FIRST INFORMATION REPORT **TAMIL NADU POLICE**

முதல் தகவல் அறிக்கை **INTEGRATED INVESTIGATION FORM-I**

~~(Under Section 154 Cr.P.C)~~

~~(குற்றவிசாரணை சட்டம் பிரிவு 154 இன் கீழ்)~~

8081647

1. District : Dindigul PS: V & AC Year: 2025 FIR No.: 10/2025 Date: 22.08.2025
மாவட்டம் காவல்நிலையம் ஆண்டு முதல் தகவல் எண் நாள்

2. (i) Act சட்டம்: Indian Penal Code, 1860 Sections பிரிவுகள்: 120 B, 409 and 109 IPC

(ii) Act சட்டம்: The Prevention of Corruption Act 1988. Sections பிரிவுகள்: 13(2) r/w 13(1)(c) and

(iii) Act சட்டம்: Sections பிரிவுகள்: (d) of PC Act 1988.

(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :

3. (a) Occurrence of Offence Day : Date from : Date to : 2015-16 to 2017-18
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 : Time : 22.08.2025
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் நேரம்

(c) General Diary Reference : Entry No(s) Time : 17.00 hrs.
பொது நாட்குறிப்பில் பதிவு விவரம் எண் நேரம்

4. Type of Information : Written/ Oral :
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக Based on Collection & Credible information

5. Place of Occurrence (a) Direction and Distance from PS: 6km South East
குற்ற நிகழ்விடம் அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்

Beat Number : (b) Address : Office of the Commissioner,
முதல் காவல் எண் முகவரி Dindigul Municipal Corporation, Dindigul District.

(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 : P. Palanisamy (b) Father's/ Husband's Name : Tr. V. Paraman
குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் தந்தை / கணவர் பெயர்

(c) Date / Year of Birth : 42 (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 : O/o the Deputy Superintendent of Police, Vigilance and Anti-Corruption, Dindigul.
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)

Separate Sheet is enclosed

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

Preliminary Enquiry was Conducted

9. Particulars of properties stolen / involved (Attach separate sheet if necessary)
களவாடப்பட்ட / களவிற்குள்ளான சொத்துக்களின் விவரம் (தேவையெனில் தனித் தாளில் இணைக்கவும்)

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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)

Separate Sheets 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 முறைப்பட்டில் உள்ளவை பிரிவு 2ல் கூறப்பட்ட சட்ட பிரிவுப்படியான குற்றமாக வழக்கு பதிவு செய்து புலனாய்வுக்கு எடுத்துக்கொள்ளப்பட்டது / விசாரிக்கும்படி ..... பதவி ..... நிலை அதிகாரிக்கு புலனாய்வுக்கு எடுத்துகொள்ள அனுப்பப்பட்டது / மாற்றப்பட்டு எல்லைக்கு உரிய 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
முதல் குற்றமுறையிட்டாளருக்கு / தகவல் தந்தவருக்கு படித்துக்காட்டி, அது சரியாக எழுதப்பட்டு இருப்பதாக ஏற்றுக் கொள்ளப்பட்டு அதன் படி நகல் ஒன்று இலவசமாக கொடுக்கப்பட்டது.

Suo-Motu

14. Signature / Thumb Impression of the Complainant / Informant
குற்றமுறையிட்டாளர் / தகவல் கொடுப்பவரின் ஒப்பம் /
பெருவிரல் இரேகைப் பதிவு

15. Date & Time of despatch to the court
நீதிமன்றத்திற்கு அனுப்பப்பட்ட நாளும், நேரமும்
22.08.2025 at 18.00hrs

U. Veerakumar 22/08/25
Signature of the Officer in-charge, Police Station
காவல் நிலைய பொறுப்பு அலுவலரின் ஒப்பம்

Name: பெயர் P. Palanisamy
Rank: நிலை .....No. எண் .....
Inspector of Police,
Vigilance and Anti-Corruption,
Dindigul District.

Madam Submitted,

Annexure to the Sl.No,12 of the printed FIR in connection with Dindigul Vigilance and Anti-Corruption Detachment Crime No.10/2025, u/s 120 B, 409 IPC and 13(2) r/w 13(1)(c) and (d) of the Prevention of Corruption Act, 1988 and section 109 IPC.

Accused:-

1. Tr.N.Manohar (Retired on 31.03.2019),
   Formerly Commissioner,
   Dindigul Municipal Corporation,
   Dindigul District.

2. Tr.G.R:Sarangasaravanan,
   Formerly Assistant Revenue Officer,
   Dindigul Municipal Corporation,
   Dindigul District.

3. Tr.C.Ganesan,
   Formerly Executive Engineer (Retired),
   Dindigul Municipal Corporation,
   Dindigul District.

4. Tr.P.Mariyappan,
   Formerly Assistant Engineer,
   Dindigul Municipal Corporation,
   Dindigul District.

5. Tr.V.Swaminathan,
   Assistant Engineer,
   Dindigul Municipal Corporation,
   Dindigul District.

6. Tr.R.Natarajan,
   Proprietor, Susi industries,
   No.38,39, Coromandel Town, SIDCO Industrial Estate, Ambathur, Chennai.

Submitted:-

As per the instruction of the Directorate of Vigilance and Anti-Corruption, Chennai in reference No.PE106/2023/LB/DL, dated 20.05.2025. I have registered a case in Dindigul V&AC Cr.No.10/2025 under section120(B), 409 IPC and under section 13(2) r/w 13(1) (c) and (d) of Prevention of Corruption Act 1988 and 109 IPC against the accused mentioned in Column 7 on 22.08.2025 at 17.00 hours.

During the period between the financial year 2015-16 and 2018-19 Accused-1 Tr.N.Manohar (Rtd), worked as Commissioner, Dindigul Municipal Corporation, Dindigul District. Accused-2 Tr.G.R.Sarangasaravanan, worked as Assistant Revenue Officer, Dindigul Municipal Corporation, Dindigul District. Accused-3 Tr.C.Ganesan, worked as Executive Engineer (Retired), Dindigul Municipal Corporation, Dindigul District. Accused-4 Tr.P.Mariyappan, worked as Assistant Engineer, Dindigul Municipal Corporation, Dindigul District. Accused-5 Tr.V.Swaminathan, worked as Assistant Engineer, Dindigul Municipal Corporation, Dindigul District and as such they are public servants as defined u/s 2(c) of Prevention of Corruption Act, 1988 and Accused-6 Tr.R.Natarajan, Proprietor, Susi industries, Dindigul Municipal Corporation, Dindigul District is a private individual.

The Assistant Director, Concurrent Audit, Dindigul Municipal Corporation has conducted audit on the accounts of Dindigul Municipal Corporation for the period from the financial year 2015-16 to 2018-19 during the tenure of Accused-1 Tr.N.Manohar who was working as Commissioner of Dindigul Municipal Corporation. After conducting the Audit, they reported that Rs.17,73,16,820/- was loss to the Dindigul Municipal Corporation for the period from the Financial year 2015-16 to

2018-19 and the loss was caused to the Revenue and Capital Fund, Water Supply and Drainage Fund and Elementary Education Fund.

During the Preliminary Enquiry, certain Audit Para remarks were taken randomly for enquiry and those Para's were enquired properly to find out whether there is any prima facie for commission of cognizable offence.

Accused-1 Tr.N.Manohar, being the Commissioner of Dindigul Municipal Corporation and Accused-2 Tr.G.Saranga Saravanan, being an Assistant Revenue Officer, have to monitor the collection of property tax as to whether the Revenue Assistants are properly collecting taxes as per Tamil Nadu Local Bodies Act and Rules. But the Accused -1 and Accused-2 had not done their duty and acted in a manner violating the procedures established under Tamil Nadu Local Bodies Act and Rules while collecting property tax and levied less tax for obtaining pecuniary advantage. In pursuance of their intention, a sum of Rs.18,00,272/- was dishonestly misappropriated by abusing their position as a public servants they obtained pecuniary advantage for having levied and collected less property tax to the buildings located in ward No.1 and 12.

PE revealed that in respect of levying property tax to the buildings as per the audit remarks made in Para 61 (Rs.9,02,244/-) Revenue and Capital Fund 2015-16, Para 65 (Rs.2,73,728/-) Revenue and Capital Fund 2015-16, and Para 7A (Rs.6,24,300/-) Revenue and Capital Fund 2017-18 (Total Rs.18,00,272/-), during the period between the financial year 2015-16 and 2017-18 Accused-1 Tr.N.Manohar, while working as Commissioner, Dindigul Municipal Corporation had entered into criminal conspiracy along with Accused-2 Tr.G.Saranga Saravanan, Formerly Assistant Revenue Officer, Dindigul Municipal Corporation and Tr.V.Ramachandran (expired), Formerly Revenue Assistant/ Revenue

Inspector (Spl), Dindigul Municipal Corporation, Dindigul, with an intention to misappropriate the amount collected from assesses towards property tax for the buildings located in ward No. 1 and 12 and caused loss to the tune of Rs.18,00,272/- by way of levying less property tax to the buildings located in ward No.1 and 12.

According to Audit remarks of the Assistant Director, Local Fund Audit, Dindigul Municipal Corporation, the officials of Dindigul Municipal Corporation purchased 137 No of Compactor Bin from one Susi Industries, Chennai to the value of Rs.51,71,750/-. As per available market rate the average price for one Compactor Bins is Rs.19,834/- whereas the Accused-1 had purchased a Compactor Bin at the value of Rs.37,750/- with 5 % VAT and paid Rs.51,71,750/- for 137 Compactor Bins The accused have not verified the market value of the Compactor Bins before approving the tender.

Further in respect of Revenue and Capital Fund 2017-18 as per the audit remarks made in para-29 during the period 2016-17, Accused-1 Tr.N.Manohar, while working as Commissioner/Special Officer in Dindigul Municipal Corporation, Dindigul along with Accused-3 Tr.C.Ganesan, Executive Engineer (Retired), Dindigul Municipal Corporation, Accused-4 Tr.P.Mariyappan, Assistant Engineer, Accused-5 Tr.V.Swaminathan, Assistant Engineer, Dindigul Municipal Corporation, Dindigul had entered into criminal conspiracy with Accused-6 Tr.R.Natarajan, Proprietor, Susi Industries, with the intention to defraud the Government on its funds in the purchase of 137 Compactor Bins, the above said accused fraudulently and dishonestly misappropriated the funds of the government to the tune of Rs.24,54,492/- (Rs.37,750/- minus Rs.19,834/-= Rs.17,916 x 137= Rs.24,54,492/-) by purchasing 137 Nos of Compactor Bins at exorbitant

rate without following the established procedures under Tamil Nadu Transparency in Tenders Act and Rules.

There are thus prima facie materials available on record for taking up the investigation against the above said Accused -1 to Accused-6 for an offences u/s 120 B, 409 IPC and 13(2) r/w 13(1)(c) and (d) of the Prevention of Corruption Act, 1988 and section 109 IPC.

As per sections 17-A of the Prevention of Corruption (Amendment) Act, 2018 prior approval to register a regular case against the Accused-1 Tr.N.Manohar, Accused-2 Tr.G.R.Sarangasaravanan, Accused-3 Tr.C.Ganesan, Accused-4 Tr.P.Mariyappan, Accused-5 Tr.V.Swaminathan had been obtained from the Principal Secretary to Government, Municipal Administration and Water Supply Department, vide letter (D) No.192, dated.01.04.2025.

The original FIR submitted to the Court of the Hon'ble Principal District Sessions Judge, Dindigul and copies of FIR were sent to the Officers concerned.

22/08/25

(P.Palanisamy)
Inspector of Police,
Vigilance and Anti-Corruption,
Dindigul.