# FIRST INFORMATION REPORT
## முதல் தகவல் அறிக்கை
(Under Section 173 BNSS)

**TAMIL NADU POLICE**
INTEGRATED INVESTIGATION FORM-I

C 8364160

1. District : Namakkal PS: VAC, Namakkal Year: 2026 FIR No.: 12/AC/2026 Date:
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள் 11.11.2026

2. (i) Act சட்டம்: The Prevention of Corruption Sections பிரிவுகள்: 7(a)
(ii) Act சட்டம்: (Amendment) Act, 2018 Sections பிரிவுகள்:
(iii) Act சட்டம்: Sections பிரிவுகள்:
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :

3. (a) Occurrence of Offence Day : Date from : Date to :
குற்ற நிகழ்வு நாள் நாள் முதல் 15.07.2024 நாள் வரை 31.08.2024
Time Period : — Time from : Time to :
நேர அளவு நேரம் முதல் நேரம் வரை

(b) Information Received at PS. Date : 11.11.2026 Time : 1100hrs
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்

(c) General Diary Reference : Entry No(s) Vol-IV Time : 1100hrs
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்

4. Type of Information : Written/ Oral / Electronic form : written
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக / மின்னணு வடிவம்

5. Place of Occurrence (a) Direction and Distance from PS: 65 kms, North west.
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்

Beat Number : — (b) Address : Komarapalayam Municipality office, Namakkal District.
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 : S. Prabhu (b) Father's/ Husband's Name : Tr. K. Shanmugam
குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்

(c) Date / Year of Birth : 21.04.1983 (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 Police (g) Address : Vigilance and Anti-Corruption, Namakkal
தொழில் முகவரி

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

Tr. C.V. Aswin Nivass, s/o Tr. Vasudevan, Revenue Assistant/ Bill collector, Komarapalayam Municipality, Namakkal Dt.

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

A detailed enquiry in D.E.114/2024/MAWS/NK was conducted in order to ascertain the genuineness of the allegations against the accused officer. Hence, the delay caused.

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)

Submitted,

Separate sheets enclosed

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 R.D. Ravikumar Rank Inspector to take up the Investigation / Refused Investigation / transferred to PS. V&AC, Salem .....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 எடுத்துகொள்ள 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

11/11/26

Signature of the Officer in-charge, Police Station
காவல் நிலைய பொறுப்பு அலுவலரின் ஒப்பம்

11/11/26

15. Date & Time of despatch to the court: 11.11.2026 at 11.45hrs
நீதிமன்றத்திற்கு அனுப்பப்பட்ட நாளும், நேரமும்

Name: பெயர் S.PRABHU
Rank: நிலை .....No. எண் .....
Inspector of Police,
V&AC, Namakkal

**Continuation of F.I.R. contents in Sl.No.12 of Namakkal Vigilance and Anti-Corruption Crime No.12/AC/2026 u/s. 7(a) of the Prevention of Corruption (Amendment) Act, 2018:-**

The accused officer Tr.C.V.Aswin Nivaas, S/o.Vasudevan was working as Revenue Assistant / Bill Collector in Komarapalayam Municipality, Namakkal district from 16.05.2023 to 21.10.2024. Komarapalayam Municipality had 33 wards and he was responsible for collection of taxes for ward numbers 07, 11, 12, 21, 22 and 23. He is a public servant within the definition of Sec 2(c) of the Prevention of Corruption Act, 1988.

The complainant Tr.K.Tamilselvan is working as an employee in private company in Madurai. He purchased a double storied house from Tr.T.Subramani S/o.Thangavel situated at Murugai Kadu, Pallikadu within Komarapalayam Municipality, New ward number 07, vide sale deed Document No. 8366/2023 registered at the Komarapalayam Registrar office, Namakkal District. He submitted an application along with the necessary enclosure through his father Tr.G.Kuppuraj for the transfer of the property tax assessment in his name in the property tax register of Komarapalayam Municipality during the month of March 2024. About 4 months later when the complainant's father Tr.G.Kuppuraj approached the accused officer Tr.C.V.Aswin Nivaas, and enquired about the status of the application, the accused officer informed him that no action had been taken on the application because it had been damaged by Rain water. Therefore, a fresh application was submitted to the accused officer Tr.C.V.Aswin Nivaas through his father Tr.G.Kuppuraj during the month of July 2024. At that time the accused officer Tr.C.V.Aswin Nivaas demanded a bribe of Rs.4,000/- for each of the 4 Property Tax Assessment numbers, totally Rs.16,000/- from Tr.G.Kuppuraj. When he expressed his inability to pay the demanded amount, the accused officer Tr.C.V. Aswin Nivaas reduced the demand to Rs.10,000/- and instructed him to transfer Rs.5,000/- to Tr.S.Devaraj who is working as a Turncock (Outsourcing Staff) temporarily in the Municipality. Thereafter, complainant's father conveyed the said demand to the complainant, who transferred Rs.5,000/- through G-Pay with a description message as "Property Tax Name Transfer" on 15.07.2024. Subsequently, Tr.S.Devaraj withdrew the amount on the same day and gave it to the accused officer Tr.C.V.Aswin Nivaas.

On 30.08.2024, when the complainant spoke to the accused officer Tr.C.V.Aswin Nivaas over his mobile phone, the accused officer Tr.C.V.Aswin Nivaas informed him that the work relating to the transfer of the Property Tax Assessment into his name had been completed. The accused officer Tr.C.V.Aswin Nivaas further insisted that the balance amount of Rs.5,000/- be paid. Accordingly, on 31.08.2024, the complainant transferred the balance amount of Rs.5,000/- to the G-Pay account of the accused officer Tr.C.V.Aswin Nivaas with the description message as "Property Name Change". Further, the complainant stated that he maintained a Savings bank account bearing Account Number 087622010000105 at the Union Bank of India, Komarapalayam Branch, and that his mobile number 8883228288 was linked to the said account for online banking and UPI transactions. A detailed enquiry was taken up against the accused officer Tr.C.V.Aswin Nivaas and it revealed the following information.

With regard to the allegation, statement of account for Savings Bank A/c No.087622010000105 of Union Bank of India, Komarapalayam Branch which belongs to Tr.K.Tamilselvan, the statement of account for Savings Bank A/c No.1147166000008939 of Karur Vysya Bank, Komarapalayam Branch which belongs to Tr.S.Devaraj, statement of account for Savings Bank A/c No. 7306586247 of Indian Bank, Bhavani Branch which belongs to A.O. Tr.C.V.Aswin Nivaas and other connected documents were scrutinized and it reveals the following.

The petitioner Tr.K.Tamilselvan has maintained Savings Bank A/c in Union Bank of India, Komarapalayam Branch with A/c No.087622010000105 and he linked the mobile No.8883228288 with this account for on line banking and UPI transactions. On 15.07.2024 an amount of Rs.5,000/- was debited in this account with a description "UPIAR/ 419704801684 /DR /DEVARAJ /KVBL /devarajshanmug" and on 31.08.2024, an amount of Rs.5,000/- was debited in this account with a description "UPIAR / 424464223591 / DR / Mr.Aswin / IDIB / aswin2518@oksb".

Tr.S.Devaraj has maintained Savings Bank A/c in Karur Vysya Bank, Komarapalayam Branch with A/c No.1147166000008939 and he linked the mobile No.95242-94582 with this account for on line banking and UPI transactions. On 15.07.2024 an amount of Rs.5,000/- was credited in this account with a description

"UPI-CR-419704801684 - TAMILSELVAN KUPPURAJ- UBIN-087622010000105-Property tax name transfer". Further, the said amount was withdrawn by the account holder from an ATM located in Komarapalayam on the same day.

The A.O. Tr.C.V.Aswin Nivaas has maintained Savings Bank A/c in Indian Bank, Bhavani branch with A/c No. 7306586247 and he linked the mobile No.9486915686 with this account for on line banking and UPI transactions. On 31.08.2024 an amount of Rs.5,000/- was credited in this account with a description "UBIN09087262 / TAMILSELVAN KUPPURAJ / xxxxx28288/ tamil97mca@okhdfcbank / UPI/424464223591 / Property Name Change / BRANCH: ATM SERVICE BRANCH".

The above mentioned bank transaction details show the transfer of money from the petitioner Tr.K.Tamilselvan to Tr.S.Devaraj and A.O. Tr.C.V.Aswin Nivaas. The UPI transaction ID 419704801684 reflects in bank account statements of Tr.K.Tamilselvan and Tr.Devaraj which substantiates the G-Pay money transfer made by Tr.K.Tamilselvan. The UPI transaction ID 424464223591 reflects in bank account statements of Tr.K.Tamilselvan and A.O. Tr.C.V.Aswin Nivaas which substantiate the G-Pay money transfer made by the petitioner Tr.K.Tamilselvan.

Thus, the accused officer Tr.C.V.Aswin Nivaas, Revenue Assistant/Bill Collector, Komarapalayam Municipality, Namakkal District had on 15.07.2024 demanded Rs. 16,000/- from Tr G.Kuppuraj to facilitate the name transfer in four property tax assessments in the name of his son Tr K.Tamilselvan. Subsequently, at the request of Tr G.Kuppuraj, he reduced his demand to Rs.10,000/-. In pursuance of his demand and as per his direction, Tr K.Tamilselvan transferred a sum of Rs.5,000/- through G-Pay to the account of one Tr S.Devaraj, Turncock (Out Sourcing Staff) who withdrew the said sum and handed over it to accused officer Tr.C.V.Aswin Nivaas on 15.07.2024 itself. Further on the demand of A.O over phone on 30.08.2024, Tr K.Tamilselvan transferred the balance amount of Rs.5,000/- on 31.08.2024 directly to the account of accused officer Tr.C.V.Aswin Nivaas through G-Pay. Thereby, A.O had committed the offence u/s 7(a) of the Prevention of Corruption (Amendment) Act, 2018.

The above information clearly makes out a prima facie case against the accused officer Tr.C.V.Aswin Nivaas u/s 7(a) of the Prevention of Corruption (Amendment) Act, 2018.

Hence, I registered a case in Vigilance and Anti-Corruption, Namakkal Cr.No. 12/AC/2026, u/s. 7(a) of the Prevention of Corruption (Amendment) Act, 2018 against the accused officer Tr.C.V.Aswin Nivaas S/o. Vasudevan, Formerly Revenue Assistant / Bill Collector, Komarapalayam Municipality, Namakkal district. The original F.I.R. was submitted to the Hon'ble Court of the Principal District and Sessions Judge, Namakkal, and a copy thereof was sent to the officers concerned.

11/11/26

INSPECTOR OF POLICE,
VIGILANCE & ANTI-CORRUPTION
NAMAKKAL DISTRICT