

## 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

8040872

1. District : **Trichy** PS: **Vd AC** Year: **2023** FIR No.: **10** Date: **16.11.2023**  
மாவட்டம் காவல்நிலையம் ஆண்டு முதல் மு.த.அ. எண் நாள்
2. (i) Act சட்டம்: **IPC** Sections பிரிவுகள்: **167, 467, 468, 471, 477A + 4**  
(ii) Act சட்டம்: **The Prevention of Corruption** Sections பிரிவுகள்: **13 (2) & 13 (1) (a)**  
(iii) Act சட்டம்: **Act, 1988 as amended by PC (Amendment) Act, 2018** Sections பிரிவுகள்:  
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :
3. (a) Occurrence of Offence Day : Date from : **16.4.2019** Date to : **15.12.2020**  
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 : **16.11.2023** Time : **14.00 hrs**  
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்  
(c) General Diary Reference : Entry No(s) **GD. Vol II** Time :  
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்
4. Type of Information : Written/ Oral : **Written**  
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக
5. Place of Occurrence (a) Direction and Distance from PS: **0/0 of Udumelpet municipality, udumelpet**  
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் **Trichy Dt. About 62 kms -**  
Beat Number : (b) Address : **South West approx.**  
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 : **M. P. DHIVYA** (b) Father's/ Husband's Name :  
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்  
(c) Date / Year of Birth : **37/2023** (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 : **Ad.SP** (g) Address : **Vd AC, Coimbatore .**  
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)
- Tr. T. Kannan, then Assistant, udumelpet Municipality, Trichy (Dt).**
8. Reasons for delay in reporting by the complainant / Informant:  
குற்றமுறையிட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்

9. Particulars of properties stolen / involved (Attach separate sheet if necessary)  
கனவாடப்பட்ட / களவிற்குள்ளான சொத்துக்களின் விவரம் (தேவையெனில் தனித் தாளில் இணைக்கவும்)
10. Total value of properties stolen / involved : -  
கனவாடப்பட்ட / 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 sheet attached

13. Action taken : Since the above report reveals commission of offence(s) w/s as mentioned at item No.2 registered the case and took up the investigation / directed Mr. P. Koushik Rank Inspector of Police to take up the investigation / Refused investigation / transferred to PS. V & AC, Coimbatore ..... 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  
16/11/2023 at 15.00hrs

Name: பெயர் M.P. DHIVYA  
Rank: நிலை ADCP, No. எண் .....  
V & AC, Coimbatore.



**Submitted before the Chief Judicial Magistrate, Tiruppur.**

**FIR in Tiruppur, V&AC Cr.No.10/2023, AC/TPR u/s 167, 467, 468, 471, 477-A and 409 IPC and u/s 13(2) r/w 13(1)(a) of the Prevention of Corruption Act, 1988 as amended by Prevention of Corruption (Amendment) Act, 2018.**

It is submitted that based on a Vigilance Report, a Preliminary Enquiry against Tr.T.Kannan, was conducted in connection with the allegation of misappropriation of the funds of Udumalpet Municipality in various heads.

Udumalpet Municipality is a selection grade Municipality in Tiruppur district and it was divided into 33 elected wards. The Municipality is having population of more than 70,000 and its tentative yearly income is Rs.12 Crores. The Udumalpet Municipality is functioning under the administrative control of the Municipal Commissioner. The Municipality Office is segregated as General Section, Town Planning Section, Engineering Section, Public Health Section and Revenue Section and the same were controlled by the Municipal Commissioner with the service of Municipal Engineer, Town Planning Officer, Manager, Accountant, Assistants, Junior Assistants / Bill Collectors and other staffs.

The Accused Tr.T.Kannan entered into his service on 08.05.2000 as Revenue Assistant / Bill Collector in Udumalpet Municipality on compassionate ground and he got promoted as Revenue Inspector / Assistant in the month of November 2011 and was posted at Pollachi Municipality. In the year 2013, he was transferred to Udumalpet Municipality as Assistant in General Section, where he was allotted for various seat works including Property Tax, Accounts and Audit, Contract works, Loan deposit and advance and look after the lease work of Municipal Buildings. He was also holding an additional charge of Accountant during the period from 19.10.2017 to 08.06.2018, 12.07.2018 to 10.12.2018 and 16.04.2019 to 15.12.2020. During the aforesaid period, all the accounts of the aforesaid Municipality were entrusted with him and the same were maintained by him.

On 30.06.2019, the Udumalpet Municipality Sanitary Workers Tmt.Nagammal Chinnan, Tmt.Pappathi, Tmt.Palaniammal, Tmt.Muniammal and Tr.Arumugam retired from their service. The Accused Tr.T.Kannan, being the i/c Accountant had obtained approval from the Commissioner in bank payment voucher vide BPV No. 157/19-20/RF/0000149 dated 28.06.2019 for an amount of Rs.56,241/- for the remittance of Income Tax for the Earned Leave and Unearned Leave Salary of Rs.10,647/-, Rs.10,854/-, Rs.11,763, Rs.11,817/- and Rs.11,160/- to the above sanitary workers respectively. After obtaining the said approval, the Accused entered the same in the State Finance Commission Payments Book maintained by him. Thereafter, the Accused had filled the cheque bearing number 793555 dated 28.06.2019 for the amount of Rs.56,241/- in the space of Pay as "To Yourself" and obtained the signature of Municipal Commissioner. After obtaining the signature of the Municipal Commissioner in the cheque, the Accused fraudulently manipulated the cheque in the space of pay as if it was filled as "To Yourself as per list enclosed".

In pursuance of the above manipulation in the cheque for an amount of Rs.56,241/-, the Accused had prepared a forged list vide e.f.5169/02/gp1 dated 22.08.2019 to the Branch Manager, Canara Bank, Udumalpet, wherein, he dishonestly omitted the names of aforesaid employees and without remitted the same to the account of Income Tax, the Accused entered his name, designation and savings bank account number in the list and signed for the Commissioner and presented the cheque in the Bank. In result of which, the Income Tax amounts payable for the Earned Leave and Unearned Leave Salaries of the above innocent gullible sanitary workers to the amount of Rs.56,241/- was credited in the Canara Bank Account bearing number 0944101020121 of the Accused Tr.T.Kannan and the same was misappropriated by him.

On 30.06.2019, Tr.Balasubramanian, Junior Assistant, Udumalpet Municipality retired from his service. The Accused Tr.T.Kannan, being the i/c Accountant had obtained approval from the Commissioner in bank payment

voucher vide BPV No. 151/19-20/RF/0000149 dated 28.06.2019 for an amount of **Rs.30,068/-** for the remittance of Income Tax for the Earned Leave and Unearned Leave Salary of Tr.Balasubramanian. After obtaining the said approval, the Accused entered the same in the State Finance Commission Payments Book maintained by him. Thereafter, the Accused had filled the cheque bearing number 793558 dated 28.06.2019 for the amount of Rs.30,068/- in the space of Pay as "To Yourself" and obtained the signature of the Municipal Commissioner. After obtaining the signature of the Municipal Commissioner in the cheque, the Accused fraudulently fabricated the cheque in the space of pay as if it was filled as "To Yourself / Demand Draft" and obtained a Demand Draft bearing number 508645 for an amount of Rs.30,068/- from Canara Bank, Udumalpet Branch in favour of his name on 07.09.2019.

In pursuance of the above manipulation in the cheque and obtained the Demand Draft from the aforesaid bank and on 25.09.2019, the Accused deposited the same in his City Union Bank Account bearing number 500101012032722. In result of which, the Income Tax amount of Rs.30,068/-, which was payable for the Earned Leave and Unearned Leave Salaries of the above employee Tr.Balasubramanian was credited in the account of the Accused Tr.T.Kannan bearing number 500101012032722, City Union Bank, Udumalpet Branch and finally the same was converted to his own use and dishonestly misappropriated by him.

On 20.01.2016, a tender was awarded to Alchem Industries for the construction of Pump Rooms and head works of Thirumoorthy Nagar of Udumalpet Municipality. The said work was carried out by the said industry and remitted an Earnest Money Deposit of Rs.50,000/- on 18.01.2016 and an FSD amount of Rs.44,515/- for the allocation of the above tender by the mode of Demand Draft on 20.03.2016. After carrying out the aforesaid work, it was claimed by the Alchem Industries to refund the EMD and FSD amounts vide its letter dated 30.07.2018. As there was no adverse remark in the auditing, a note



file was submitted by the Accused for the approval of the Municipal Commissioner to refund the above said total amount of Rs.94,515/- to the tenderer, Alchem Industries, and the same was approved by the Municipal Commissioner of Udumalpet on 06.08.2018. Then, the Accused with an ulterior motive segregated the above amount into two descriptions i.e., (i) amount to be disbursed is Rs.89,592/- and (ii) the amount to be adjusted is Rs.4,923/- in the note file and obtained the signature of the Municipal Commissioner, Udumalpet in dubious manner. After successfully getting the above approval by adopting the undue methodology, the Accused had prepared two cheques for an amounts of Rs.89,592/- and **Rs.4,923/-**, Wherein, he filled the space of pay as "To Yourself" and falsified the accounts in Deposit Accounts Payment Register on 19.06.2019.

In pursuance of the entry made in the above Register, the Accused manipulated the cheque for an amount of Rs.4,923/- and added the Account number 500101012032722 of the Accused in the space of pay "To Yourself" and deposited the same through a pay-in-slip in City Union Bank, Udumalpet Branch on 22.08.2019. In result of which, the amount of Rs.4,923/- returnable to the tenderer was converted to the use of the Accused and misappropriated by him.

Tr.Sowkath Ali driver Udumalpet Municipality had claimed the Travelling allowance of Rs. 2,170/- for the travels made by him to Dharapuram and Tiruppur on various dates in the months of September and October-2019. Tr.Krishnasamy driver, water supply section, Udumalpet Municipality had claimed the Travelling allowance of Rs. 1,990/- for the travels made by him to Dharapuram, Tiruppur and Coimbatore on various dates in the months of September and October-2019. Tr.Balakrishnan, Driver, Water Supply Section Udumalpet Municipality had claimed the Travelling allowance of Rs. 3,670/- for the travels made by him to Dharapuram, Tiruppur and Coimbatore on various dates in the months of September and October-2019 in which the accused dishonestly prepared note file for an amount of Rs.4,740/- instead of Rs.3,670/- in the claim of Tr.Balakrishnan. In such a way the accused had obtained an

approval from the Municipal Commissioner for an amount of Rs. 8,900/- instead of Rs.7,830/-for the disbursements of travel allowances to the above employees. After obtaining approval, the accused entered the above incorrect statement in the Water Supply Account Payment Book – 2019-2020.

Thereafter, the Accused prepared the cheque for the entire amount of Rs. 8,900/- in favour of “Yourself” and obtained the signature of Municipal Commissioner in the cheque. After obtaining the cheque, the accused manipulated the cheque and added the suffix of “as per the list enclosed” through RTGS in the space of Pay as “Yourself.” Then the accused had prepared a list of the aforesaid Original beneficiaries and falsely included his name in the list and mentioned an amount of **Rs.1,070/-** for himself. Hence the amount of Rs. 1,070/- was transferred to the account of the accused through RTGS and the same was misappropriated by him.

On 24.01.2020, the Accused had prepared a Bank Payment Voucher for an amount of **Rs.270/-** in the narration of Expenditure for Travelling Allowance to GL Section staffs for October and November 2019. Then, he filled a cheque bearing number 235997 for the above said amount in favour of “To Yourself” and obtained the signature of the Municipal Commissioner on 24.01.2020. Thereafter, he made an entry in the SFC Payments Book with the description of “TA Bill difference amount” on the day itself. The cheque was presented in his account number 0944101020121 through a forged pay-in-slip on 18.03.2020. The said amount was credited in the account of the Accused Tr.T.Kannan and the same was misappropriated by him.

Tr.M.Ganesamoorthy, Wire Man / Electrician, Udumalpet Municipality was retired from his service. The Accused Tr.T.Kannan, being the i/c Accountant had obtained approval from the Commissioner in bank payment voucher vide BPV No. 157/19-20/RF/0000495 dated 07.03.2020 for an amount of Rs.7,57,500/-. Then, he segregated the amount in SFC Payments Book and classified the amount of Rs.25,752/- as for the Surrender Leave Salary (SLS) of the retired employee



Tr.M.Ganesamoorthy. After entering the same in the aforesaid Register, the Accused had prepared a cheque for an amount of **Rs.25,752/-** in favour of "To Yourself" on 07.03.2020 and obtained the signature of the Municipal Commissioner on the same day itself. Then the Accused presented the cheque before the Canara Bank, Udumalpet along with the pay-in-slip with the narration of as per list enclosed. Further, the Accused enclosed a forged list containing his name and account number. Pursuant to the same, the amount of Rs.25,752/- payable to the retired employee Tr.M.Ganesamoorthy was converted to the account of the Accused bearing number 0944101020121, Canara Bank, Udumalpet. In the above mode, the said amount belonging to Tr.M.Ganesamoorthy was misappropriated by the Accused.

During the year of 2019-2020, the Udumalpet Municipality provided the service of Nanbargal Self Help Group for the tank mazdoor works. At the time of payment to the service, an amount of **Rs.95,064/-** was deducted for paying GST and an amount of Rs.1,972/- deducted for Income Tax. For which, the Accused had prepared a Bank Payment Voucher Number BPV/157/19-20/WF/0000202 dated 28.03.2020 and obtained the approval from the Municipal Commissioner on 28.03.2020. Thereafter, the Accused had prepared two cheques bearing number 000536 and 000537 in favour of "Yourself" and "Yourself for Income Tax" respectively. In which, the Accused had remitted the amount of Rs.1,972/- to the Income Tax and manipulated the cheque bearing number 000536 by adding the suffix of SB Account Number 500101012032722 in the space of pay "To Yourself" and presented the same in City Union Bank, Udumalpet Branch. Hence, the GST amount deducted from the account of Nanbargal Self Help Group was credited in the account of the Accused and in such a manner, the same was misappropriated by him.

During the year between 2006 and 2015, the contract was awarded to one Tr.R.A.Sadiq Ali for the maintenance works in different Municipal Schools running under the Udumalpet Municipality. After carrying out the aforesaid



works, different requisitions dated 28.05.2017, 29.05.2017, 25.05.2018, 26.05.2018, 28.05.2018 and 29.05.2018 for returning the additional security deposit amount of Rs.2,11,226/-. As there was no adverse remark in the auditing, a note file was submitted by the Accused for the approval of the Municipal Commissioner to refund the above said total amount of Rs.2,11,226/- to Tr.R.A.Sadiq Ali and the same was approved by the Municipal Commissioner of Udumalpet on 11.05.2020. Then, the Accused with an ulterior motive segregated the above amount into two descriptions i.e., (i) Lapsed Deposit Refund amount of Rs.1,99,496/- and (ii) Lapsed Deposit Refund amount of Rs.11,730/- and obtained the signature of the Municipal Commissioner, Udumalpet in two cheques for the above amounts in dubious manner. After successfully getting the above cheques, the Accused manipulated the cheque for an amount of Rs.11,730/- and sent the amount in the mode of RTGS to his account bearing number 217029457, Coimbatore District Central Cooperative Bank at Udumalpet on 11.05.2020. In the result, the amount of **Rs.11,730/-** returnable to the contractor was converted to the use of the Accused and misappropriated by him.

Similarly, yet another additional security deposit amount of **Rs.18,200/-** , which was to be disbursed to Tr.R.A.Sadiq Ali, was also misappropriated by the Accused in the above same mode.

During the year of 2013-2014 and 2015-2016, the contract was awarded to M/s. Southern Solid Waste Management Services for the supply of Dumper Pin. After the supply, the aforesaid company made a requisition on 08.05.2020 for returning the additional security deposit amount of Rs.1,14,460/-. As there was no adverse remark in the auditing, a note file was submitted by the Accused for the approval of the Municipal Commissioner to refund the above said total amount of Rs.1,14,460/- to the contractor, M/s. Southern Solid Waste Management Services, and the same was approved by the Municipal Commissioner of Udumalpet on 08.05.2020. Then, the Accused with an ulterior motive segregated the above amount into two descriptions i.e., (i) Lapsed Deposit

Refund amount of Rs.71,060/- and (ii) Lapsed Deposit Refund amount of Rs.43,400/- and obtained the signature of the Municipal Commissioner, Udumalpet in two cheques for the above amounts in dubious manner. After successfully getting the above cheques, the Accused manipulated the cheque for an amount of Rs.43,400/- and added the suffix "RTGS" in the space of pay "To Yourself" and then he presented the cheque in his account bearing number 217029457, Coimbatore District Central Cooperative Bank at Udumalpet on 18.05.2020. In the result, the amount of **Rs.43,400/-** returnable to the contractor was converted to the use of the Accused and misappropriated by him.

Tr.Pichamani, Manager, Udumalpet Municipality had claimed the Transfer Travelling Allowance (TTA) of Rs. 6,371/- for his transfer from Kodaikanal to Udumalpet Municipality. The Accused had submitted a TA Bill for the total amount of Rs.18,540/- (3,090 + 9,270 + 3,090 + 3,090). Then, the Accused had prepared a Bank Payment Voucher for the amount of Rs.26,901/- bearing number BPV 157/19-20/RF/000118 dated 16.07.2020 for himself and for the payment of Travelling Allowance to the above General Section Staffs. Thereafter the Accused obtained the approval from the Municipal Commissioner and then entered the same in the SFC Payments Book. Then the Accused transferred the amount of Rs.6,371/- to the Account of Tr.Pichaimani, **Manager through NEFT** and maliciously omitted to transfer the amount of Rs.1,990/- to the account of Tr.Balakrishnan and transferred an amount of Rs.20,530/- instead of Rs.18,540/- to his account including the TA Bill amount of Tr.Balakrishnan. In such a way, the Accused had converted the TA Bill amount of **Rs.1,990/-** of Tr.Balakrishnan to his account bearing number 500101012032722, City Union Bank, Udumalpet on 18.07.2020 and misappropriated the same.

Thus the accused Tr.T.Kannan has misappropriated the total amount of Rs.2,88,708/- and converted the same to his own use.

The above facts discloses the commission of the offences u/s 167, 467, 468, 471, 477-A and 409 IPC and the offence of criminal misconduct punishable u/s



13(2) r/w 13(1)(a) of the Prevention of Corruption Act, 1988 as amended by Prevention of Corruption (Amendment) Act, 2018.

Therefore, this FIR being registered after obtaining prior permission from the competent authorities u/s 17A(1) of the Prevention of Corruption Act, 1988 as amended by the Prevention of Corruption (Amendment) Act, 2018.

I am registering a case in Tiruppur V&AC Cr.No.10/2023/AC/TPR against the Accused on 16.11.2023 at 14.00 hrs for commission of offences u/s 167, 467, 468, 471, 477-A and 409 IPC and the offence of criminal misconduct punishable u/s 13(2) r/w 13(1)(a) of the Prevention of Corruption Act, 1988 as amended by Prevention of Corruption (Amendment) Act, 2018.

The original FIR is submitted to the Honourable Chief Judicial Magistrate, Tiruppur and a copy of the FIR is sent to the Superintendent of Police, Western Range, Vigilance and Anti-Corruption, Chennai.



Additional Superintendent of Police,  
Vigilance and Anti-Corruption,  
Coimbatore.