

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

8075877

C

1. District : **Dharmapuri** PS: **V & AC** Year: **2023** FIR No.: **03/AC/2023** Date: **05.06.2023**
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்
2. (i) Act சட்டம்: **Indian Penal Code, 1860** Sections பிரிவுகள்: **120 B IPC, 7(C) and 13(2) w/n 13(1)(a) of the PC Act, 1988 as amended in 2019 and**
(ii) Act சட்டம்: **The Prevention of Corruption Act, 1988** Sections பிரிவுகள்: **amended in 2019 and**
(iii) Act சட்டம்: **As amended in 2018** Sections பிரிவுகள்: **120 B IPC, 12 w/n 7(C) and 12 w/n 13(2) w/n 13(1)(a) of the PC Act, 1988 as amended in 2018.**
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :
3. (a) Occurrence of Offence Day : Date from : Date to :
குற்ற நிகழ்வு நாள் நாள் முதல் நாள் வரை **Between 20.11.2019 and**
Time Period : Time from : Time to :
நேர அளவு நேரம் முதல் நேரம் வரை **28.04.2020**
(b) Information Received at PS. Date : Time : **05.06.2023 at 13.00 hrs**
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 : **Based on collection of credible information**
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக
5. Place of Occurrence (a) Direction and Distance from PS:
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்
Beat Number : (b) Address :
முறைக் காவல் எண் முகவரி
O/o the District Collector, Dharmapuri About 3 kms south
- (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 : **Sh. Kirushnaa Rajan** (b) Father's/ Husband's Name : **Tr. Vetrangan**
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்
(c) Date / Year of Birth : **51** (d) Nationality : **Indian** (e) Passport No. : **-**
நாள் / பிறந்த ஆண்டு நாட்டினம் வெளிநாட்டு கடவுச்சீட்டு எண்
Date of Issue : **-** Place of Issue : **-**
வழங்கப்பட்ட நாள் வழங்கப்பட்ட இடம்
(f) Occupation : **Deputy Supt. of police.** (g) Address : **O/o the Deputy Superintendent of Police, Vigilance and Anti-Corruption, Salem. FAC, Dharmapuri.**
தொழில் முகவரி
7. Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)
தெரிந்த / ஐயப்பாட்டிற்குரிய / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்
(தேவையெனில் தனித்தாள் இணைக்கவும்)
1) **Tmt. S. Malarvizhi, IAS., Formerly District Collector, Dharmapuri District. Now Vice Chairperson, Science City, Chennai.**
2) **Tr. H. Thageer Hussain, Proprietor of Crescent Traders, D.No. 1/35, Dhevasigamani St, Subbarayan Nagar, Chennai.**
3) **Tr. Velayutham Palanivelu, Proprietor of Naga Traders, D.No. 3/121A, Godhavari Street, Phdmavathi Nagar, Chennai.**
8. Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையிட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்

10. Particulars of properties stolen / involved (attach separate sheet if necessary)

10. திருத்தப்பட்ட சொத்துக்கள் / ஈடுபட்ட சொத்துக்களின் விவரம் (தேவையெனில் தனித் தாளில் இணைக்கவும்)

11. Total value of properties stolen / involved

11. திருத்தப்பட்ட சொத்துக்களின் மொத்த மதிப்பு

12. Any report / Information death Case No. if any

12. இறப்பு அறிக்கை / தீய்ப்பாட்டு மறவு (இருப்பின்) என் எந்தென் இடுதலை

13. FIR Contents (attach separate sheet if required)

13. குற்ற தீர்மான அறிக்கையின் கருக்கம் (தேவையெனில் தனித்தாளில் இணைக்கவும்)

Separate sheets 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 Rank 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 நிரலாய்வில் / புலனாய்வுக்கு எடுத்துக்கொள்ள பணிக்கப்பட்டது / மறுக்கப்பட்டு எல்லையைக் கருதி புலனாய்வுக்கு தரவில் 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

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

SVO-MoTu

14. Signature / Thumb Impression of the Complainant / Informant
குற்றமுறையீட்டாளர் / தகவல் கொடுப்பவரின் பெயர் /
கைவிரல் திரைப்படம்

Signature of the Officer in-charge
சாரை நிர்வகிப்ப பொறுப்பு அதிகாரியின் பெயர்

15. Date & Time of despatch to the court

தீர்மானத்தின் அனுப்பப்பட்ட நாள், நேரம்

Name: பெயர்
Rank: தலை

G.V. KIRUSHNAA RANJAN
DEPUTY SUPDT. OF POLICE, V.FAC,
SALEM.
FAC, DHARMAPURI.

05.06.2023 at 14.30 hrs

Sir, submitted,

Annexure to the SI.No.12 of the printed FIR in connection with Dharmapuri Vigilance and Anti-Corruption Cr.No.03/AC/2023 u/s 120 B IPC, 12 r/w 7(c) and 13(2) r/w 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018 and 120 B IPC, 12 r/w 7(c) and 12 r/w 13(2) r/w 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018



Accused Officers

01. Tmt.S.Malarvizhi, IAS,
Formerly District Collector,
Dharmapuri District,
Now Vice Chairperson,
Science City,
Chennai.
02. Tr. H.Thageer Hussain,
Proprietor of Crescent
Traders,
D.No.1/35,
Theivasigamani Street,
Subbaravu Nagar,
Chennai.
(Private Individual)
03. Tr.Veeraiah Palanivelu,
Proprietor of Naga Traders,
D.No.3/121A,
Godhavari Street,
Padmavathi Nagar,
Chennai.
(Private Individual)

During the collection of intelligence on corrupt matters, the following information was gathered against the officials noted in the margin who are hereinafter referred to as A-1, A-2 and A-3 respectively.

A-1 Tmt.S.Malarvizhi was working as a District Collector, Dharmapuri from 28.02.2018 to 29.10.2020. She is a public servant as defined u/s 2(c) of the Prevention of Corruption Act 1988. A-2 Tr.H.Thageer Hussain is the Proprietor of Crescent Traders and A-3 Tr.Veeraiah Palanivelu is the Proprietor of Nagar Traders. Both are private individuals.

It is gathered that three-tier structure envisaged under the 73rd and 74th Constitutional Amendments has been in place for two decades in Tamil Nadu. As envisaged in Article 243 (I) and 243 (Y) of the Constitution of India, inserted through the 73rd and 74th Amendments, each State has to constitute a State Finance Commission once in five years to review the financial position of the local bodies and to make its recommendations to the Governor of the State. The Fifth State Finance Commission (FSFC) was constituted and notified in the Tamil Nadu Government Gazette on 01.12.2014 for making its recommendations for the Award period of 2017-18 to 2021-22. Every month funds are being released

under Minimum Grant and Population Grant at the ratio as detailed below to Village Panchayats, Panchayat Unions and District Panchayats respectively.

- a). Total population (as per 2011 census) - 60%
- b). SC/ST population - 15%
- c). Area - 15%
- d). Per capita consumption expenditure distance - 10%

In G.O.(Ms). No.84, Finance (FC-IV) Department Dated: 31.03.2017, as per the recommendations of the Fifth State Finance Commission, the Government have ordered that the vertical sharing ratio for devolution of State Finance Commission Grant to Rural and Urban Local Bodies will be continued as 56:44 for the Fifth State Finance Commission Award period 2017-18 to 2021-22. The Government have also ordered to apportion the devolution grant of the Rural Local Bodies among the Village Panchayats, Panchayat Unions and District Panchayats in the ratio of 55:37:8. The Government have made provision in Budget Estimate for Rs.1,702,56,42,000/- for the year 2019-20 under the Head of Account 3604 00 197 AA 30902 pertaining to SFC-Panchayat Unions.

In the G.O (Ms) No.63, Rural Development and Panchayat Raj Dated: 29.05.2019, the Government have released a sum of Rs.1,260,11,72,857/- to Panchayat Unions from April 2019 to March 2020 under State Finance Commission Grant for the year 2019-20. Of which, the Director of Rural Development and Panchayat Raj, Chennai has allocated the funds to 388 Panchayat Unions in Tamil. The following figure would show the total allocation for all over Tamil Nadu and Dharmapuri District.

Proceedings of the Director of RDP	Allocation for the Month of	Allocation of Funds			
		388 Panchayat Unions of Tamil Nadu		10 Panchayat Unions of Dharmapuri District	
Proc.No.182 76/2019/PRI 2.2 (Panchayat Unions) Dated: 08.01.2020		Minimum Grant in Rs.	Population Grant in Rs.	Minimum Grant in Rs.	Population Grant in Rs.
	Jan 2020	11,64,00,000	11,052,17,286	30,00,000	2,77,42,116

Proc.No.182 76/2019/PRI 2.2 (Panchayat Unions) Dated: 17.02.2020	Feb 2020	134,99,00,000			
Proc.No.182 76/2019/PRI 2.2 (Panchayat Unions) Dated: 27.03.2020	Mar 2020	19,40,00,000			
			203,94,30,143	50,00,000	4,92,64,901

In anticipation of the release of said Grants, A-1 had issued orders to all Block Development Officers of Dharmapuri District vide Proceedings in Rc.No.0660/2019/A2 Dated:20.11.2019 insisting them to purchase of tax receipts for Village Panchayats from private institutions. In which, she has mentioned in the reference that such instructions were received from the Director of Rural Development and Panchayat Raj on 26.09.2019 during the review meeting. The contents of the said proceedings are just reproduced hereunder for reference.

Though tax receipt books are being purchased in Co-op Printing Press by the officials of Village Panchayats according to requirement, they are not identical as they are purchased from different Co-op. Printing Presses resulting in several malpractices in the purchase and using of such receipts. Further, it came to notice that there is the possibility of creating false receipt books and thereby the Village Panchayat is facing huge financial loss in terms of revenue received by the Panchayats in various ways. Receipt books are procured arbitrarily in the respective Panchayats and the serial number of the books mentioned in the Village Panchayat Form-20 account, cannot be maintained in Panchayat Unions/Assistant Director of Panchayats and therefore, there are a lot of difficulties to know whether the books as per the details found in Panchayat Form-20 are allotted to the particular Panchayat.

To prevent, these types of malpractices on the revenue at the Panchayat level, it was informed at the review meeting conducted by the Director of Rural

Development that the book number and receipt numbers for various species will be printed and stamped with the seal of the Government of Tamil Nadu from approved firms on a quotation basis and the same would be supplied from the next financial year after entering the details of the books in the Stock Registers of Unions concerned. As per the instructions of the Director of Rural Development and Panchayat Raj, the receipt books should not be forged in any way. It is also ordered to obtain quotations from an approved firm and certify the quality subject to the following conditions. It is advisable to make the expenditure from the Panchayat Account No.1 and in the Panchayat Union General Fund where the Panchayats have no sufficient funds.

Conditions:

01. Receipt books should be printed and issued by the firm concerned by stamping the seal of the Government of Tamil Nadu.
02. Receipt books should be printed and issued on quality sheets
03. Receipt books should be handed over to the concerned Block Development Officer for approval who in turn should bring to the stock register with details of receipt numbers and the same should reflect in the Form-20 of the Village Panchayat. The Zonal Deputy Block Development Officers shall confirm and certify in Form-20.
04. The Block Development Officer must inform the Assistant Director of Panchayats and the Assistant Director of Audit of the serial numbers recorded in the Panchayat Union Stock Register so that they carry out inspections
05. The Assistant Director of Panchayats and the Assistant Director of Audit should inspect the receipt books and receipts bearing the relevant serial numbers when going for Village Panchayats inspection.
06. The amount for the purchase of receipt books should be given in form of a cheque from the amount released to Grama Panchayat in Account No.1 under the State Finance Commission.
07. Receipt books for all the Village Panchayats shall be distributed before 30.11.2020.
08. Entrusted tasks shall not be allowed to be transferred to others or re-entrusted.

09. *The firm should bear the additional cost of repairing if any deficiencies are found during the inspection of superior officers/government-appointed bodies in course of the work.*
10. *The contract will be terminated if any quality is found to be a deficiency.*

It is further gathered that A-1 after framing the above conditions to all the Block Development Officers for the purchase of receipt books with dishonest intention to swindle the funds of State Finance Commission under her control procured receipt books, did not permit them to entertain into the transactions instead by invoking her emergency powers in the capacity as an Inspector of Panchayat u/s 203 of the Tamil Nadu Panchayat Act, 1994, she procured the receipt books from private firms without following any mandatory provisions and made supply to Village Panchayats. For which, the amount was settled to A-2 and A-3 by A-1 directly from the General funds allocated to Panchayat Unions for the month of January, February and March 2020 under State Finance Commission and then it was ordered to be adjusted from the funds allotted to Village Panchayats.

Accordingly, a total of 1,25,500 receipt books (house tax, professional tax, water tax and miscellaneous tax) were supplied to 251 Panchayats by A-2 and A-3 each at the rate of Rs.135/-. In which, 61,000 books were supplied by A-2 vide tax invoice No.167/19-20 on 01.02.2020 to the Unions of Dharmapuri, Karimangalm, Nallampalli and Palacode and 64,500 books were supplied by A-3 vide invoice No.N/1655/19-20 Dated: 01.02.2020 to the Unions of Harur, Morappur, Kadathur, Pappireddippatty, Pennagaram and Eriyur. But no work orders were issued to them by A-1. After that, the books were supplied by the concerned Block Development Officers to their respective Village Panchayats under acknowledgement from the Panchayat Secretaries.

A-1 had sanctioned a total sum Rs.1,81,97,500/- amount by way of issuing two Proceedings and paid the net amount of Rs.1,74,69,600/- to A-2 and A-3 after deducting a total sum of Rs.7,27,900/- towards GST and IT as detailed below.

Proceeding No. and Voucher No.	Name of Firm to whom sanctioned	Cheque No.	Dated	Sanctioned amount
Proc.No.0048/2020/A5 Dated: 07.02.2020 Voucher No.30/19-20	Crescent Traders (A-2)	887708	10.02.20	Rs.22,74,687
	Naga Traders (A-3)	887709	10.02.20	Rs. 22,74,687
Proc.No.0048/2020/A5 Dated: 17.04.2020 Voucher No.7/19-20	Crescent Traders (A-2)	887727	28.04.20	Rs.62,16,513
	Naga Traders (A-3)	887728	28.04.20	Rs.67,03,712
Total				Rs.1,74,69,600

Out of the total sum, a sum of Rs.84,91,200/- was ordered to be credited to the Account No.1096102000006712 of A-2 maintained by him at IDBI Bank, Pudukottai Branch and similarly Rs.89,78,400/- was ordered to be credited to the Account No.50200033100361 of A-3 maintained by him at HDFC Bank, Pudukottai. With regard to this transaction, relevant entries have been made on pages No.155 and 156 of the cash books for State Finance Commission maintained by the Assistant Director of Panchayats in SB A/c No.11177878890 of State Bank of India, Dharmapuri Branch. A-1 has attested both entries in the cash book.

It is further gathered that all the village Panchayats were supplied with the receipt books purchased from A-2 and A-3. During the collection of information, the Register of Form-20 with respect to a random of 4 Village Panchayats namely, Padi, A.Jettihalli, Indur and Kadagathur were collected in order to verify whether A-2 and A-3 actually supplied the receipts and it found that those Panchayats were supplied with each 250 books of house tax receipts, 75 books of Professional Tax receipts, 93 books of Miscellaneous and 75 books of Water Tax receipts. Such details have been entered in the Register of Form-20.

Further, credible information is received that each book contains with the leaves containing 50 + 50 in numbers. Apart from this, it is to note that as per the receipts affixed on the registers of the said Panchayats, One Meenatchi Traders, Madurai has supplied all the books and it does not seem to have been supplied by the firms of A-2 and A-3 to whom the money was settled by A-1. It is further to be noted that the tax invoices given by A-2 and A-3 in the name of their firms which are enclosed in the voucher files and the Tax invoice given in the name so-called Meenatchi Traders are found to be similar and they have been prepared in one computer. Therefore, the genuineness of all the Tax invoices is under suspicion. Further, the following figure would show the difference of rates of the receipt books purchased by A-1 while comparing to the rates of Dharmapuri District Printers Service Industrial Co-op Society Ltd.

Rate of Dharmapuri District Printers Service Industrial Co-op Society Ltd

House Tax Receipt Book (50+50)	- Rs.40/-
Professional Tax Receipt Book (50+50)	- Rs.40/-
Miscellaneous Tax Receipt Book (50+50)	- Rs.35/-
Water Tax Receipt Book (50+50)	- Rs.40/-

The amount settled to A-2 and A-3 for the purchase of 1,25,500/- numbers of receipt books invariably each at the rate of Rs.135/- is; (Note: The exact quantity of books for each item is not available on record)	Rs.1,81,97,500-00
If the same quantity of the books had been purchased from Dharmapuri District Printers Service Industrial Co-op Society Ltd, the rate would be around; (Note: Since, the number of Miscellaneous tax receipt books delivered by A-2 and A-3 was not available on record, the exact rate cannot be arrived at for Miscellaneous tax receipt book as it costs only Rs.35/- comparing to other books and hence an average rate of Rs.40/- was taken into consideration).	Rs.50,20,000-00
Difference in rate	Rs.1,31,77,500/-

Therefore, it is very clear that a total sum of Rs.1,31,77,500/- was excessively given by A-1 to A-2 and A-3 for the purchase of receipt books. With regard to this transaction, the following serious violations obviously committed by A-1 have come to light during the collection of sources.

Firstly, The Dharmapuri District Printers Service Industrial Co-op Society Ltd. has been operating for the past 34 years with the share capital of the Tamil Nadu Government. As per the G.O (Ms) No.330, Industries Department dated: 03.05.1991 and G.O (Ms) No.265, Rural Development and Panchayat Raj Department Dated: 29.09.2000, it has been ordered to the Government Departments and its other institutions affiliated by the Government to make purchases from the said Society. The same has been insisted in Para No.3 and at Page No.298 of the Administrative Guidelines of Panchayat Unions. Accordingly, all the necessary books and receipts are being purchased from Dharmapuri District Printers Service Industrial Co-op Society Ltd and being distributed to the all-Panchayat Unions and Government offices with good quality and at low costs all over the State so far and nothing adverse came to notice against the said Co-op Printing Press on the quality and quantity of the supply of books and receipts to Panchayats.

Secondly, there is no documentary proof for getting instruction by A-1 from the Director of Rural Development and Panchayat Raj, Chennai to effect that the receipt books are to be purchased from private institutions. On a meticulous reading of the Proceedings in Rc.No.0660/2019/A2 Dated:20.11.2019 issued by A-1, the reasons cited in the references were found to be vague and they were not supported by any documentary proof. According to the view of A-1, if any misuse of those receipts by the officials of Village Panchayats is noticed, it is the duty of A-1 being a District Collector to regulate the system to avoid such incidents by taking appropriate action against the erring officials. But she did not do so whereas she had arbitrarily issued such proceedings at her own with the dishonest intention to commit fraud on the Government funds with the close connivance of A-2 and A-3 under the pretext of such vague and baseless reasons.

Thirdly, very few books are required for each Village Panchayats every year and the Panchayat officials used to purchase those books from Dharmapuri District Printers Service Industrial Co-op Society Ltd according to their requirements and ultimately there would not be unnecessary stocks available in the Village Panchayats. Whereas, A-1 has purchased numerous books when no such requirement is placed by the Village Panchayats. It is further regretted to see that the quantity of the books purchased and delivered by A-1 to all Village Panchayats can be used for another 15 years and after 5 years the quality of the books will automatically become low due to natural decay.



The following figure in respect of 4 Panchayats would show the receipt books purchased from the Dharmapuri District Printers Service Industrial Co-op Society Ltd., and used for the last 3 years and the large quantities of the receipts purchased by A-1. It would clearly exhibit the recklessness attitude of A-1 in handling the funds of the Government blaming the functions of Government Co-op Printing press on its services for her personal benefit.

S. No	Panchayat Name	Name of the receipts	2017-2018		2018-2019		2019-2020		Quantities purchased from the firms of A-2 and A-3 during 2020-21
			Received	Used	Received	Used	Received	Used	
1	Indur	House Tax	12	7	22	23	23	23	250
		Professional Tax	3	3	3	1	5	5	75
		Miscellaneous Tax	1	1	3	3	2	2	100
		Water Tax	-	-	-	-	-	-	75
2	Kadagathur	House Tax	-	-	12	12	12	12	250
		Professional Tax	-	-	2	2	2	2	75
		Miscellaneous Tax	-	-	2	2	-	-	100
		Water Tax	-	-	-	-	-	-	75
3	Padi	House Tax	7	7	9	9	9	9	250
		Professional Tax	1	1	1	-	1	1	75
		Miscellaneous Tax	1	1	-	-	-	-	100
		Water Tax	-	-	-	-	-	-	75
4	A.Jettihalli	House Tax	-	-	25	21	9	9	250

	Professional Tax	-	-	4	4	3	3	75
	Miscellaneous Tax	-	-	3	3	3	3	100
	Water Tax	-	-	9	7	-	2	75

Fourthly, first of all, no rule permits A-1 to enter into these types of transactions from private firms. It would arise only in case of any inconvenience happened in procuring the books from the Government Co-op Printing Press that too subject to the rules prescribed in the Tamil Nadu Transparency in Tenders, Act 1998 as amended up to 26.06.2018. According to it, Open Tender system should have been followed for this transaction as it exceeds Rs.5000/- and it should have been published in all editions in the State as this transaction comes between the financial limit of above 25 Lakhs and 3 Crores. A-1 has thrown away all the procedures and procured 1,25,500 numbers of receipt books from A-2 and A-3 even without issuing work orders to them.

Fifthly, A-2 and A-3 have been involved in other cases. To say particularly, they have swindled a sum of Rs.29,94,796/- joining with the hands of the Rural Development officials without actually supplying bleaching powder to Pennagaram Union during the year 2018-19 and similarly they appear to have been involved in the supply of submersible motors to the bore-wells of Pennagaram Union. Therefore, the genuineness of their alleged firms is in question and they have to be subjected to a deeper probe to ascertain their multifarious business activities involved in the district.

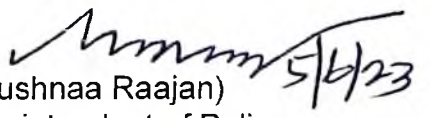
Therefore, the above information clearly makes out the commission of the cognizable offences in which; during the period between 20.11.2019 and 28.04.2020, A-1 being a public servant entered into a Criminal Conspiracy with A-2 and A-3 with the dishonest intention to commit fraud on the funds of the Government, voluntarily procured 1,25,500 numbers of House Tax receipt books, Professional Tax receipt book, Miscellaneous Tax receipt book and Water Tax receipt book for 251 Village Panchayats to the tune of Rs.1,81,97,500/- and paid A-2 and A-3 by four cheques in two instalments from the funds allocated to Panchayat Unions for the months of January, February and March 2020 under State Finance Commission, which is absolutely exorbitant to the tune of Rs.1,31,77,500/- while comparing with the rates of Dharmapuri District Printers

Service Industrial Co-op Society Ltd.A-1 being a public servant had performed her official functions improperly or dishonestly in anticipation of or in consequences of accepting undue advantages from A-2 and A-3 and also, she being entrusted with the funds of the Government, dishonestly/fraudulently misappropriated a sum of Rs.1,31,77,500/- and converted for her own use with their active connivance.

Thereby, the information available on hand makes out a prima facie case against A-1 for the commission of the offences of Criminal Conspiracy, Accepting/Obtaining Undue Advantages and Dishonest Misappropriation u/s 120 B IPC, 7(c) and 13(2) r/w 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018 and against A-2 and A-3 for the commission of the offences of Criminal Conspiracy and Abetment u/s 120 B IPC, 12 r/w 7(c) and 12 r/w 13(2) r/w 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018.

The complicity of the larger conspiracy hatched by A-1 with A-2 and A-3 and the involvement of other officials in having fleeced the Government money can be unearthed only through a deeper probe by scrutinizing the relevant documents and examining the witnesses. Prior approval u/s 17(A)(1) was obtained from the competent authority vide letter No.301/A3/2023-1, Public (Special-A) Department, Secretariat, Chennai Dated:30.03.2023 for taking up a regular case against A-1.

Therefore, I register a case in Dharmapuri V&AC Cr.No.03/AC/2023 u/s 120 B IPC, 7(c) and 13(2) r/w 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018 against A-1 and u/s 120 B IPC, 12 r/w 7(c) and 12 r/w 13(2) r/w 13(1)(a) of the Prevention of Corruption Act 1988 as amended in 2018 against A-2 and A-3 on 05.06.2023 at 13.00hrs. The original F.I.R was sent to the Hon'ble Special Judge/ Chief Judicial Magistrate, Dharmapuri and other copies were sent to the officers concerned.


 (GV.Kirushnaa Raajan)
 Deputy Superintendent of Police,
 Vigilance and Anti-Corruption,
 Salem District,
 FAC to Dharmapuri District.