statements is Rs. 47,67,630. Amount Difference- Rs.-5,66,150/-  In the year 2010-11, Donations as per Audit Report is Rs. 42,77,484/-, Donations as per bank statements is Rs. 63,49,086/- . Amount Difference- Rs.-20,71,602/-.  In the year 2011-12, Donations as per Audit Report is Rs. 51,28,452/-, Donations as per bank statements is Rs.47,71,812/- . Amount Difference- Rs.-3,56,640/-  In the year 2012-13, Donations as per Audit Report is Rs. 81,39,536/-, Donations as per bank statements is Rs. 95,93,414/- . Amount Difference- Rs. -14,53,878/-</p> <p><i>(Page 16 of the Impugned Judgment)</i></p>	
<b>c.</b>	<b>Amounts transferred from three accounts of Sabrang Trust to Teesta Setalvad</b>	
33.	<p>From FCRA Account-  Rs. 22,49,956/- as per bank account statement  Rs. 15,58,000/- as per statement provided by DM Sathe, auditor of Sabrang Trust  From HRD Account-  Rs. 8,59,435/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust  From SB-Gen Account-  Rs. 4,97,762/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust</p> <p><i>(Page 18 of the Impugned Judgment)</i></p>	<p>The amount mentioned by the IO is for the period from 10.4.2007 to 6.1.2014. The Auditor was asked for the period 10.4.2007 to 31.3.2012 only. That is the sole reason for the discrepancy. Letter from IO to DM Sathe auditor for Sabrang dated 27.3.2014 is at <b>Page 660-662 of the Gujarat HC Paper Book.</b></p>
<b>d.</b>	<b>Amounts transferred from three accounts of Sabrang Trust to Javed Anand</b>	
34.	<p>From FCRA Account-  Rs. 19,18,676/- as per bank account statement  Rs. 13,87,650/- as per statement provided by DM Sathe, auditor of Sabrang Trust  From HRD Account-  Rs. 7,58,320/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust  From SB-Gen Account-  Rs. 34,743/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust</p> <p><i>(Page 18 of the Impugned Judgment)</i></p>	<p>The amount mentioned by the IO is for the period from 10.4.2007 to 6.1.2014. The Auditor was asked for the period 10.4.2007 to 31.3.2012 only. That is the sole reason for the discrepancy.</p>
<b>e.</b>	<b>Amounts transferred from three accounts of Sabrang Trust to Sabrang</b>	

	<b>Communication &amp; Publishing Pvt. Ltd.</b>	
35.	<p>From FCRA Account- Rs. 45,02,848/- as per bank account statement Rs. 28,35,920/- as per statement provided by DM Sathe, auditor of Sabrang Trust</p> <p>From HRD Account- Rs. 22,54,766/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust</p> <p>From SB-Gen Account- Rs. 19,91,870/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust</p> <p><i>(Page 18 of the Impugned Judgment)</i></p>	<p>The amount mentioned by the Io is for the period from 10.4.2007 to 6.1.2014. The Auditor was asked for the period 10.4.2007 to 31.3.2012 only. That is the sole reason for the discrepancy. Letter from IO to DM Sathe auditor for Sabrang dated 27.3.2014 is at <b>Page 660-662 of the Gujarat HC Paper Book.</b></p>
<b>f.</b>	<b>Amounts transferred from three accounts of Sabrang Trust (Cash withdrawals)</b>	
36.	<p>From FCRA Account- Rs. 12,75,000/- as per bank account statement Rs. 10,00,000/- as per statement provided by DM Sathe, auditor of Sabrang Trust</p> <p>From HRD Account- Rs. 11,02,000/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust</p> <p>From SB-Gen Account- Rs. 18,93,925/- as per bank account statement and no information provided by DM Sathe, auditor of Sabrang Trust</p> <p><i>(Page 19 of the Impugned Judgment)</i></p>	<p>The amount mentioned by the Io is for the period from 10.4.2007 to 6.1.2014. The Auditor was asked for the period 10.4.2007 to 31.3.2012 only. That is the sole reason for the discrepancy. Letter from IO to DM Sathe auditor for Sabrang dated 27.3.2014 is at <b>Page 660-662 of the Gujarat HC Paper Book.</b></p>
<b>H.</b>	<b>Alleged Financial Irregularities By Teesta Setalvad &amp; Javed Anand In The Account of Citizens For Justice &amp; Peace (CJP) &amp; Sabrang Trust</b>	
<b>a.</b>	<b>Sabrang Trust</b>	
37.	<p>Amount credited to FCRA A/c No.369102010802885 with UBI, Period- 10.4.2007-6.1.2014 : Foreign Donation :Rs. 1,35,10,311 Local Donations: Nil</p> <p>Amount credited to SB-General A/c No 369102010037953 with UBI, Period- 1.1.01 to 3.4.2014: Foreign Donation : Nil Local Donations: Rs. 3,25,46,613/-</p> <p>Amount credited to HRD A/c No 369102010806781 with UBI. Period- 23.02.11 to 03.04.14 : Foreign Donation : Nil Local Donations: Rs. 15,630/-</p> <p><i>(Page 22 of the Impugned Judgment)</i></p> <p>With the emergence of two new accounts, the total donation in Sabrang Trust has gone to Rs 4.61 crores as against Rs 1.35 Crores as referred to earlier. These facts were never disclosed before any Court by the Petitioners in their Petitions and pleadings.</p>	<p>This is not an irregularity. It is a mandatory requirement that foreign donations must be to a FCRA account and local donations are deposited in a local account which the Petitioners have followed. Infact the IO has not recorded the correct amount and the correct amount was reflected in the affidavit.</p>

<b>b.</b>	<b>Citizens for Justice and Peace</b>	
38.	<p>Amount credited to FCRA A/c No.1404000204736 with IDBI Bank. Period - 12.04.07 to 08.01.2014 : Foreign Donation :Rs. 1,02,05,312/- Local Donations: Nil Amount credited to SB A/c No . 014104000105705 with IDBI .-Period 26.02.2004 to 18.12.2013: Foreign Donation : Nil Local Donations: Rs. 4,11,97,234/-</p> <p><i>(Page 22 of the Impugned Judgment)</i></p>	<p>It is a vague allegation. The books of account revealed the total amounts received. However, these were not for the museum.</p>
<b>I.</b>	<b>Alleged facts that have emerged from the analysis of the Personal Account of Teesta Setalvad and Javed Anand :</b>	
<b>a.</b>	<b>Teesta Setalvad</b>	
<b>i.</b>	<b>SB A/c No.369102010003883 with UBI, Mumbai: Account Opening Date: 01/01/2001</b>	
39.	<p>Deposit From 01.01.2001 to 31.12.2001 : NIL Deposit From 01.01.2002 to 31.12.2002 : NIL Deposit from 16.03.2003 to 17.01.2014 : Rs 1,53,70,51</p> <p><i>(Page 23 of the Impugned Judgment)</i></p>	<p>Wrong. Bank statements filed in the Court show otherwise which the High Court has not considered. On affidavit at Page 569 of the Gujarat High Court Paper book, Applicants referring to Annexures 'H Colly' to the affidavit dated 18.6.2014 at Pages 744-770 (which were the actual monthly Bank statements for the period 01.01.2001 to 31.12.2002 that were annexed to show that during calendar year 2001, Rs 8,10,514 was credited to the UBI Bank Acct of Teesta Setalvad and similarly Rs 10,69,327 was credited into the same account during calendar year 2002.</p>
<b>ii.</b>	<b>SB A/c No.014104000142595 with IDBI Bank, Mumbai: Account Opening Date: 30/04/2005</b>	
40.	<p>Deposit from 30.04.05 to 15.01.2014 : Rs 68,25,000</p> <p><i>(Page 23 of the Impugned Judgment)</i></p>	<p>Not correct. The amount reflects all the transactions and all of them are not receipts.</p>
<b>b.</b>	<b>Javed Anand</b>	
<b>i.</b>	<b>SB A/c No.369102010006884 with UBI, Mumbai: Account Opening Date: 01/01/2001</b>	
41.	<p>Deposit from 01.01.2001 to 31.12.2001 : NIL Deposit from 01.01.2002 to 31.12.2002 : NIL</p>	<p>Wrong. Bank statements filed in the Court show otherwise which the High Court has not</p>

	<i>(Page 23 of the Impugned Judgment)</i>	considered. On affidavit at Page 570 of the Gujarat High Court Paper book, Applicants referring to Annexures 'I Colly' to the affidavit dated 18.6.2014 at Pages 771-798 (which were the actual monthly Bank statements for the period 01.01.2001 to 31.12.2002) that were annexed to show that during calendar year 2001, Rs.3,12,663 was credited to the UBI Bank Acct of Javed Anand and similarly Rs 6,11,488 was credited into the same account during calendar year 2002.
42.	Deposit from 1.1.2003 to 18.02.2014 : Rs 96,43,000  <i>(Page 23 of the Impugned Judgment)</i>	Not correct. The amount reflects all the transactions and all of them are not receipts.
<b>ii.</b>	<b>SB A/c No.014104000142601 with IDBI Bank, Mumbai: Account Opening Date: 30/04/2005</b>	
43.	Deposit from 30.04.05 to 26.12.13 : Rs 39,65,000  <i>(Page 23 of the Impugned Judgment)</i>	Not correct. The amount reflects all the transactions and all of them are not receipts.
<b>J.</b>	<b>Deposits in the accounts of the Petitioners</b>	
44.	On inquiry from Citi Bank about the credit entries, the bank has informed that an amount of Rs 29,20,000 has been received in the account of Accused no-1, from Ashoka Foundation, Arlington, USA. It appears that the Petitioners have directly accepted the foreign donation in their SB accounts which requires thorough investigation.  <i>(Page 24 of the Impugned Judgment)</i>	The Petitioner has received Rs.7,20,000/- @ Rs.20,000/- per month from Ashoka Foundation which is a fellowship. This is a payment made in rupees. There is no other payment received from Ashoka Foundation. There is no basis for this allegation nor has the IO filed any document in support. <b>(Running Page Nos 888-893 of the Gujarat HC Paper Book)</b>
45.	Receipt of donations to the tune of Rs.29,20,000=00 from Ashoka Foundation, Arlington, USA, in the personal accounts of Ms.Setalvad and Rs.6,05,442=00 as foreign remittance in Ms.Setalvad's personal account.  <i>(Page 35 of the Impugned Judgment)</i>	There is no receipt of Rs.29,20,000/- from Ashoka Foundation. A three year fellowship of Rs 20,000 each (approx) for a period of three years was awarded to Teesta Setalvad. <b>(Running Page Nos. 888-893 of the Gujarat HC Paper Book)</b> Rs.6,05,442/- was received as award money which was received following written permission from the FCRA.
<b>K.</b>	<b>ALLEGED FALSE STATEMENTS MADE BY THE PETITIONERS</b>	
46.	The Petitioners in Criminal Writ Petition No 173/2014 filed in the Bombay High Court on	This was a genuine oversight which was explained. Even

	<p>15.01.2014 for quashing of present FIR No 1/2014, at page no 11, para (G) of the Petition stated that:</p> <p>“As required under the Bombay Public Trust Act, 1950 the Accounts of Sabrang Trust are audited annually by Chartered Accountants and are filed with the Charity Commissioner, Mumbai along with the Auditor’s Report every year. Similarly, as required under the Bombay Public Trust Act, 1950 the Accounts of CJP are audited annually by Chartered Accountants and are filed with the Charity Commissioner, Mumbai along with the Auditor’s Report every year”</p> <p><i>(Page 27 of the Impugned Judgment)</i></p>	<p>before the FIR was registered, the error was rectified within the confines of the law.</p> <p>Annual IT Returns from FY 2003-04 to FY 2013-14 for Sabrang Trust and CJP were submitted by the Petitioners/Apellants to the IO on 15-16.12.2014 after their first appearance for questioning pursuant to the Order of the Gujarat HC dated 5.12.2014. <b>(Running Pages 1027-1049-of the Gujarat HC Paper Book)</b></p>
<b>L.</b>	<b>Filing of annual Audited Reports and statements of Accounts to the Charity Commissioner</b>	
47.	<p>Investigation has revealed that the Petitioners have not been filing their annual Audited Reports and statements of Accounts to the Charity Commissioner, every year, as repeatedly claimed by them.</p> <p><i>(Page 29 of the Impugned Judgment)</i></p> <p>it is evidently clear that, it is only when the FIR came to be filed in January 2014 for embezzlement of funds, that the petitioners apprehended the likelihood of their accounts being scrutinized and they rushed to get them prepared &amp; filed in March 2014.</p> <p><i>(Page 32 of the Impugned Judgment)</i></p>	<p>Not correct. The filing before Charity Commissioner was before the FIR was registered in the case of CJP. Yearly accounts were otherwise prepared and submitted to IT Department and FCRA on time. The acknowledgements for the same was handed over to the IO.</p>
<b>M.</b>	<b>Other baseless allegations and conclusions against the Petitioners</b>	
48.	<p>2 accounts of CJP in IDBI Bank and 1 account of Sabrang Trust in Union Bank of India were seized by the Police vide communication dated 14.01.2014. Till such time the Police had knowledge of only 3 accounts as the accounts of CJP and Sabrang Trust. However as soon as these three accounts were seized, on 23.01.2014 the petitioner immediately transferred Rs 24,50,000 and Rs 11,50,000 from the other 2 accounts of Sabrang trust unknown to the investigation authority.</p> <p><i>(Page 24 of the Impugned Judgment)</i></p>	<p>This was to continue with legitimate and legal activities and there was nothing illegal in this.</p>
49.	<p>Mere auditing of accounts cannot be presumptive of their lack of involvement and preclude investigation. The Petitioners by their conduct have revealed that they are not ready and willing to cooperate with the investigation. As trustees, they should have readily offered their accounts for investigation and scrutiny.</p> <p><i>(Page 25 of the Impugned Judgment)</i></p>	<p>Not correct. They have fully co-operated and will continue to co-operate.</p>

50.	Further no substantial income of any nature, except from the CJP and Sabrang Trust, is noticed in both the above mentioned personal accounts of the petitioners, which were further invested in fixed deposits, shares and mutual funds such as ICICI Prudential, Reliance Capital, Kotak Mahindra, Franklin Templeton etc. <i>(Page 34-35 of the Impugned Judgment)</i>	Amounts were received as explained above. Once these amounts are received, how to invest them, it is entirely upto the Petitioners. No donation has been used for personal expenses.
51.	The case of the prosecution is based on cogent documentary evidence received from the Charity Commissioner, Mumbai, Ministry of Home Affairs, New Delhi, various Banks, etc. Financial details received from these authorities require detailed investigation. <i>(Page 35 of the Impugned Judgment)</i>	The documents produced by the Petitioners have not been examined. In any case, these do not require custodial interrogation as they all relate to accounts.
52.	The petitioners have never remained present before any investigating agency and have employed every means to avoid the due process of law. The petitioners seek to avoid custodial interrogation by the investigating authorities by dismissing cogent documentary evidence as accounting jugglery. Approximately 44% of the total donations received in the Sabrang Trust and approximately 35% of the total donations received in the CJP, were transferred to their personal accounts.  <i>(Page 35 of the Impugned Judgment)</i>	Not correct. Whenever they have been summoned, they have appeared. They have provided all the documents. The percentage referred to is not correct. Less than 5% has been paid to the Petitioner no.1 and less than 3% has been paid to Petitioner no.2 towards salary/honorarium. It seems that this figure has been arrived at by adding many items which did not really get paid to the Petitioners. Details have been given in several affidavits and were also explained in detail before the Gujarat HC.
53.	The petitioners have sought to dismiss cash withdrawals, bank transfers and credit card payments on the specious plea of having their accounts audited. Investigation has already proved that there are major discrepancies in the Audits Reports. The nature of expenditure as revealed from the data received from the Citi Bank shows that substantial amount is spent on entertainment, shopping, domestic requirements and other expenses of purely personal nature. Online payment of hundreds of U.S. Dollars, Pounds, Canadian Dollars towards college board entrance exams in colleges in U.S, UK, from the NGO Trust accounts raises doubts about the nature of social work undertaken by these NGOs.  <i>(Page 36 of the Impugned Judgment)</i>	No such plea has been taken. However it is true that accounts are audited as required under the law.
54.	The manner in which the petitioners have dealt with the public funds needs to be investigated, considering that whilst on the one hand, as stated by several witnesses, not a single rupee of financial aid has ever been received by any of the riots victims, crores of	Petitioners have always been open for investigation. However it is completely incorrect that there was not even a deposit of Rs.10,000/- in the accounts before 2003.

<p>rupees received for the upliftment/rehabilitation of the riots victims and for construction of a unique “Museum of Resistance” has been transferred to their personal accounts, credit card payments and expenses of purely personal nature. Whilst financial condition of the victims remained unchanged over the years, the accused, who, till February 2003, had not even deposited Rs.10,000=00 in their accounts, in the short time, have amassed crores of rupees of funds.</p> <p><i>(Page 38 of the Impugned Judgment)</i></p>	<p>These accounts are operational long before the trusts were set up. There have been regular deposits made as the bank statements reflect.</p> <p>Wrong. Bank statements filed in the Court show otherwise which the High Court has not considered. On affidavit at Page 569 of the Gujarat High Court Paper book, Applicants referring to Annexures ‘H Colly’ to the affidavit dated 18.6.2014 at Pages 744-770 (which were the actual monthly Bank statements for the period 01.01.2001 to 31.12.2002 (Teesta Setalvad) that were annexed to show that during calendar year 2001, Rs 8,10,514 was credited to the UBI Bank Acct of Teesta Setalvad and similarly Rs 10,69,327 was credited into the same account during calendar year 2002.</p> <p>On affidavit at Page 569 of the Gujarat High Court Paper book, Applicants referring to k statements for the period 01.01.2001 to 31.12.2002 that were annexed to show that during calendar year 2001, Rs 8,10,514 was credited to the UBI Bank Acct of Teesta Setalvad and similarly Rs 10,69,327 was credited into the same account during calendar year 2002.</p> <p>On affidavit at Page 570 of the Gujarat High Court Paper book, Applicants referring to Annexures ‘I Colly’ to the affidavit dated 18.6.2014 at Pages 771-798 (which were the actual monthly Bank statements for the period 01.01.2001 to 31.12.2002) that were annexed to show that during calendar year 2001, Rs.3,12,663 was credited to the UBI Bank Acct of Javed Anand</p>
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		and similarly Rs 6,11,488 was credited into the same account during calendar year 2002. On affidavit at Page 570 of the Gujarat High Court Paper book, Applicants referring to Annexures 'I Colly' to the affidavit dated 18.6.2014 at Pages 771-798 (which were the actual monthly Bank statements for the period 01.01.2001 to 31.12.2002) that were annexed to show that during calendar year 2001, Rs.3,12,663 was credited to the UBI Bank Acct of Javed Anand and similarly Rs 6,11,488 was credited into the same account during calendar year 2002.
55.	If everything is in the affidavit filed before this Court, and if everything is to be looked into by the Investigating Officer and understand from the affidavit, then that hardly can be a ground for grant of anticipatory bail.  <i>(Page 54 of the Impugned Judgment)</i>	If documents are already placed on record, what is the harm for an investigating officer to refer to the same. In any event, the allegation is of non-cooperation. This finding reflects that the Petitioners were not only co-operating but had placed documents, running into over 1500 pages, that go way beyond the scope of the FIR, both before the IO as well as the Court.

It is submitted this complaint as well as other complaints filed against the Petitioner are all part of the systematic actions of the State of Gujarat targeting the Petitioner. The table below will illustrate the other cases that were instituted against her, all in the State of Gujarat.

(A) FIR No.	Details	Status
Registered in Best Bakery case	Registered at the instance of a witness Ms.Zahira Shiekh	An application was filed before this Hon'ble Court to inquire into the matter. This Hon'ble Court ordered an enquiry to be conducted by the Registrar with support

		from a senior officer from the Delhi Police. There was also a financial investigation which completely exonerated the Petitioners and found Ms.Shaikh guilty.
CR 1-3-2006	Filed by an officer of the government at 1.30 Am on 2.1.2006. This is a FIR filed following some digging of the ground by some persons seeking to retrieve some debris of their dead relatives who were buried hurriedly. The FIR was filed after the High Court ordered the CBI to enquire into the matter and the victims were directed to give samples for DNA testing. Teesta Setalvad was added as an accused in this case in 2011	There is a stay of further proceedings in the matter by order dated 29.7.2011 in SLP (CrI) No.5275-76/2011
M.Case No.2/2011, PS Navrangpura, under sections 193-196, 197, 200 and 120B	Filed by the Registrar of the Court following an application made by Raees Khan that Teesta Setalvad created false affidavits.	There is a stay granted by the Supreme Court in SLP (crl) No.6754-56 of 2011 dated 2.9.2011
Defamation case filed by Raees Khan (37/12 dtd 20.6.2012 10/12 dtd 23/07/2012)	A simple defamation case was used to conduct a roving Inquiry by the DCB Crime Branch, Ahmedabad	This roving Inquiry has been challenged in a petition before the Hon'ble High Court (SCA No 2825/2012)
Present FIR CR 1/2014	Firoz Khan Saeed Khan Pathan in which Raees Khan is a witness	ABA refused by the Gujarat HC
CR. No. I-45/2014 lodged by Crime Branch Ahmedabad On August 23, 2014 u/s 153-A, 295A of IPC and S.66 of the Information Technology Act on August 23, 2014.	An image on twitter with no reference to anyone but a computer generated picture where ISIS person was shown to have arms which appeared like a hindu goddess. Within 40 minutes of this tweet, the Petitioner no.1, removed the tweet. However two FIRs have been registered in the State of Gujarat. Following news reports regarding the registration of the FIR Teesta Setalvad had sent by fax and email the Apology that she had issued following my inadvertent action on twitter to 1) Shri Shivanand Jha, Commissioner of Police, Ahmedabad 2) Shri P C Thakur, Director General of Police, Ahmedabad 3) Shri D H Desai, Police Inspector, Gomtipur Police Station, Ahmedabad 4) Shri A G Gohil, Police	

	<p>Inspector, Ghatodia Police Station, Ahmedabad 5) 'C' Division Police Station, Ref: FIR by VHP Leader Kirit Mistry.          ABA was resisted and every attempt made to seize her laptop.          Teesta Setalvad appeared and recorded her statement before the Crime Branch.</p>	
<p>CR Nos. I. 162/2014.          Lodged by the Bhavnagar Police Station "C" Division</p>	<p>Gujarat Police Bhavnagar lodges another FIR on the same tweet by Petitioner No 1 despite her deletion of the tweet and apology for the same. Even here ABA is contested and every effort made to harass the petitioner</p>	