

FIRST INFORMATION REPORT

முதல் தகவல் அறிக்கை

(Under Section 154 Cr.P.C.)

(கு.ந.வி.தொ.பிரிவு 154 இன் கீழ்)

TAMIL NADU POLICE

INTEGRATED INVESTIGATION FORM-I

8081639

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1. District : **Madurai** PS: **V 9 AC** Year: **2023** FIR No.: **5** Date: **19-05-2023**
மாவட்டம் காவல்நிலையம் ஆண்டு முதல. எண் நாள்
2. (i) Act சட்டம்: Sections பிரிவுகள்: **Sec 7(a) of**
(ii) Act சட்டம்: Sections பிரிவுகள்: **Prevention of Corruption**
(iii) Act சட்டம்: Sections பிரிவுகள்: **Act 1988 as amended**
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் : **by Prevention of Corruption (Amendment) Act 2018**
3. (a) Occurrence of Offence Day : Date from : Date to :
குற்ற நிகழ்வு நாள் நாள் முதல் நாள் வரை **14-9-2021**
Time Period : Time from : Time to :
நேர அளவு நேரம் முதல் நேரம் வரை **09.15 hrs 11.30 hrs**
- (b) Information Received at PS. Date : Time :
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் **19-05-2023** நேரம் **17.00 hrs**
- (c) General Diary Reference : Entry No(s) Time :
பொது நாட்குறிப்பில் பதிவு விவரம் எண் **19-05-2023** நேரம் **18.00 hrs**
4. Type of Information : Written/ Oral :
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக **Typed Complaint**
5. Place of Occurrence (a) Direction and Distance from PS:
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் **6 km South East**
Beat Number : (b) Address :
முறைக் காவல் எண் முகவரி **Toll gate, Near Pandikovil Madurai.**
- (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) Father's/ Husband's Name :
குற்றமுறையிட்டாளர் / தகவல் தந்தவர் பெயர் **N. Bharathi Niyar** தந்தை / கணவர் பெயர் **R. Neelamegam**
- (c) Date / Year of Birth : **1-7-1978** (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 : **Inspector of Police** (g) Address : **Vigilance and Anti Corruption Madurai**
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. Sasikala Age 58/2023, State Tax Officer, Jaihind Puram Assessment Circle, Madurai, Formerly State Tax Officer, Inspection - II, Office of the Deputy Commissioner (ST) Inspection, Madurai (Other Accused Officer mentioned in the separate sheet)
8. Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையிட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்
Based On The finding of PE 115/2021 / CT/MV. This case was registered Here 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)

180 Separate Printed Sheets in Page NO
3 to 7 are 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 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

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 19-5-23
18:00 hrs.

Name: பெயர் N. Bharathi Priya
Rank: நிலை Inspector of Police
V & AC, Madurai

Continuation of First Information Report of Madurai V&AC Cr. No.05/2023

Honoured Sir,

Submitted

A2. Tr.A.Ganesan, age 51/2023,
Deputy State Tax Officer,
Inspection Cell – I,
Office of the Deputy Commissioner
(Enforcement), Madurai.
Formerly at the office of the Assistant
Commissioner (ST),
Chokkikulam Assessment Circle,
Madurai.

A3. Tr.B.Balakumar, age 50/2023,
Deputy State Tax Officer,
Inspection Cell – V,
Office of the Deputy Commissioner
(Enforcement), Madurai.
Formerly at the Office of the Assistant
Commissioner (ST),
K.K.Nagar Assessment Circle, Madurai.

Tmt. S. Sasikala (A1) is presently working as State Tax Officer, Jaihindpuram Assessment Circle, Madurai. She had previously worked as State Tax Officer, Inspection - II in the office of the Deputy Commissioner (State Tax), Inspection, Madurai from 01.06.2019 to 31.05.2022.

Tr. A. Ganesan (A2) is presently working as Deputy State Tax Officer, Office of the Deputy Commissioner (Enforcement), Madurai. He had previously worked as Deputy State Tax Officer - II in the office of the Assistant Commissioner (State Tax), Chokkikulam Assessment Circle, Madurai from 01.06.2019 to 01.12.2021.

Tr. B. Balakumar (A3) is presently working as Deputy State Tax Officer, Office of the Deputy Commissioner (Enforcement), Madurai. He had previously worked as Deputy State Tax Officer - I, in the office of the Assistant Commissioner (ST), KK Nagar Assessment Circle, Madurai from 01.06.2019 to 31.05.2022. As such A1 Tmt. S. Sasikala, A2 Tr. A. Ganesan and A3 Tr. B. Balakumar are public servants as defined u/s 2(c) of Prevention of Corruption Act, 1988.

On information, an enquiry in the nature of PE has been contemplated by the Director, Vigilance and Anti Corruption, Chennai in PE 115/2021/CT/MU Dated : 25.11.2021 after obtaining the prior approval from the competent authority and consequently an officer of Vigilance and Anti Corruption, Madurai has conducted Preliminary Enquiry and submitted a Report which revealed the following facts.

Tr. R. Narayanasamy, Partner of Diamond Enterprises, Tuticorin, had purchased 267 bundles of paper from J.K.Paper Ltd., C/o. M/s.Bharti Papers, Thiruvottiyur, Chennai on 09.09.2021 by paid a sum of Rs.4,40,125/- including SGST and CGST. But they were not able to load the goods on the date of purchase. Then, on 13.09.2021, they booked a lorry bearing Registration Number TN 72 AT 2238 to transport the said paper bundles from Thiruvottiyur Chennai to Tuticorin through E-Way Bills. The said lorry was driven by one Tr.Saravanan. When the said lorry was entered the Toll Gate near Pandi Kovil on 14.09.2021 at about 09.15 hrs, the lorry was intercepted by the GST Rowing Squad State Tax officials who were in vehicle bearing Registration No. TN 70 G 0023 and the accused A1 to A3 verified the Invoice and E-Way Bills and found the inconsistency of the date in E-Way Bills and they informed to the Lorry Driver that the date was wrongly mentioned in the E-Way Bill as 13.09.2021 instead of 09.09.2021 and for that mistake, fine would be levied and have to pay the total goods sales tax amount to the Government and the accused A2 Tr. A. Ganesan, in the presence of A1 Tmt. Sasikala, demanded the Lorry Driver Saravanan to pay Rs.20,000/- as bribe to release the vehicle without

booking offence report. Then, the Lorry Driver Saravanan contacted through his cell phone number 73972 27667 and 79049 73058 to the cell phone number 97918 00000 of Narayanasamy and informed the matter to him. Then, the said Narayanasamy contacted his GST Consultant Mariselvam and asked him to speak with the Lorry Driver Saravanan with regard to the E-Way Bill date issue. Accordingly, GST Consultant Mariselvam contacted the GST Rowing Squad State Tax officials A1 to A3 from his cell phone number 80155 20607 through the Lorry Driver Saravanan's cell phone number 79049 73058 and explained to them about the typing mistake of date made in his office in the concerned E-Way bills. At that time, one among them A2 Tr. A. Ganesn, insisted the demand of Rs.20,000/- in the presence of A1 Tmt. S. Sasikala. Consequently GST consultant requested A1 Tmt. Sasikala to release vehicle without fine, she replied him that the minimum amount penalty would be levied and gave the cell phone to another official A3 Tr. Balakumar. Then, A3 Tr. Balakumar insisted the demand of Rs.20,000/- and reduced to Rs.10,000/- and finally fixed Rs.5,000/- to release the vehicle. Though they have properly paid the tax amount, there is no other go, GST Consultant Mariselvam instructed to the lorry driver Saravanan to pay the amount of Rs.5,000/- to the officials as demanded by them. At that time, his Driver Saravanan was having only Rs.1,000/- with him. But he managed to pay the amount of Rs.5,000/- to the officials by way of withdrew Rs.3000/- from the HDFC Bank ATM, near Vcikram Hospital, Madurai on 14.09.2021 at 11.01 hrs and by getting Rs.1000/- from Tr.Daniel, another Lorry Driver and gave the amount to one of the Squad official A3 Tr. Balakumar, who accepted the same on

behalf of other squad officials A1 & A2 who were present there and the same was received as bribe to release the vehicle without booking offence report. The entire happenings were recorded by the Lorry Driver Saravanan and informed through WhatsApp to Narayanasamy on the date itself.

The Audio and Video Clippings, recorded in the mobile phone of Lorry Driver Saravanan is to be subjected to analysis by Tamil Nadu Forensic Science Department to enable adducing evidence in a Court of law.


The above said acts committed by the accused A1 to A3 would appear to be the offence of demand and acceptance as undue advantage which would attract the offence of criminal misconduct punishable u/s 7 (a) of Prevention of Corruption Act, 1988 as amended by Prevention of Corruption (Amendment) Act 2018 and there are thus prima facie materials available on record for taking up the investigation against the Accused 1 to 3 for the offences committed by them under Section 7 (a) of Prevention of Corruption Act, 1988 as amended by Prevention of Corruption (Amendment) Act 2018.

Since, A1 to A3 being Public Servants committed the offence u/s 7 (a) of Prevention of Corruption Act, 1988 as amended by Prevention of Corruption (Amendment) Act 2018 while discharging their duty, prior approval to register a regular case against A1 to A3 has been obtained from the Additional Chief Secretary / Commissioner of Commercial Taxes, Chennai vide his Letter No. E2 / 1536273 / 2021 Dated : 28.05.2022 for **A1** Tmt.S.Sasikala; State Tax Officer, Inspection - II, Office of the Deputy Commissioner (ST), Inspection,

Madurai, **A2** Tr.A.Ganesan, Deputy State Tax Officer - II, Formerly at the office of the Assistant Commissioner (ST), Chokkikulam Assessment Circle, Madurai and **A3** Tr.B.Balakumar, Formerly Deputy State Tax Officer - I, Office of the Assistant Commissioner (ST), K.K.Nagar Assessment Circle, Madurai to register a Regular Case as per the amendment made in the Prevention of Corruption Act 1988.

Therefore today 19.05.2023 at 17.00 hrs, I, N. Bharathipriya, Inspector of Police, Vigilance & Anti – Corruption, Madurai registered a case in Crime No. 05/2023 u/s 7 (a) of the Prevention of Corruption Act, 1988, as amended by the Prevention of Corruption (Amendment) Act 2018 against the accused A1 to A3 for the purpose of investigation.

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


Inspector of Police,
Vigilance and Anti-Corruption,
Madurai.