

FIRST INFORMATION REPORT

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

TAMIL NADU POLICE
INTEGRATED INVESTIGATION FORM-I

C 8109710

1. District : *The Nilgiris* PS: *V4AC* Year: *2022* FIR No.: *03* Date: *17.02.2022*
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்
2. (i) Act சட்டம்: *PC Act 1988* Sections பிரிவுகள்: *13(1)(d)*
(ii) Act சட்டம்: *IPC* Sections பிரிவுகள்: *120(B) & 420, 465, 468,*
(iii) Act சட்டம்: Sections பிரிவுகள்: *471 and 477(A)*
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :
3. (a) Occurrence of Offence Day : Date from : *09.02.2015* Date to : *16.06.2017*
குற்ற நிகழ்வு நாள் நாள் முதல் நாள் வரை
Time Period : Time from : Time to :
நேர அளவு நேரம் முதல் நேரம் வரை
(b) Information Received at PS. Date : *17.02.2022* Time : *13.00hrs.*
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்
(c) General Diary Reference : Entry No(s) Time : -
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்
4. Type of Information : Written/ Oral :
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக
5. Place of Occurrence (a) Direction and Distance from PS: *o/o A.D. Co-operative Audits, udhagamandalam.*
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் *The Nilgiris.*
Beat Number : - (b) Address : -
முறைக் காவல் எண் முகவரி

(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

6. Complainant /Informant (a) Name : *B. Greethalateshmi* (b) Father's/ Husband's Name : -
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்
(c) Date / Year of Birth : *44 yrs* (d) Nationality : - (e) Passport No. : -
நாள் / பிறந்த ஆண்டு நாட்டினம் வெளிநாட்டு கடவுச்சீட்டு எண்
Date of Issue : Place of Issue :
வழங்கப்பட்ட நாள் வழங்கப்பட்ட இடம்
(f) Occupation : *Inspector of* (g) Address : *vigilance and Anti Corruption, The Nilgiris*
தொழில் *police* முகவரி

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

1) Tr. A. Karthikeyan, formerly Co-operative Audit officer 2) Tr. M. Dhandapani, formerly Senior Co-operative Auditor 3) Tr. N. Lakshmanan 4) Tr. M. Kathik, formerly Senior Co-operative Auditor 5) Tr. P. Kanagasabapathi, formerly Junior Co-operative Auditor, o/o A. D. Co-operative Audits, The Nilgiris 6) Tr. Sampathkumar 7) Tr. M. Thyagaratham 8) Tr. Selvaraj, Retired Auditor.

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

No. Delay.

Submitted:

Before the Hon'ble Assistant Sessions Judge cum Special Judge
for the cases under Prevention of Corruption Act,
Udhagamandalam, the Nilgiris District.

On the outcome of Detailed Enquiry in DE19/2018/CO-OP/NI, the following information was gathered.



The office of the Assistant Director of Co-operative Audits, located at Udhagamandalam, The Nilgiris District comprised of nine circles
1) Ooty-I, 2) Ooty-II, 3) Gudalur, 4) Coonoor, 5) Kotagiri,
6) Mettupalayam, 7) Avinashi, 8) Sathiyamangalam and
9) Gobichettipalayam circles.

The Accused (A-1), Tr.A.Karthikeyan, formerly Co-operative Audit Officer, Udhagamandalam, The Nilgiris now Coimbatore Region (under suspension) was recruited as Junior Co-operative Audit Officer (JCA) on 03.05.2000. From 09.02.2015 to 11.12.2015, he worked as Senior Co-operative Auditor (SCA) Mettupalayam Circle. On 11.12.2015, he was promoted as Co-operative Audit Officer (CAO) and was posted and worked as Co-operative Audit Officer, Sathiyamangalam circle as Concurrent Auditor till 16.05.2017.

The Accused (A-2), Tr.M.Dhandapani, was recruited as Junior Co-operative Auditor (JCA) on 17.02.2010. From 18.06.2014 to 17.06.2016 he worked as Senior Co-operative Auditor (SCA), Tiruppur-I Circle and from 25.06.2016 to 06.11.2017 he worked as Senior Co-operative Auditor (SCA), Reconciliation Office.

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The Accused (A-3), Tr.N.Lakshmanan, was recruited as Junior Co-operative Auditor (JCA) on 27.01.2010. From 05.03.2016 to 04.05.2017, he worked as Senior Co-operative Auditor (SCA), Sathiyamangalam Circle and from 01.03.2016 to 04.05.2017, he worked as Senior Co-operative Auditor (SCA), Concurrent-I, Avinashi Circle.

The Accused (A-4), Tr.M.Karthik, was recruited as Junior Co-operative Auditor (JCA) on 27.01.2010. From 01.02.2015 to 12.04.2017, he worked as Senior Co-operative Auditor (SCA), Bhavani Circle-II, ADCA, Erode District.

The Accused (A-5), Tr.P.Kanagasabapathi, was recruited as Junior Co-operative Auditor (JCA) on 27.02.2010. From 06.10.2013 to 31.07.2015, he served as Senior Co-operative Auditor (SCA), Nambiyur Concurrent. From 06.08.2015 to 12.04.2017, he served as Senior Co-operative Auditor (SCA), Coimbatore West Circle. From 13.04.2017 to 08.03.2019 to 08.03.2019, he served as CAO, Office-II, Coimbatore.

The Accused (A-6) Tr.Sampathkumar, (A-7) Tr.Nithyanantham and (A-8) Tr.Selvaraj had retired on 30.11.2010, 31.05.2010 and 30.09.2015 respectively.

A-1 to A-5 are public servants explained under section 2(c) of Prevention of Corruption Act 1988. A-6 to A-8 are private individuals. The allegation period is from 09.02.2015 to 16.06.2017.

Tr. N. Lakshmanan
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During the period from 09.02.2015 to 16.06.2017, A-1 Tr.A.Karthikeyan, A-2 Tr.M.Dhandapani, A-3 Tr.N.Lakshmanan, A-4 Tr.M.Karthik, A-5 Tr.P.Kanagasabapathi, A-6 Tr.Sampathkumar, A-7 Tr.Nithyanantham and A-8 Tr.Selvaraj and unknown others entered into criminal conspiracy to cheat Audit Department, Co-operative Department etc., of Government of Tamilnadu and to indulge in criminal misconduct through forgery in the matter of Audit of stock and preparation of audit reports, daily diaries, in respect of the Nilgiris, Coimbatore, Tiruppur and Erode Districts, which are attached to the office of the Assistant Director of Co-operative Audits, Udhagamandalam, The Nilgiris. Being officers of the Government, they were well aware that putting a signature of other officers in official records with intention to cheat is a crime of forgery and criminal misconduct.

As per the proceedings of Tr.M.Mohanraj, Assistant Director of Co-operative Audits, Udhagamandalam, The Nilgiris vide Na.Ka.No.108/2017, த.து.வ-2, Dated.30.03.2017, A-1 Tr.A.Karthikeyan CAO, was ordered to verify the stocks at 67 Co-operative Societies including Cherambadi PACCS, Allapalayam PACCS, Rakkiapalayam PACCS and Kanakkampalayam at the Nilgiris, Coimbatore, Tiruppur and Erode District respectively for the year 2016-2017. Enquiry revealed that A-1 without obeying the orders and executing the above said work had entered into a criminal conspiracy along with the other accused A-2 to A-4 and had made them to verify the stock on his behalf. A-5, Tr.Kanagasabapathi, CAO had colluded with A-1, Tr.A.Karthikeyan and prepared false diaries of A-1, for the months of January, March and

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October-2017. A-6 to A-8 have wrongfully conducted annual audits on behalf of A-1. Thus A-2 to A-8 for some pecuniary advantage had colluded with A-1 and forged the signature of A-1 in Stock Verification Reports, Monthly Diaries and Annual Audit Reports.

In pursuance of the said criminal conspiracy, A-2 Tr.M.Dhandapani, JCA, visited Cherambadi Primary Agricultural Co-operative Credit Society (PACCS), The Nilgiris District and Allapalayam PACCS, Coimbatore District and prepared stock verification reports for the year 2016-2017. A-3 Tr.N.Lakshmanan, SCA, visited Rakkiyalayam PACCS, Tiruppur District and prepared stock verification report for the year 2016-2017. A-4 Tr.M.Karthik, JCA visited Chettipalayam PACCS, Kallipatti PACS and Kanakkampalayam PACCS of Erode District and prepared stock verification reports for the year 2016-2017. A-2 to A-4 have not cross checked the stocks physically with Liability Register. They have merely stated in the reports that A-1 had verified the stocks and stocks shown by the Co-operative Department staff are available without any shortage on record, even though there was shortage of stocks and some stocks were not available as per book of accounts. A-5, Tr.Kanagasabapathi, CAO having knowledge of forgery, had created false monthly diaries for the month of January, March and October 2017 for the purpose of obtaining pecuniary advantage. A-6, Tr.Sampathkumar, A-7, Tr.Nithiyanantham, A-8 Tr.Selvaraj who are retired audit officers have wrongfully conducted annual audit on behalf of A-1 and prepared audit reports for pecuniary gain.

Dr. S. P. Lakshmanan
17/2/22

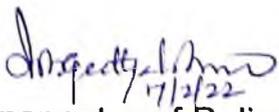
Continuation in V&AC, The Nilgiris Cr.No.3/2022/AC/NI

Detailed Enquiry revealed that A-2 to A-8 knowingly and fraudulently signed in the official records in the place earmarked for the signature of A-1, in the stock verification reports, monthly diaries, annual audits, out of criminal conspiracy and obtained pecuniary advantages and thereby they all have severally and collectively cheated the Audit Department and public at large by the way of forgery and falsification of accounts.

The above acts of forgery, falsification of records, misconduct and using forged documents as genuine of A-1 to A-8 constitute the offences punishable u/s 13(2) r/w 13(1)(d) of PC Act 1988 and sections 120(B) r/w 420, 465, 468, 471 & 477(A) IPC and substantive offences thereof.

Prior permission for the registration of the case against A-1 to A-5 was obtained from the competent authority.

On the above information, today on 17.02.2022 at 13.00 hrs, I am registering a case in Vigilance and Anti-Corruption, The Nilgiris Detachment Cr.No.3/2022/AC/NI u/s 13(2) r/w 13(1)(d) of PC Act 1988 and sections 120(B) r/w 420, 465, 468, 471 & 477(A) IPC. FIR along with DVAC Memorandum is sent to the Hon'ble Special Court and a copy to the officers concerned.


Inspector of Police,
Vigilance and Anti-Corruption,
The Nilgiris Detachment
@ Udhagamandalam.