

FIRST INFORMATION REPORT

TAMIL NADU POLICE
INTEGRATED INVESTIGATION FORM-I

முதல் தகவல் அறிக்கை
(Under Section 154 Cr.P.C.)
(கு.வி.தொ.பிரிவு 154 இன் கீழ்)

8093837

1. District: **THANJAVUR.**
மாவட்டம்

PS: **VETRE**
காவல்நிலையம்

Year: **2019**
ஆண்டு

FIR No: **11/2019** Date: **16.12.2019**
மு.த.அ. எண் நாள்

2. (i) Act சட்டம்: **PC Act - 1988 - 13 (2) 1/w**

Sections பிரிவுகள்: **13 (1) (e) & PC Act 1988**

(ii) Act சட்டம்: **2PC 109 IPC 1/w 13(2) 1/w**

Sections பிரிவுகள்: **13 (1) (e) & PC Act 1988**

(iii) Act சட்டம்:
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும்: -

3. (a) Occurrence of Offence Day :
குற்ற நிகழ்வு நாள் **29.10.11** Date from :
நாள் முதல் **24.10.16**

Date to :
நாள் வரை

Time Period :
நேர அளவு - Time from :
நேரம் முதல் -

Time to :
நேரம் வரை

(b) Information Received at PS. Date :
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் -

Time : **FIR DATE: 16.12.2019.**
நேரம்

(c) General Diary Reference : Entry No(s)
பொது நாட்குறிப்பில் பதிவு விவரம் எண் **16.12.2019.**

Time : **1700 hrs.**
நேரம்

4. Type of Information : Written/ Oral :
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக

Based on 16 P.E. Report.

5. Place of Occurrence (a) Direction and Distance from PS:
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் **Residence of accused No. 1.**

Beat Number : முறைக் காவல் எண் (b) Address : **THIRUCHOTRAITHURAI. THIRUVAIYARU.**
முகவரி **2 km North East.**

(c) In case outside limit of this Police Station, then the Name of P.S. :
இக்காவல் நிலைய எல்லைக்கப்பால் நடந்து இருக்குமாயின், அந்நிலையில் அந்த கா.நி.பெயர் மாவட்டம் - District :

6. Complainant / Informant (a) Name :
குற்றமுறையீட்டாளர் / தகவல் தந்தவர் பெயர் **R. VENKATESAN** (b) Father's/ Husband's Name :
தந்தை / கணவர் பெயர் **K. RENJASOMY**

(c) Date / Year of Birth :
நாள் / பிறந்த ஆண்டு **1963** (d) Nationality :
நாட்டினம் **INDIAN.** (e) Passport No. :
வெளிநாட்டு கடவுச்சீட்டு எண்

Date of Issue :
வழங்கப்பட்ட நாள்

Place of Issue :
வழங்கப்பட்ட இடம் **% vigilance anti corruption unit, Thanjavur**

(f) Occupation :
தொழில் **INSPECTOR OF POLICE.** (g) Address :
முகவரி

7. Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)
தெரிந்த / ஐயப்பட்ட/குறிய / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்
(தேவையெனில் தனித்தான் இணைக்கவும்)

① **N. ELANGOVAN 50/19 S/NATARAJAN, Formerly vice chairman, Thirukoilai**
Resi, Main rd, Thiruchotruthurai.

② **B. GAYATHI 43/19 W/O ELANGOVAN Resi Main rd, Thiruchotruthurai**
THIRUVAIYARU.

Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையீட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்

After conducting preliminary Enquiry the case is reported.

9. Particulars of properties stolen / involved (Attach separate sheet if necessary)
கனவாடப்பட்ட / களவிற்குள்ளான சொத்துக்களின் விவரம் (தேவையெனில் தனித் தாளில் இணைக்கவும்)

— No —

10. Total value of properties stolen / involved :
கனவாடப்பட்ட / களவிற்குள்ளான சொத்துக்களின் மொத்த மதிப்பு — No —
11. Inquest Report / Un-natural death Case No. if any:
பிண விசாரணை அறிக்கை / இயற்கைக்கு மாறான இறப்பு என ஏதேனும் இருந்தால்
12. FIR Contents (Attach separate sheet, if required) :
முதல் தகவல் அறிக்கையின் சுருக்கம். (தேவையெனில் தனித்தாளில் இணைக்கவும்)

SUBMITTED:

Accused-1:

N.Elangovan, age.50/2019,
S/o Natarajan,
Formerly Vice Chairman,
Thiruvaiyaru Panchayat Union,
Thiruvaiyaru, Thiruvaiyaru Tk,
Thanjavur Dt.

Resi:

Main Road, Thiruchotruthurai,
Thiruvaiyaru Taluk,
Thanjavur Dt.

Accused-2:

B.Gayathri, age.43/2019,
w/o Elangovan,
Main Road, Thiruchotruthurai,
Thiruvaiyaur Taluk,
Thanjavur Dt.

Based on credible source of information; the Preliminary Enquiry was conducted into the allegation that marginally noted Accused-1 acquired, amassed wealth in the name of his wife Accused-2 during the check period from 29.10.2011 to 24.10.2016 and the preliminary enquiry reveals the following facts.

The Accused-1 was formerly serving as vice chairman Thiruvaiyaru Panchayat Union, Thanjavur district from 29.10.2011 to 24.10.2016 and hence he was a public servant within the meaning of section 2(c) of the Prevention of Corruption Act, 1988 during the period of occurrence.

13. Action taken : Since the above report reveals commission of offence(s) u/s as mentioned at Item No.2 registered the case and took up the investigation / directed Rank to take up the investigation / Refused investigation / transferred to PS.....on point of jurisdiction.

எடுக்கப்பட்ட நடவடிக்கை : மேலே குற்ற முறையிட்ட உள்வை பிளவு 2ல் கூறப்பட்ட சட்ட பிரிவுப்படியான குற்றமாக வழக்கு பதிவு செய்து புலனாய்வுக்கு எடுத்துக்கொள்ளப்பட்டது / பணிக்கப்படுதல் பதவி நிலை பணியாளரின் புலனாய்வுக்கு எடுத்துக்கொள்ள பணிக்கப்பட்டது / மறுக்கப்பட்டு எல்வையைக் கருதி புலனாய்வுக்கு காவல் நிலையத்திற்கு மாற்றப்படுகிறது.

FIR read over to the Complainant / Informant, admitted to be correctly recorded and a copy given to the Complainant / Informant free of cost.

முதலு குற்றமுறையிட்டாளருக்கு / தகவல் தந்தவருக்கு படித்துக்காட்டி, அது சரியாக எழுதப்பட்டு இருப்பதாக ஏற்றுக் கொள்ளப்பட்டு, அதன் படி நகல் ஒன்று இலவசமாக கொடுக்கப்பட்டது.

14. Signature / Thumb Impression of the Complainant / Informant
குற்றமுறையிட்டாளர் / தகவல் கொடுப்பவரின் ஒப்பம் / பெருவிரல் இரேகைப் பதிவு

Signature of the Officer in-charge, Police Station
காவல் நிலைய பொறுப்பு அலுவலரின் ஒப்பம்

15. Date & Time of despatch to the court:
நீதிமன்றத்திற்கு அனுப்பப்பட்ட நாளும், நேரமும்

16.12.2019 at 17.15 hr.

Name: குயி
Rank: தலை

R. VENKATESAN.
INSP of Police,
VJRC, THANJAVUR.

The Enquiry reveals that in the year 2011 (i.e.) 29.10.2011, the Accused-1 was elected as 14th ward member and served as Vice Chairman of Thiruvaiyaru Union in Thanjavur district during the check period from 29.10.2011 to 24.10.2016.

The accused-1 N.Elangovan is native of Thiruchotruthurai village. His father is Tr.Natarajan and mother is Tmt.Saroja.

He married one B.Gayathiri / Accused-2, D/o Tr.Balasubramanian, Thondampatti in the year 2002 and the accused 1 & 2 have two sons namely Selvan.Balaji and Selvan.Prasanna being school going children. The brother and sister of accused-1 are living separately. Father-in-law and Brother-in-law of accused-1 are living separately doing agriculture works only.

The accused A1 and A2 are hailed from middle class family of having lesser income. A1 and A2 have not inherited any immovable property through their family. A2 and children of A2 were dependants of A1 during the check period. A1 is receiving remuneration only.

The period between 29.10.2011 and 24.10.2016 was fixed as the check period since most of the wealth was accumulated during this period only.

Accused-1 had acquired and possessed Nanja, Punja lands, Natham house site in the name of his wife A2. Also A1 constructed new house in S.F.No.200D/20 in his wife's name. And A1 purchased Mahendra Xylo in the name of his wife. Accused A1 possessed 100 Sovereigns of jewels and bank balance in his name and also in his wife's name.

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1.	STATEMENT I - Value of Assets that stood to the credit of the Suspect Officer at the beginning of the check period as on 29.10.2011.	2,57,577.17
2.	STATEMENT II - Value of Assets that stood to the credit of the Suspect Officer at the end of the check period as on 24.10.2016 .	48,76,384.92
3.	STATEMENT III - Income earned by the accused during the check period.	41,28,336.00
4.	STATEMENT IV - Expenditure incurred by the accused during the Check period.	11,64,924.00
5.	STATEMENT V - The Value of Assets acquired by the accused A1 and A2 during the check period from 29.10.2011 to 24.10.2016.	46,18,807.75
6.	STATEMENT VI - The Likely savings of the accused A1 and A2 during the check period from 29.10.2011 and 24.10.2016.	29,63,412.00
7.	STATEMENT VII - Disproportionate Assets	16,55,395.75

Percentage of Disproportion = $\frac{\text{Value of D.P.Assets}}{\text{Income}} \times 100$

$$\frac{16,55,395.75}{41,28,336.00} \times 100 = 40.09 @ 40\%$$

The details of Statement - I to Statement -VII enclosed are herewith.

It is learnt that the accused-1 has acquired and possessed properties and pecuniary resources in the name of his wife (Accused-2) to the tune of Rs.16,55,395.75/-, which is disproportionate to his known sources of income during the check period from 29.10.2011 and 24.10.2016.

The Accused-2 abetted Accused-1 to acquire wealth disproportionate to his known sources of income, by lending her name to acquire properties by A1.

@atew.

The above information discloses prima facie case of commission of offences by the Accused A1 and A2 for taking investigation against Accused 1 & 2.

Hence I am registering a case in Thanjavur Vigilance and Anti-Corruption Crime No.11/2019, u/s 13(2) r/w 13(1)(e) of the prevention of Corruption Act, 1988 against accused Accused-1 Tr. N. Elangovan and u/s 109 IPC r/w 13(2) r/w 13(1)(e) of the prevention of Corruption Act, 1988 against accused-2 Tmt. Gayathri, for the aforesaid offences for the purpose of investigation on 16.12.2019 at 17.00 hours.

The Original FIR is submitted to the Hon'ble Chief Judicial Magistrate cum Special Judge for trial of cases Under Prevention of Corruption Act, Thanjavur and a copy of it, is sent to the Superintendent of Police, Southern Range, Vigilance and Anti-Corruption, Chennai for issuing authorization u/s 17, 18 of the Prevention of Corruption Act, 1988 to take up investigation in this case.



CR.
C. R. VENKATEERAM.
INSPECTOR OF POLICE,
VIGILANCE THANJAVUR.

STATEMENT - I

Value of Assets that stood to the credit of the accused r.Elangovanan at the beginning of the Check Period i.e. as on 29.10.2011.

Sl. No.	Description	Value in Rs.
Immovable Properties		
1.	Ancestral Property land in the name of P.Natarajan, Father of Tr.N.Elangovan in Thiruchotruthurai village S.F.No.200-D/9 - 0.01.67 Hectares. (As per VAO certificate)	-NIL-
2.	Suspect person Tr.Elangovan purchased nanja land in the name of his wife Tmt.Gayathri at Thiruchotruthurai village vide Thiruvaiyaru Sub registrar office sale deed document No.755/2007, dated 06.06.2007. (1)S.F.No.258/1B - 0.27.5 Hectares. (2)S.F.No.258/5 - 0.00.5 Hectares. Total 0.28.0 Hectares.	62,000.00
3.	Suspect person Tr.Elangovan purchased punja land in the name of his wife Tmt.Gayathri at Mathur village vide Thiruvaiyaru Sub registrar office sale deed document No.1258/2007, dated:18.05.2007. (1) S.F.No.239/11 - 0.08.0 Hectares.	13,000.00
4.	Suspect person Tr.Elangovan purchased punja land in the name of his wife Tmt.Gayathri at Mathur village vide Thiruvaiyaru Sub registrar office sale deed document No.1898/2007, dated:25.07.2007. (1) S.F.No.239/8 - 0.03.0 Hectares.	7,000.00
5.	Suspect person Tr.Elangovan purchased punja land in the name of his wife Tmt.Gayathri at Mathur village vide Thiruvaiyaru Sub registrar office sale deed document No.132/2011, dated:17.03.2011. (1) S.F.No.239/12A - 0.04.5 Hectares.	15,000.00
6.	Suspect person Tr.Elangovan purchased nanja land in the name of his wife Tmt.Gayathri at Kalyanapuram IInd Sethi village vide Thiruvaiyaru Sub registrar office sale deed document No.818/2010, dated:07.05.2010. (1) S.F.No.81/1 - 0.41.0 Hectares (Wet Land)	1,00,000.00
Movable Properties		
7.	Bajaj X Scooter, TN49 AD 8094 - 2008 model	55,000.00
8.	Balance in the SB A/c No. of 557600323 of Indian Bank, Thiruvaiyaru branch in the name of Tr.Elangovan as on 23.10.2011	256.00
9.	Balance in the SB A/c No. of 4629 of Indian Overseas Bank, Kandiyur branch in the name of Tr.Elangovan as on 23.10.2011	5,321.17

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10.	Balance in the SB A/c No. 136002000000267 of Indian Overseas Bank, Kandiyur branch in the name of Sri Mariyamman Agency (Property of Tmt.Gayathiri) at the beginning of the check period as on date 23.10.2011.	Nil
11.	Savings of Gold Jewel 100 Sovereign. (In the year 2002 to 2010)	Nil Value
12.	Total Value of Assets at the beginning of the check period.	2,57,577.17

STATEMENT - II

Value of Assets that stood to the credit of the accused Tr.Elangovanan at the end of the Check Period i.e. as on 24.10.2016.

Sl. No.	Description	Value in Rs.
Immovable Properties		
1.	Ancestral Property land in the name of P.Natarajan, Father of Tr.N.Elangovan in Thiruchotruthurai village S.F.No.200-D/19 - 0.01.67 Hectares. (As per VAO certificate)	-NIL-
2.	Suspect person Tr.Elangovan purchased nanja land in the name of his wife Tmt.Gayathri at Thiruchotruthurai village vide Thiruvaiyaru Sub registrar office sale deed document No.755/2007, dated 06.06.2007. (1)S.F.No.258/1B - 0.27.5 Hectares (2)S.F.No.258/5 - 0.00.5 Hectares Total 0.28.0 Hectares	62,000.00
3.	Suspect person Tr.Elangovan purchased punja land in the name of his wife Tmt.Gayathri at Mathur village vide Thiruvaiyaru Sub registrar office sale deed document No.1258/2007, dated:18.05.2007. (1) S.F.No.239/11 - 0.08.0 Hectares	13,000.00
4.	Suspect person Tr.Elangovan purchased punja land in the name of his wife Tmt.Gayathri at Mathur village vide Thiruvaiyaru Sub registrar office sale deed document No.1898/2007, dated: 25.07.2007. (1) S.F.No.239/8 - 0.03.0 Hectares	7,000.00
5.	Suspect person Tr.Elangovan purchased punja land in the name of his wife Tmt.Gayathri at Mathur village vide Thiruvaiyaru Sub registrar office sale deed document No.132/2011, dated:17.03.2011. (1) S.F.No.239/12A - 0.04.5 Hectares.	15,000.00

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6.	Suspect person Tr.Elangovan purchased nanja land in the name of his wife Tmt.Gayathri at Kalyanapuram IInd Sethi village vide Thiruvaiyaru Sub registrar office sale deed document No.818/2010, dated:07.05.2010. (1) S.F.No.81/1 - 0.41.0 Hectares (Wet Land)	1,00,000.00
7.	Suspect person Tr.Elangovan purchased Natham house site in the name of his wife Tmt.Gayathri at Thiruchotruthurai village vide Thiruvaiyaru Sub registrar office sale deed document No. 572/2012, dated:29.03.2012. S.F.No.200D/20- 6077.5 Sq.ft	3,00,000.00
8.	Suspect person Tr.Elangovan constructed the new House at Thiruchotruthurai village in S.F.No.200D/20 in his wife Tmt.Gayathri. (Estimate amount of Rs. 29,30,000.00/-) (2014 - 2015).	29,30,000.00
Movable Properties		
9.	Bajaj X Scooter, TN49 AD 8094 - 2008 model	55,000.00
10.	Suspect person Purchased Mahendra Xylo in his wife of E.Gayathiri, Vehicle bearing Reg. No.TN49 BD 5757-through IOB, Kandiyur Branch in the year 2015 (27.07.2015) (Car value Rs.10,44,676 + Regn. Fees Rs.1900/-, Life Insurance Rs.1,60,148 Total Rs.12,16,174) (Loan Rs.5,00,000/- availed at Indian Bank, Thanjavur)	12,22,724.00
11.	Balance in the SB A/c No. of 557600323 of Indian Bank, Thiruvaiyaru branch in the name of Tr.Elangovan as on 01.10.2011	80,366.00
12.	Balance in the SB A/c No. of 4629 of Indian Overseas Bank, Kandiyur branch in the name of Tr.Elangovan as on 23.10.2011	1428.31
13.	Balance in the SB A/c No. 136002000000267 of Indian Overseas Bank, Kandiyur branch in the name of Sri Mariyamman Agency (Property of Tmt.Gayathiri) at the beginning of the check period as on date 23.10.2011.	89,866.61
14.	Savings of Gold Jewel 100 Sovereign	Nil Value
Total Value of Assets at the end of the check period.		48,76,384.92

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STATEMENT - III
Total Income of the accused Tr.Elangovan during the check period
i.e. from 29.10.2011 to 24.10.2016.

Sl. No	Description	Amt. in Rs.
1.	Suspect person obtained Housing Loan from City Union Bank Limited, Nadukkadai branch in his wife Tmt.Gayathri, W/o Elangovan A/c 2462, dated 20.10.2014. Account No.501312030002462	7,50,000.00
2.	Suspect person obtained Car Loan from Indian Overseas Bank, Kandiyur branch in his wife Tmt.Gayathri, W/o Elangovan on 23.07.2015 vide A/c No.136003281500001.	5,00,000.00
3.	Suspect person obtained Jewel Loan from Indian Bank, Thiruvaiyaru on 27.06.2013. (Total 139 Grams - 10 items) Account No.6138511574	1,95,000.00
4.	Suspect person obtained Jewel Loan from Indian Bank, Thiruvaiyaru on 18.05.2015 (Total 44 Grams - 4 items) This loan still pending at the end of the cheque period. Account No.6339187638	70,000.00
5.	Suspect person obtained Jewel Loan received from Indian Overseas Bank, Thiruvaiyaru on 23.04.2015. (Total 66 Grams - 3 items) Account No.136003231500135	1,00,000.00
6.	Suspect person wife Tmt.Gayathri obtained Jewel Loan from PACB, Kalyanapuram 2 Sethi on 09.10.2015. (Total 64.2 Grams). Account No.187 - This loan still pending at the end of the cheque period.	94,500.00
7.	Suspect person wife Tmt.Gayathri got Income from Sri Mariamman Agencies (Brick works) for the period from 2011 to 2016. (2,10,000 + 2,30,000 + 2,50,000 + 2,60,000 + 2,80,000)- As per income certificate, Tahsildar, Thanjavur.	12,30,000.00
8.	Suspect person got Income from Agriculture land (Paddy, Black gram & Gingili) for the period from 2011 to 2016. (94,000+ 98,000 + 1,12,000 + 1,18,000 + 1,22,000) - As per income certificate, Tahsildar, Thanjavur.	5,44,000.00
9.	Suspect person obtained Union Council remuneration for the period of 5 years (30 meeting x 1000 =30,000/-)	30,000.00
10.	Suspect person obtained Interest vide A/c No.4629 of IOB, Kandiyur.	1163.00
11.	Suspect person obtained Interest vide A/c No.323 of Indian Bank, Thiruvaiyuar.	6173.00
12.	Suspect person got Gift on 29.08.2014 during the Gragha prasava function.	6,07,500.00
Total income of the accused during the check period.		41,28,336.00

STATEMENT - IV
Expenditure Incurred by the Tr.Elangovan during the check period
i.e. from 29.10.2011 to 24.10.2016

Sl No	Description	Amt. in Rs.
1.	Suspect person paid the installment of Housing loan to City Union Bank, Nadukadai vide A/c No.501312030002462 during the check period.	2,24,327.00
2.	Suspect person wife Tmt.B.Gayathiri paid the installment of car loan to Indian Overseas Bank, Kandiyur branch vide A/c No.136003281500001 during the check period.	1,43,000.00
3.	Redeem of Jewel Loan from Indian Bank, Thiruvaiyaru in the name of Tr.Elangovan, S/o Natarajan on 27.06.2013. (Total 139 Grams - 10 items) Account No.6138511574	2,16,800.00
4.	Redeem of jewel loan from Indian Overseas Bank, Thiruvaiyaru vide A/c No.136003231500135 on 07.11.2015.	1,05,408.00
5.	Suspect person paid jewel loan interest to PACB, Kalyanapuram 2-Sethi in the name of Tmt.Gayathri, W/o Elangovan during the check period vide Loan No.2667-Rs.1200/-; Loan No.2767-Rs.1270/-; Loan No.2768-3090/-; Loan No.3825-Rs.910/-.	6,470.00
6.	Family consumption expenditure during the check period by the Suspect person calculated from the 40% of the Agricultural Income. Total Agril. Income is Rs.5,44,000/40%= 2,17,600/-	2,17,600.00
7.	Suspect person paid Electricity Bills for his house at Thiruchotruthurai during the check period.	83,568.00
8.	Suspect person paid House Tax and Water Tax during the check period.	2,361.00
9.	Suspect person paid School Fees for the study of Balaji S/o.Elangovan in Std. 1 to 7 at Amalraj Higher Secondary School, Thiruvaiyaru during the year from 2011 to 2016.	50,880.00
10.	Suspect person paid the Education fee for the study of Prasanna S/o.Elangovan in Std. 1 to 8 th at Amalraj Matriculation Higher Secondary School, Thiruvaiyaru during the year from 2011 to 2016	59,105.00
11.	Suspect person wife paid Income Tax from the year 2011 to 2016	28,245.00
12.	Suspect person wife Paid registration fees and stamp fees for registration of Document No.572/2012, dated 29.03.2012 of Sub-Registrar Office, Thiruvaiyaru. (3140 + 24020)	27,160.00
Total Expenditure incurred by the accused during the check period.		11,64,924.00

C. A. S.

STATEMENT - V

The Value of Assets acquired by the Suspect Officer Tr.Elangovan during the check period from 29.10.2011 to 24.10.2016.

1.	Value of Assets that stood to the credit of the Suspect Officer at the end of the check period as on 31.12.2017 (Statement II)	48,76,384.92
2.	Value of Assets that stood to the credit of the Suspect Officer at the beginning of the check period as on 23.10.2011 (Statement I)	2,57,577.17
Value of Assets acquired by the accused during the check period		46,18,807.75

STATEMENT - VI

The Likely savings of the AO Tr.Elangovan during the check period from 29.10.2011 to 24.10.2016.

1.	Income earned by the accused during the check period (Statement III)	41,28,336.00
2.	Expenditure incurred by the accused during the Check period (Statement IV)	11,64,924.00
Likely savings.		29,63,412.00

STATEMENT - VII**Disproportionate Assets**

1.	Value of Assets acquired by the accused during the check period	46,18,807.75
2.	Likely Savings of the accused during the check period	29,63,412.00
Disproportionate Assets		16,55,395.75

$$\% \text{ of Disproportion} = \frac{\text{Value of D.P.Assets}}{\text{Income}} \times 100$$

$$\frac{16,55,395.75}{41,28,336.00} \times 100 = 40.09 @ 40\%$$

At New.