

FIRST INFORMATION REPORT

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

TAMIL NADU POLICE  
INTEGRATED INVESTIGATION FORM-I

C

8051840

- District : *Madurai* PS: *V E A C* Year: *2021* FIR No.: *10/2021* Date: *04.08.2021*  
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்
- (i) Act சட்டம்: *P.C ACT* Sections பிரிவுகள்: *7(a), 13(1)(b) & 12 of*  
(ii) Act சட்டம்: Sections பிரிவுகள்: *PC Act 1988 as amended*  
(iii) Act சட்டம்: *I.P.C.* Sections பிரிவுகள்: *by the P.C (Amendment) Act-2018*  
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் : *167 (A), 406, 409, 467, 468, 471, 477A, 120B & 109*
- (a) Occurrence of Offence Day : Date from : Date to :  
குற்ற நிகழ்வு நாள் நாள் முதல் *01.05.2019* நாள் வரை *04.11.2019*  
Time Period : Time from : Time to :  
நேர அளவு நேரம் முதல் நேரம் வரை  
(b) Information Received at PS. Date : Time :  
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் *04.08.2021* நேரம் *14.30 hrs*  
(c) General Diary Reference : Entry No(s) Time :  
பொது நாட்குறிப்பில் பதிவு விவரம் எண் *04.08.2021* நேரம் *14.30 hrs*
- Type of Information : Written/ Oral :  
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக *Type written*
- Place of Occurrence (a) Direction and Distance from PS:  
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் *60 km South West*  
(b) Address : *Pappi Naicken Patti Panchayat,*  
முறைக் காவல் எண் முகவரி *Seda Patti Panchayat Union,*  
*Madurai District.*  
(c) In case outside limit of this Police Station, then the Name of P.S. : District :  
இக்காவல் நிலைய எல்லைக்கப்பால் நடந்து இருக்குமாயின், அந்நிலையில் அந்த கா.நி.பெயர் மாவட்டம்
- Complainant / Informant (a) Name : (b) Father's/ Husband's Name :  
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் *A. KANNAN* தந்தை / கணவர் பெயர் *N. ALAGARAJAY*  
(c) Date / Year of Birth : (d) Nationality : (e) Passport No. :  
நாள் / பிறந்த ஆண்டு *1975* நாட்டினம் *INDIAN* வெளிநாட்டு கடவுச்சீட்டு எண்  
Date of Issue : Place of Issue :  
வழங்கப்பட்ட நாள் வழங்கப்பட்ட இடம்  
(f) Occupation *Inspector* (g) Address : *Vigilance and Anti Corruption,*  
தொழில் *of Police* முகவரி *Madurai Detachment*
- Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)  
தெரிந்த / ஐயப்பாட்டிற்குரிய / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்  
(தேவையெனில் தனித்தாள் இணைக்கவும்) *① Mr. S. Kaltharavan, S/o S. Sundaravejan, Block Development Officer (B.P), Aranganallur Panchayat Union, Formerly Block Development Officer (V.P), Seda Patti Panchayat Union ② Mr. A. Ashok Kumar S/o Ayya Sany, Formerly BDO (V.P) Seda Patti Panchayat Union (P.td)*
- Reasons for delay in reporting by the complainant / Informant:  
குற்றமுறையிட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம் *③ R. Thiruppathi S/o Ramer, Panchayat Secretary, Peppirai Patti Panchayat ④ P. mayan, S/o Pachi Thar Mason, Peppirai Patti M. Parai Patti*  
*After getting prior approval from the competent authority, this case was registered. Hence, no delay.*

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

Separate sheets from page nos 3 to 7  
were enclosed herewith.

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 A. Ambrose Rank INSPECTOR to take up the investigation / Refused Investigation / transferred to PS.....on point of jurisdiction.

எடுக்கப்பட்ட நடவடிக்கை : மேலே குற்ற முறையீட்டில் உள்ளவை பிரிவு 2ல் கூறப்பட்ட சட்ட பிரிவுப்படியான குற்றமாக வழக்கு பதிவு செய்து புலனாய்வுக்கு எடுத்துக்கொள்ளப்பட்டது / பணிக்கப்படுதல் ..... பதவி ..... நிலை பணியாளரின் புலனாய்வுக்கு எடுத்துக்கொள்ள பணிக்கப்பட்டது / மறுக்கப்பட்டு எல்லையைக் 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.

மு.த.அ. குற்றமுறையீட்டாளருக்கு / தகவல் தந்தவருக்கு படித்துக்காட்டி, அது சரியாக எழுதப்பட்டு இருப்பதாக ஏற்றுக் கொள்ளப்பட்டு, அதன் படி நகல் ஒன்று இலவசமாக கொடுக்கப்பட்டது.

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

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

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

Name: பெயர் INSPECTOR of Police  
Rank: நிலை INSPECTOR No. எண் 22AC, MADURAI

**Sir Submitted,****Accused**

1. Tr. S. Kathiravan,  
S/o. Tr. S. Sundararajan,  
Block Development Officer [B.P.]  
Alanganallur Panchayat Union,  
Madurai District.  
formerly Block Development Officer [V.P.]  
Sedapatti Panchayat Union,  
Madurai District.
2. Tr. A. Ashok Kumar [Retired],  
S/o. Tr. Ayyasamy,  
Formerly Block Development Officer [V.P.]  
Sedapatti Panchayat Union,  
Madurai District.
3. Tr. R. Thirupathi,  
S/o. Tr. Ramar,  
Panchayat Secretary,  
Pappi Naickenpatti Panchayat,  
Sedapatti Panchayat Union,  
Madurai District.
4. Tr. P. Mayan,  
S/o. Tr. Poochi Thevar,  
Mayan Rewinding Works,  
M. Paraipatti,  
Manoothu Post,  
Usilampatti Taluk,  
Madurai District  
**(Private Individual)**

During the course of collection of vigilance intelligence, an information relating to commission of cognizable offences punishable under sections section 7(a) and 13(1)(a) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018 and Sec.167A, 409, 467, 468, 471, 477A r/w Sec.120(B) and 109 IPC by A1 to A3 and offence punishable under section 12 r/w 7(a) and 13(1)(a) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018 and Sec.406, 467, 468, 471 IPC r/w 120(B) IPC by A4 transpired. The information is as follows:

2) Tr. S. Kathiravan (A1) who is presently working as Block Development Officer [B.P.], Alanganallur Panchayat Union, Madurai District from 24.06.2021 onwards, had previously worked as Block Development Officer [V.P.], Sedapatti Panchayat Union, Madurai District from 04.06.2019 to 01.12.2019.

3) Tr. A. Ashok Kumar (A2) who had retired from service on 31.05.2019, had previously worked as Block Development Officer [V.P.], Sedapatti Panchayat Union, Madurai District from 06.03.2019 to 31.05.2019.

4) Tr. R.Thiruppathi (A3) is presently working as Panchayat Secretary, Pappi Naickenpatti Panchayat, Sedapatti Panchayat Union, Madurai District from November 1996 onwards.

5) Tr. P.Mayan (A4) is the proprietor of Mayan Rewinding Works, Elumalai Main Road, M.Paraipatti.

6) A.1 to A.3 are public servants as defined u/s 2(c) of P.C.Act 1988. A.4 Tr.P.Mayan is a private individual.

7) Section 3(1) of the "Tamil Nadu Transparency in Tenders Act,1988" envisages that no procurement shall be made by the procuring entity of the Government Department except by tender. Thus, Section 3(1) of the "Tamil Nadu Transparency in Tenders Act, 1988" prohibits any procurement by the procuring entity except by tender.

8) The Government of Tamil Nadu, had, vide G.O.(Ms) No.286, Rural Development (CSS- 1) Department, Dated 31.12.1998 framed rules under the short title "Tamil Nadu Panchayats (Preparation of Plans and Estimates for works and mode and conditions of contracts) Rules 1998. Rule 4 of the said Rules empowers a Panchayat President during exigencies to prepare estimates with the help of Panchayat Assistant, get the approval of the Village Panchayat and execute works, up to a limit of rupees two thousand at a time and not exceeding rupees five thousand in a year in respect of works executed out of Village Panchayat Fund only. After completion of the work, the details and vouchers shall be placed before the Village Panchayat in its next meeting." In the absence of the Village Panchayat President, the concerned Block Development Officer (V.P.), will act as a Special Officer of the respective Village Panchayat.

9) In ordinary situations, other than emergency situations, the established procedure to be followed in Government Departments including Rural Development and Panchayat Raj Department is that before commencing a work, the concerned Union Overseer has to prepare a detailed estimate as to the cost of the work to be executed, adopting prevailing schedule of rates. In case, schedule of rates are not available for particular items, in order to ascertain the cost of that item, a minimum of 3 competitive Quotations have to be obtained from the Authorized Dealers. From the Quotations thus obtained, the Block Development Officer (V.P.) has to accord sanction adopting the lowest rate quoted amongst the three Quotations. When the work is wholly completed in minor works, and when the Contractor seeks payment for the completed work, the Union Overseer has to certify for the completion of work. On completion of this process, the Panchayat Secretary has to prepare and send the bill to the Block Development Officer (V.P.) for payment to the Contractor.

10) In Article 158(b) of the "Tamil Nadu Financial Code Volume 1", the Government have ordered that the power delegated to an authority subordinate to the Government to sanction expenditure on works must not be so used as to evade the necessity for obtaining sanction from a higher authority by sanctioning in installments a group of connected works of alterations or a group of connected purchases, the total cost of which will exceed what the authority is empowered to sanction.

11) Thus, Article 158(b) of the Tamil Nadu Financial Code prohibits splitting up of the work/purchase of stores to suite the powers of a subordinate officer when the total cost of the work/purchase requires sanction of his higher authority.

12) Contravening this provision, A1 to A3 had created false records in Sedapatti Panchayat Union as if electrical items were procured from Tr.P.Mayan (A4) for the value of Rs.1,03,740/-during the period from 01.05.2019 to 04.11.2019.

13) Physical verification at the site revealed that no such procurement was made by A1 to A3 from Tr.P.Mayan (A4).

14) With a view to indulging the above malpractice, A1 to A3 had managed to collect 3 fake quotations and created false records as if the materials were purchased from the person who quoted the lowest rate out of 3 Quotations.

15) The following reasoning would clearly reveal that all the 3 Quotations are fake and nothing but "Letter Head Firms".

a) "Mayan Rewinding Works" is a letter head firm, not registered in Commercial Taxes Department. Further, the TIN No.3302422 (7 Digits) mentioned in "Mayan Rewinding Works" is not a correct one, as the genuine TIN Number during the relevant period was in 11 digits.

b) The date on which quotations were purported to have been approved are dated subsequent to cash bill date.

c) Tr.Mayan (A4) had mentioned the amount in the Cash & Credit Bill with exorbitant profit, the percentage of profit works out to 100%.

d) The below entries as to Bill Number and date will clearly prove that the bills are fake and bogus.

Bill Number	Date	Bill Number	Date
291	02.05.2019	171	30.06.2019
292	02.05.2019	169	30.06.2019
288	03.05.2019	170	30.06.2019
289	03.05.2019	168	30.06.2019
290	04.05.2019	220	18.08.2019
293	05.05.2019	219	09.10.2019
294	05.05.2019	221	09.10.2019
NIL	20.06.2019	214	09.10.2019
NIL	20.06.2019	217	23.10.2019
NIL	21.06.2019	215	27.10.2019
NIL	21.06.2019		

e) All the bills issued by Tr.P.Mayan (A4) do not bear GST Number.

f) The firms which purported to have issued Quotations are not in existence at all and no registration had been made in Commercial Taxes Department in the name of such firms.

- g) Enquiry with Revenue Department also revealed that there are no such firms in existence.
- h) The bills of Tr.P.Mayan (A4) do not reflect entries relating to CGST and SGST.
- i) Payment has been made to Tr.P.Mayan (A4) by A1 to A3 without Income Tax TDS remittance.
- j) The cash bills are not certified by Union Overseer of Sedapatti Panchayat Union

16) The acts of A1 to A3 as stated above constitute offence punishable under section 7(a) and 13(1)(a) of the Prevention of Corruption Act, 1988, as amended by the Prevention of Corruption (Amendment) Act, 2018 and Sec.167A, 409, 467, 468, 471, 477A r/w Sec.120(B) and 109 IPC and the act of Tr.P.Mayan (A.4) constitute offence punishable under section 12 r/w 7(a) and 13(1)(a) of the Prevention of Corruption Act, 1988, as amended by the Prevention of Corruption (Amendment) Act, 2018 and Sec.406, 467, 468, 471 IPC r/w 120(B) IPC.

Hence, I, A. Kannan, Inspector of Police, Vigilance & Anti - Corruption, Madurai registered a case in Cr. No. 10/2021 u/s 7(a) and 13(1)(a) of the Prevention of Corruption Act, 1988, as amended by the Prevention of Corruption (Amendment) Act, 2018 and Sec.167A, 409, 467, 468, 471, 477A r/w Sec.120(B) and 109 IPC against A1 to A3 and u/s 12 r/w 7(a) and 13(1)(a) of the Prevention of Corruption Act, 1988, as amended by the Prevention of Corruption (Amendment) Act, 2018 and Sec.406, 467, 468, 471 IPC r/w 120(B) IPC against A4 on 04.08.2021 at 14.30 hrs.

The original FIR is submitted to the Hon'ble Special Judge for Trial of Cases under Prevention of Corruption Act, Madurai and copies were sent to the officers concerned.

A. Kannan  
 IASPS/USAC  
 4/8/2021  
 (A. KANNAN)  
 Inspector/USAC/Madurai