

FIRST INFORMATION REPORT

TAMIL NADU POLICE

INTEGRATED INVESTIGATION FORM-I

முதல் தகவல் அறிக்கை

(Under Section 154 Cr.P.C.)

(கு.ந.வி.தொ.பிரிவு 154 இன் கீழ்)

C 8069089

1. District : Salem PS: VJAC Year: 2024 FIR No: 01/AC/24 Date: 29-01-24
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்
2. (i) Act சட்டம்: The Prevention of Corruption Sections பிரிவுகள்: UJ 7 (c) of the PC
(ii) Act சட்டம்: (Amendment) Act, 2018 Sections பிரிவுகள்: (Amendment) Act, 2018
(iii) Act சட்டம்: RPC Sections பிரிவுகள்: UJ 167 477(A) RPC
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :
3. (a) Occurrence of Offence Day : Date from : 2018-19 Date to : 2019-20
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 : 29-01-24 Time : 09-10-14
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 Collected information
5. Place of Occurrence (a) Direction and Distance from PS: About 4 kms South
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்
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 : N.K. Ravichandran (b) Father's/ Husband's Name : N.K. Kolandayamy
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்
(c) Date / Year of Birth : 1971 (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 (g) Address : Vigilance and Anti-Corruption,
தொழில் Police முகவரி Salem.
7. Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)
தெரிந்த / ஐயப்பட்டிருந்த / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்
(தேவையெனில் தனித்தாள் இணைக்கவும்)
T.N. Murugesan, S/O. Nainamalai Assistant Revenue Officer
Kondalampathi Zone Municipal Corporation, Salem.
8. Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையிட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்

Conducted Preliminary Enquiry

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

A separate enclosure is attached 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

Name: பெயர் N.K. RAVICHANDRAM
Rank: நிலை 2nd/2nd class Police Officer
V.O. Salem.

29/01/2024 at 13.30 hrs.

ATTACHMENT TO COLUMN NO.12 OF FIRST INFORMATION REPORT IN VIGILANCE AND ANTI CORRUPTION, SALEM DETACHMENT CR. NO.01/AC/2024.

The accused officer Tr. N. Murugesan was employed as Assistant Revenue Officer, Hasthampatty ward office, Salem Municipal Corporation, Salem from 04.05.2018. He is a public servant as defined u/s 2 (c) of the Prevention of Corruption Act, 1988.

Based on a Preliminary Enquiry report submitted by one of the officers of the V&AC Salem, in PE 108/2022/LB/SL, during the period between the years 2018-19 and 2019-20, when Tr. N. Murugesan was working as Assistant Revenue Officer in Hasthampatty Zone, Municipal Corporation, Salem came to light that he fixed lesser property tax on residential buildings, vacant lands and commercial buildings, omitted to collect tax, showing commercial buildings as residential building, cancelling the assessment without collecting tax resulted in causing loss to the Government Exchequer.

It is gathered that Tr. N. Murugesan joined in Hasthampatty ward office as Assistant Revenue Officer on 04.05.2018. The following are the important duties and responsibilities of Tr. N. Murugesan.

1. To assess the residential building only up to 750 Sq. Ft without splitting of the same and fix the vacant site tax to the vacant site related to the building property for the capital value as per the registered documents. To strictly adhered to assess the building up to 750 Sq. Ft only and not the above Sq. Ft.
2. To be responsible for entire collection of taxes and fees and loss of revenue such as time barred arrears, omission of assessment and inadequate assessment.
3. To take necessary action for making proper assessment for all taxes and to take necessary action for the collection therefore and also for the collection of lease amount in the time to time.
4. He is fully responsible for the collection of taxes, fees and lease amounts

N. Murugesan
29/10/24

It is gathered that as per the G.O Ms No.150 Municipal Administration and Water Supply Department dated: 12.11.2007, a resolution was passed by the Council on 20.03.2008 classifying area and fixed property taxes based on the location of the area as detailed below.

Zone classified	Rate per Sq.Ft
A	Rs.1/- for residential buildings and Rs.3/- for commercial buildings
B	Rs.0.75 paise for residential buildings and Rs.2.25/- for commercial buildings
C	Rs.0.50 paise for residential buildings and Rs.1.50/- for commercial buildings
D	Rs.0.25 paise for residential buildings and Rs.0.75 paise for commercial buildings
Special Buildings	4 times of the basic tax of the concerned location

i). Loss caused by Tr. N. Murugesan intentionally omitting to collect tax for one year period:

It is gathered that, Tr. Pannalal Rathore is an assessee and he has a commercial building with an extent of 4290 Sq. Fts located in Door No.30, Zone –A, Hasthampatty Zone. His assessment number is 049/017/00730. He has changed the tax tariff from residential building to commercial building and in this regard, the tax was re-fixed as Rs.25,225/- per half year from 01.10.2018 by Tr. N. Murugesan as per his assessment file No.J2/003855/19. Whereas he has collected tax only from 01.10.2019. In this transaction, Tr. N. Murugesan intentionally omitted to collect a total sum of **Rs.50,450/-** for the two half years during 2018-19 and allowed the assessee to derive wrongful gain.

192-12
29/10/24

ii). Loss caused by Tr. N. Murugesan in having collected lesser tax for commercial buildings by intentionally showing them as residential building.

It is gathered that Tmt. S. Jeeva is an assessee and she has a commercial building with an extent of 400 Sq. Fts located in Hasthampatty Zone. Her assessment number is 049/030/03800. She has obtained building license from the Municipal Corporation, Salem for the construction of commercial building for an extent of 400 Sq. Fts in the year 2019-2020. The actual tax Rs.2,352/- for this commercial building should have been levied per half year where the tax was fixed by Tr. N. Murugesan as Rs.784/- by treating this building as a residential one. In this transaction, Tr. N. Murugesan intentionally caused a loss of **Rs.3,136/-** for the two half years during 2019-2020 and allowed the assessee to derive wrongful gain.

It is gathered that Tr. R. Narayanan is an assessee and he has a commercial building with an extent of 950 Sq.Fts located in No.5,6/7, Venkadakrishna Street, Hasthampatty Zone. His assessment number is 049/030/03803. He has obtained building license from the Municipal Corporation for the construction of commercial building for an extent of 950 Sq.Fts in the year 2019-2020. The actual tax Rs.4,189/- for this commercial building should have been levied per a half year where the tax was fixed by Tr. N. Murugesan as Rs.1,396/- by treating this building as a residential one. In this transaction, Tr. N. Murugesan intentionally caused a loss of **Rs.5,586/-** for the two half years during 2019-2020 and allowed the assessee to derive wrongful gain.

It is gathered that Tmt. P. Uma Maheswari is an assessee and she has a commercial building with an underground and 3 other floors at Door No.224/2, Navalar Nedunchezian Salai, Hasthampatty, Salem. Her assessment number is 049/029/03269. As per the calculation sheet of the Revenue Inspector, all the floors are used for the purpose of commercial whereas while levying the property tax by Tr. N. Murugesan in 2019-2020, the

Nx-B
25/01/224

second floor was treated as a residential building and the tax Rs.1,840/- was alone collected per a half year instead of collecting Rs.5,521/-. In this transaction, Tr. N. Murugesan intentionally caused a loss of **Rs.7,362/-** per year and allowed the assessee to derive wrongful gain during the year 2019-2020.

Similarly, for the same assessee, Rs.5,222/- should have been levied for the underground floor per a half year but no tax was levied and collected for the underground floor. In this transaction, Tr. N. Murugesan intentionally caused a loss of **Rs.10,444/-** for the two half years during 2018-2019 and allowed the assessee to derive wrongful gain.

iii). Loss caused by Tr. N. Murugesan in collecting lesser tax as against the Enhancement and Extension of Property Tax:

It is gathered as per the G.O. Ms No. 73 Municipal Administration and Water Supply Department, dated 19.07.2018, the Government have ordered to carry out property tax revision from 01.04.2018. According to the G.O, maximum increase has been proportionately increased not exceeding 50% for residential building and 100% for rented residential building and non-residential building. Subsequently, the rented residential building property tax revision was revised as per G.O.Ms No.76 Municipal Administration and Water Supply Department, dated 26.07.2018 to 50%.

(a) It is gathered during the year 2018-2019, Tr. N. Murugesan has fixed lesser tax in 23 cases as against the revised fixation and thereby he has caused a financial loss to a total sum of **Rs.3,61,643/-** per year.

(b) It is gathered during the year 2019-20, Tr. N. Murugesan has fixed lesser tax in 107 cases as against the revised fixation and thereby he has caused a financial loss to a total sum of **Rs.7,63,824/-** per year.

R. B.
28/01/24

iv). Loss caused by Tr. N. Murugesan intentionally omitting to levy tax for vacant lands:

It is gathered that during year 2018-2019, 58 numbers of vacant land tax assessment has been removed from computer software in Hasthampatty zone. From these deleted 58 assessments, 24 vacant land assessments were upgraded as new building property tax assessments and hence it is correct to cancel vacant tax assessment. However, for the remaining 34 vacant land assessments were purposely removed by Tr. N. Murugesan from the computer software without any reasons and without getting any prior approval of Salem Municipal Corporation. There were 34 enumerated items which were deleted in the audit year 2018-2019 and thereby Tr. N. Murugesan has caused revenue loss to the Government to a total sum of **Rs.13,610/-**.

v). Loss caused by Tr. N. Murugesan intentionally cancelling the assessment without collecting tax.

It is gathered that Salem Municipal Corporation introduced Geo Information System for assessing tax since 2015-2016 and based on this system, 168 property assessments was made. However, the system was failure due to some issues in fixing the exact tax. Therefore, the system was fully dropped and, in this regard, a resolution No.477 was passed on 08.03.2019 by the Council by taking a decision to collect the tax from the assessee either fixed by Geo Information System or the existed fixation, whichever is higher. However, Tr. N. Murugesan voluntarily cancelled the assessment of assessee without collecting any tax from them. In these instances, he caused a total loss of **Rs.8,31,492/-** per year to the Government.

The following is the abstract showing total revenue loss caused by Tr. N. Murugesan in all the instances.

(i)	Loss caused by intentionally omitting to collect tax for one year period	50,450.00
(ii)	Loss caused in having collected lesser tax for	26,528.00

12-12-23/1/24

	commercial buildings by intentionally showing them as residential building	
(iii)	(a) Loss caused in collecting lesser tax as against the Enhancement and Extension of Property Tax 2018-19	3,61,643.00
	(b) Loss caused in collecting lesser tax as against the Enhancement and Extension of Property Tax 2019-2020	7,63,824.00
(iv)	Loss caused by intentionally omitting to levy tax for vacant lands	13,610.00
(v)	Loss caused by intentionally cancelling the assessment without collecting tax	8,31,492.00
Total		20,47,547.00

From the above, it is clearly disclosed that Tr. N. Murugesan has intentionally omitted to fix and collect the exact taxes from the assessee which resulted in a huge loss to the Government Exchequer to the tune of **Rs.20,47,547/-**. The act of Tr. N. Murugesan would obviously exposes that he could not have done such official favour to the assessee concerned without either in consequences or in anticipation of accepting some undue advantage from them. On the other hand, the assessee concerned also had derived a wrongful gain by the act of Tr. N. Murugesan.


To sum up, from the materials and evidence available that Tr. N. Murugesan had performed improperly or dishonestly his public duty in anticipation of or inconsequence of accepting some undue advantage from the assessee concerned which constituted **the offence u/s 7(c) of the Prevention of Corruption Act 1988 as amended in 2018**. The involvement of any other officials joining with the hands of Tr. N. Murugesan in the commission of the offence or the assessee in having derived any wrongful gain by the act of Tr. N. Murugesan can be unearthed only through investigation. There is prima facie cognizable offense made out against Tr. N. Murugesan.

Handwritten signature and date: 29/01/24

Against Tr. N. Murugesan prior sanction order was obtained u/s 17A (1) of the Prevention of Corruption Amended Act 2018 from the Commissioner, Salem Corporation, Salem vide Na. Ka. No.C6/1583/2023 dated 13.07.2023.

Therefore, today 29.01.2024 at 11.30 hrs, I registered a case in Salem V&AC Cr. No.01/AC/2024 against Tr. N. Murugesan for the commission of offence u/s 7(c) of the Prevention of Corruption Act 1988 as amended in 2018 and Sec 167, 477(A) IPC.

Original FIR is submitted to the Hon'ble Special Judge, Special Court for Trial of Cases under the Prevention of Corruption Act cases, Salem and a copy of FIR is submitted to the Director, Vigilance and Anti Corruption, Chennai.


(N.K.RAVICHANDRAN),
Inspector of Police,
Vigilance and Anti-Corruption,
Salem.

