

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

New Delhi, 22nd March, 2019

PRESS RELEASE

CBDT refutes media report

A search action under section 132 of the Income-tax Act, 1961 was carried out on **Sh. D.K Shivakumar** and group of cases on **2nd August, 2017** by the Income Tax Investigation Directorate of Karnataka & Goa. A large evidence of incriminating material against Shri D. K Shivakumar and his company were found.

During the search, some loose papers were given to the raiding party. They were a **xerox copy** of Karnataka Legislative Assembly, Legislator's Diary pages of 2009 with details of numerical entries against some individual names. The original of these documents was never given.

The same was confronted to Sh. D. K. Shivakumar in a statement recorded under section 131 of the Income-tax Act, 1961 on 19/10/2017.

- In response, **he stated that this was a copy of diary, written by Mr. BS Yeddyurappa, and the payments paid on behalf of Mr. BS Yeddyurappa to legislators, and received from various leaders, MLAs, Ministers when they were in power.**
- On being asked as to **how he got possession** of the said loose sheets, in response, Sh DK Shivakumar stated that, being a politician, he procures information about other parties, leaders and members and as the said loose sheets contain political information, **he cannot disclose the source of information.** Further, he also stated that he keeps getting such information from the general public.
- He also stated that **he did not know the time period in which the said transactions have taken place and that he did not have the originals of the said loose sheets.**
- In response to the question **as to why the said matter was not brought to the notice of ACB or Lokayukta of Karnataka, Sh D. K. Shivakumar stated that as he did not know about the genuineness of the said loose sheets,** he did not inform the same to enforcement agencies.
- He further **stated that the handwriting in the loose sheets could be of Mr. B.S. Yeddyurappa** on the basis of comparison between various documents written by Mr. BS Yeddyurappa and the handwriting in the loose sheets.

The said **seized material and the statements of Sh DK Shivakumar were confronted to Sh B. S. Yedyurappa on 25.11.2017** in a statement recorded under section 131 of the Income-tax Act, 1961.

- He stated that **he was not in the habit of writing a dairy and that the loose sheets in question were not in his handwriting. He denied his handwriting and signatures on the loose sheets.**
- Also, as the handwriting did not belong to him, **he cannot have any knowledge about the contents** of the said loose sheets.
- He further stated that **contents of the loose sheets were false and fabricated and his name has been used to malign his political career.**
- **He also provided a sample of his handwriting in order to verify the genuineness of the said loose sheets.** Further, he also stated that the fabricated loose sheets were politically motivated with an intention to tarnish his political image.

In view of the said facts, **an enquiry was made to The Director, Central Forensic Science Laboratory**, Directorate of Forensics Science Services, Ministry of Home Affairs, Government of India, Amberpet Post, Ramanthapur, Hyderabad - 500013, Telangana on availability of Document Analysis and the procedure, time period for the same on 18.04.2018.

In response, **CFSL, Hyderabad replied on 24.04.2018** vide letter No.CFSL(H)/Documents/2018/410 dated 24.04.2018 **that the examination of handwriting and signatures is carried out in the said laboratory and that all the disputed documents are to be sent in original. No originals were given by Shri D. K. Shivakumar.**

It is clear that for a forensic analysis of the disputed writings to establish its evidentiary value, originals of the same are required. All efforts have been made by the Income Tax Office concerned to procure the originals of the disputed writings. However, the details about the place and custody of the original writings and, if the original writings exist, are not available. The same loose sheets prima-facie appear to be of a doubtful nature and were given by the person who was being raided for tax violations.

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