

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

8108560

1. District : **Tiruvannamalai** PS: **Tiruvannamalai V&AC** Year: **2022** FIR No.: **03/2022** Date: **17.03.2022**
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்
2. (i) Act சட்டம்: **The Prevention of Corruption (Amendment) Act 2018.** Sections பிரிவுகள்: **7(c)**
(ii) Act சட்டம்: **The Prevention of Corruption (Amendment) Act 2018.** Sections பிரிவுகள்: **7(c) r/w 12**
(iii) Act சட்டம்: Sections பிரிவுகள்:
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :
3. (a) Occurrence of Offence Day : Date from : **2018** Date to : **2019**
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 : **17.03.2022** Time : **1500 hrs**
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்
(c) General Diary Reference : Entry No(s) **VOL-1** Time : **1500 hrs**
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்
4. Type of Information : Written/ Oral : **Typed**
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக **32 Kms North**
5. Place of Occurrence (a) Direction and Distance from PS:
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்
Beat Number : (b) Address : **O/o the Commercial Tax Officer, Polur Assessment Circle, Polur, Tiruvannamalai 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 : **Tr.S.Prabhu** (b) Father's/ Husband's Name : **S/o.K.Shanmugam**
குற்றமுறையிட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்
(c) Date / Year of Birth : **Age-39** (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, Tiruvannamalai Detachment**
தொழில் முகவரி
7. Details of Known/Suspected/Unknown accused with full particulars. (Attach separate sheet if necessary)
தொரிந்த / ஐயப்பட்ட/அறியாத / தெரியாத குற்றஞ்சாட்டப்பட்டவரின் முழுமையான விவரங்கள்
(தேவையெனில் தனித்தாள் இணைக்கவும்)
- 1) Tr. A. Sridharan, Age 53/2022, S/o Tr.M.Arumugam, formerly Commercial Tax Officer, Polur Assessment Circle, Polur, Tiruvannamalai District.
2) Tr. P.Shanmugam, Age 35/2022, S/o Tr.Perumal, formerly Superintendent, O/o Commercial Tax Officer, Polur Assessment Circle, Polur, Tiruvannamalai District
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)
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.

The Preliminary Enquiry report submitted by an officer of Vigilance and Anti-Corruption, Tiruvannamalai detachment revealed the following information:- The Accused officer-1 Tr.A.Sridharan, formerly Commercial Tax Officer in Polur Assessment circle, Tiruvannamalai District. Now Assistant Commissioner (State Tax), Vellore North, Vellore and the Accused Officer-2 Tr.P.Shanmugam formerly Superintendent in Polur Assessment circle, Tiruvannamalai District Now Deputy State Tax Officer, (Legal and Revision-1) O/o the Joint Commissioner Commercial Taxes (State Tax) Vellore are public servants as defined in Sec. 2(c) of the Prevention of Corruption Act 1988.

- Cont. 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 Tr.S.Velmurugan Rank D.S.P. 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 S.PRABHU
Rank: நிலை No. எண்

17.03.2022 at 1530hrs.

Inspector of Police,
V&AC, Tiruvannamalai

It is gathered that the Accused Officer-1 Tr.A.Sridharan had the practice of issuing mismatch notices against the returns filed by dealers as if they committed Purchase Suppression, Purchase Omission and Wrong Availment of Input Tax Credit even though the dealers submitted their returns correctly. It has been clearly ascertained through the evidence of witnesses that the accused officer 1 Tr.A.Sridharan had issued mismatch notices to the dealers only in the motive of obtaining bribe amount from the dealers and AO-2 Tr.P.Shanmugam had intentionally aided him in this practice.

The succinct information given by traders is as given hereunder.

1. Tr.G.Krishnamurthy S/o.Govindarajan, stated that the accused officer-1 issued mismatch notices dated 11.03.2019 for the assessment years 2016-2017 and 2017-2018, as if he wrongly availed input tax credit for Rs.2,54,064/- in monthly returns submitted for the assessment year 2016-2017 and ordered to pay 300% of wrongly availed input tax amount as penalty and the total revenue proposed as Rs.10,16,256/- and in the assessment year 2017-2018, as if he availed input tax credit for Rs.1,69,590 and ordered to pay 300% of wrongly availed input tax amount as penalty and the total revenue proposed as Rs.6,78,360/-. He submitted the reply for the mismatch notices in the month of May 2019. AO-1 told him that mistakes were noticed in that reply and asked him to pay a sum of Rs.50,000/- for the mistakes. The AO-1 had bargained and obtained Rs.20,000/- from him and assured him for dropping action on that notice and a receipt would be given for Rs.20,000/-, but AO-1 had not issued any receipt. He further stated that the AO-1 had not furnished the intranet web report along with notice which is said to be the statement of mismatch. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.
2. Tr.P.Babu S/o.Perumal, Anuradha Agro Services stated that AO-1 had issued mismatch notices on 19.12.2018 as if the witness suppressed the value of purchase for Rs.12,60,142/-, when compared monthly returns filed by him with value of purchase declared by the other dealer through intranet web report. He was instructed to pay Rs.8,05,798/- by AO-1, as revenue proposed for suppressing the purchase value through the mismatch notice without enclosing the mismatch list. Again AO-1 was issued another mismatch notice on purchase suppression on 07.03.2019 in the assessment year 2013-2014 without enclosing the mismatch list. He submitted the written reply for the mismatch notices on 15.04.2019. The AO-1 asked him to pay Rs.1,00,000/- and accepted Rs.65,000/-

with an assurance that he would issue receipt for the amount, but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.

3. Tr.M.Babu S/o. Mannu Chettiyar stated that AO-1 issued mismatch notice without enclosing the mismatch list on 14.03.2019 as if the difference in turnover was Rs.21,13,756/- and he wrongly availed input tax credit for Rs.1,79,192/- in monthly returns submitted for the assessment year 2016-17 and instructed to pay 300% of wrongly availed input credit amount as penalty and the total revenue proposed as Rs.7,16,768/- and for the assessment year 2017-18 as Rs.3,57,416/. He submitted the written reply for the mismatch notices on 06.05.2019. AO-1 was asked to pay Rs.6,000/- for two assessment years and threatened him that a final order would be passed if the witness failed to do so. AO-1 accepted Rs.6,000/- with an assurance that he would issue receipt for the amount, but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.
4. Tr.T.Sankar S/o.Thirumalai stated that AO-1 issued mismatch notice without enclosing the mismatch list on 08.03.2019, as if the difference in turnover was Rs.4,96,943/- and he wrongly availed input tax credit for Rs.26,742/- in monthly returns submitted for the assessment year 2017-2018 and instructed to pay 300% of wrongly availed input tax credit amount as penalty and the total revenue proposed as Rs.1,06,968/-. He submitted the reply for the mismatch notice on 03.05.2019. AO-1 received the reply and demanded Rs.3,000/- for the reply and threatened him that a final order would be passed, if the witness failed to do so. AO-1 accepted Rs.3,000/- with an assurance that he would issue receipt for the amount but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.
5. Tr.E.Sathish S/o.Elumalai stated that AO-1 issued mismatch notice without enclosing the mismatch list on 21.02.2019, as if the difference in turnover was Rs.14,71,163/- and he wrongly availed input tax credit for Rs.1,84,423/- in monthly returns submitted for the assessment year 2017-2018 and instructed to pay 300% of wrongly availed input credit amount as penalty and the total revenue proposed as Rs.7,37,692/-. He submitted the reply for the mismatch notice on 03.05.2019. AO-1 received the reply and demanded Rs.3,000/- for the reply and threatened him that a final order would be passed, if the witness failed to do so. AO-1 accepted Rs.3,000/- with an assurance that he would issue receipt for the amount, but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.

6. Tr.A.Ramakrishnan S/o.Arumugam stated that AO-1 issued mismatch notice without enclosing the mismatch list on 17.12.2018 for the assessment year 2014-2015, as if he declared the purchase value as per the monthly returns was Rs.38,05,422/- and he suppressed the value of purchase for Rs.1,27,360/-.when compared with monthly returns filed by him with value of purchase declared by the other dealer through intranet web report. He was instructed by AO-1 to pay Rs.76,104/- as revenue proposed for suppressing the purchase value through the mismatch notice without enclosing the mismatch list. The AO-1 issued another mismatch notice on 04.04.2019 for alleged wrongly availed input tax credit and penalty of 300% for the said wrongly availed input tax credit amount for the assessment year 2017-2018 Rs.4,22,588/-. He submitted the reply for the mismatch notice on 03.05.2019. AO-1 asked him to pay Rs.3,000/- for each mismatch notice. AO-1 accepted Rs.6,000/- with an assurance that he would issue receipt for the amount but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.
7. Tr. A.Abdulraffi S/o.Ameer Basha stated that the AO-1 issued mismatch notice without enclosing the mismatch list on 19.03.2019, as if the difference in turnover was Rs.13,75,630/- and he wrongly availed input tax credit for Rs.74,181/- in monthly returns submitted for the assessment year 2016-2017 and instructed to pay 300 % of wrongly availed input tax credit amount as penalty and the total revenue proposed as Rs.2,96,724/- and for the assessment year 2017-18 Rs.1,65,140/-. He submitted the reply for the mismatch notices on 03.05.2019. AO-1 asked him to pay Rs.3,000/- for each mismatch notice. AO-1 accepted Rs.6,000/- with an assurance that he would issue receipt for the amount but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.
8. Tr.P.Manjukumar S/o Purushothaman stated that AO-1 issued mismatch notice without enclosing the mismatch list on 07.03.2019 as if the difference in turnover was Rs.17,97,958/- and he wrongly availed input tax credit for Rs.1,97,301/- in monthly returns submitted for the assessment year 2016-2017 and instructed to pay 300 % of wrongly availed input tax credit amount as penalty and the total revenue proposed as Rs.7,89,204/- and for the assessment year 2017-18 Rs.63,604/-. He submitted the reply for the mismatch notices on 18.03.2019. AO-1 asked him to pay Rs.3,000/- for each mismatch notices. AO-1 accepted Rs.6,000/- with an assurance that he would issue receipt for the amount but AO-1 never issued any receipt. Further he stated that, AO-2 did not demand anything from him but he intentionally aided AO-1 in this practice.

ii). In addition to that, the AO-1 Tr. A. Sridharan had not enclosed the statement of accounts which is said to be mismatch along with notice issued to the dealers. The enclosure of the statement of mismatch is mandatory and to be issued along with mismatch notice in a transparent manner to the dealers for their perusal. If any of the dealers requested about the intranet report of mismatch list i.e., enclosure of the mismatch notice issued, the AO-1 had used to react aggressively against them and never given the list of enclosures to the dealers.

iii). Further the AO-1 Tr.A.Sridharan threatened the dealers those who had not given the bribe amount that the final orders would be issued on the notices. Hence, the enquiry clearly revealed that the AO-1 Tr.A.Sridharan issued mismatch notices only in the motive of obtaining bribe from the dealers and he obtained bribe from the dealers on the pretext of issuing above mismatch notices.

iv). The AO-1 Tr.A.Sridharan had not made the entries in the official records regarding the issue of mismatch notices to the dealers as there was no mismatch reported in the monthly returns filed by the dealers. Hence no action was taken against the dealers as per the Tamil Nadu Value Added Tax Act – 2006.

v). The AO-1 maintained a separate register personally in the name of **Web Scrutiny Register** from 06.03.2019 without any order of the Government or any circular from the higher-up. Hence the entries made in the registers separately, without the knowledge of the department, have clearly shown that only for taking follow up action to obtain pecuniary gain from the dealers, the AO-1Tr.A.Sridharan has used to maintain this Register for his personal use.


vi). The said action clearly shown that AO-1 Tr.A.Sridharan had abused his official capacity and issued mismatch notices only for the purpose of obtaining bribe amount from the dealers. He obtained pecuniary gain from the dealers on the pretext of mismatch of return by issuing mismatch notices. Hence there is a suspicion of commission of offence of demand and acceptance of bribe by issuing mismatch notice in anticipation of or in consequence of accepting an undue advantage from the dealers by AO-1 Tr.A.Sridharan, formerly State Tax Officer, Polur Assessment Circle, Tiruvannamalai District. Further AO-2 Tr.P.Shanmugam had intentionally aided him throughout this entire course of practice.

The above act of AO-1Tr.Sridharan creates a suspicion that he had committed the offence u/s sec.7(c), of the Prevention of Corruption (Amendment) Act 2018 and AO-2 Tr.P.Shanmugam creates a suspicion that he had committed the offence u/s sec.7 (c) r/w 12 of the Prevention of Corruption (Amendment) Act 2018.

Prior permission to register a Regular case against Accused Officers was obtained from the competent authority, vide Lr.No.E1/1016638/2021, Dated.07.01.2022 of the Additional Chief Secretary/Commissioner of Commercial Taxes, Chepauk, Chennai-5.

Hence, I am registering a case in Tiruvannamalai Vigilance and Anti-Corruption, Crime No.03/2022, Sec. 7 (c) of the Prevention of Corruption (Amendment) Act 2018 against AO-1 Tr.A.Sridharan and Sec.7(c) r/w 12 of the Prevention of Corruption (Amendment) Act 2018 against AO-2 Tr.P.Shanmugam on 17.03.2022 at 1500 hrs.

The original FIR was submitted to the Honourable Court of Special Judge cum Chief Judicial Magistrate, Tiruvannamalai and other copies were sent to the officers concerned.


(S.PRABHU)

Inspector of Police,
Vigilance and Anti-Corruption,
Tiruvannamalai Detachment.

