Under Section 173 BNSS

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

C 8167295

1. District : Tiruppur PS: VJAC Year: 2026 FIR No.: 01/AC/26 Date: 28-01-2026
மாவட்டம் காவல்நிலையம் ஆண்டு மு.த.அ. எண் நாள்

2. (i) Act சட்டம்: Prevention of Corruption Act 1988 Sections பிரிவுகள்: 7(1)(d) r/w 12 of PC Act
(ii) Act சட்டம்: as amended by 2018 Sections பிரிவுகள்: 167, 409, 465, 468,
(iii) Act சட்டம்: Indian Penal code. Sections பிரிவுகள்: 471, 477-A r/w 109 IPC
(iv) Other Acts & Sections பிற சட்டங்களும், பிரிவுகளும் :

3. (a) Occurrence of Offence Day : Date from 08-4-2019 Date to : 28-11-2023
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 :
காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் 28-01-2026 நேரம் 12.30 hrs
(c) General Diary Reference : Entry No(s) 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: Primary Health Centre, Kanjur, Madathukulam Block, Tiruppur Dt
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்
Beat Number : (b) Address : About 75 kms South.
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. Kolandaiyamy
குற்றமுறையீட்டாளர்/ 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 : DY. Super of Police (g) Address : VJAC, Tiruppur.
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)
1) Dr. B. Vijayalakshmi (59/25) Civil Surgeon, Primary Health Centre, Kanjur Madathukulam Block, Formerly Block Medical Officer Madathukulam Block Tiruppur Dt
2) Tmt. K. Sivagami W/o Dhanapal, Formerly Block Account Assistant

8. Reasons for delay in reporting by the complainant / Informant: Kanjur Primary Health Centre, Tiruppur
குற்றமுறையீட்டாளரால் / தகவல் கொடுப்பவரால் முறையிட்டதில் தகவல் கொடுப்பதில் தாமதம்
Conducted Detailed Enquiry.

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)

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 Insp. K. Sankaran Rank Inspector of Police to take up the Investigation / Refused Investigation / transferred to PS..... VAC Tirupur .....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.

28/01/2026

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

28-01-2026 at 14.00 Hrs

Name: பெயர் N.K RAJKHANDKAN.
Rank: நிலை Dy. Supdt of Police No. எண் .....
VAC Tirupur.

ATTACHMENT TO COLUMN NO.12 OF THE FIRST INFORMATION REPORT IN TIRUPPUR VIGILANCE AND ANTI CORRUPTION DETACHMENT CR. NO.01/AC/2026.

The 1st accused Dr. B. Vijayalakshmi joined the Government service on 01.06.2007 as Assistant Surgeon. Then, she was serving as a Senior Assistant Surgeon up to 09.12.2022 and now she is working as a Civil Surgeon since 10.12.2022 in Madathukulam Block, Kaniyur. She was authorized to operate the Single Nodal Account in Canara bank and Holding accounts in Indian Overseas Bank, Kaniyur Branch for disbursing the money for the procurement of materials and works in Madathukulam Block.

The 2nd accused Tmt. K. Sivaselvi was appointed as a Block Account Assistant in the office of the Primary Health Center, Kaniyur on a contractual basis on 04.02.2014 and she served there till 30.06.2024 A.N. It was her duty to assist the 1st accused in operating the funds of the Government. She was received the remuneration from the Government. Both A1 and A2 are Public Servant as defined U/s 2(c) of the Prevention of Corruption Act, 1988.

The 1st accused was the Block Medical Officer of Madathukulam Block and her office is located at Primary Health centre, Kaniyur. 4 PHCs namely Kaniyur, Komaralingam, Thoongavi and Pappankulam is coming under her control.

As per the instructions of the State Government, all the Primary Health Centers opened a holding account as 15th Finance Account. Funds for the same are being sent through Mission Director - National Health Mission (MD-NHM) by the State Government. No restrictions have been imposed with respect to this account. Cash could be deposited as well as withdrawn from this account. PHC, Kaniyur has an Account Number 110010421573 in Canara Bank as a Single Nodal Account and also has Account Nos.003201000019583 and 003201000031718 in Indian Overseas Bank, Kaniyur Branch as Holding accounts. The payments for all the vouchers

received from PHCs/Health Sub centers had to be made directly to the vendors from Single Nodal Account / Holding account of Kaniyur PHC.

It is gather that during the period between 08.04.2019 and 28.11.2023 when the 1st and 2nd accused were serving in the above places, a total sum of Rs.32,75,895/- was withdrawn by using cheques in the name of 1st accused with the active assistance of 2nd accused and also transferred the amount to the personal account No.61682200024262 in Canara Bank, Jothampatti Branch of 1st accused from the Holding Accounts of PHC vide Account Nos. 003201000019583 and 3201000031718 of Indian Overseas Bank, Kaniyur Branch and Single Nodal account No. 110010421573 of Canara Bank, Kaniyur Branch as detailed below.

Sl. No.	Name of the Bank and Branch	Account Number	Number of times with drawn through cheques / account transfers	Amount Rs.
1.	Indian Overseas Bank, Kaniyur Branch	003201000019583	64 times (with drawn)	22,97,270
2.	Indian Overseas Bank, Kaniyur Branch	003201000019583	14 times (with drawn)	4,50,660
3.	Canara Bank, Kaniyur Branch	110010421573	48 times (Account transfers)	5,27,965
	Total			32,75,895

It is further gathered that, the 1st accused had submitted vouchers for the amount withdrawn by her of which only 70 vouchers for a total value of Rs.8,22,200/- was found to be genuine and the vouchers for the rest of a total sum of Rs.24,53,695/- are not genuine and they were deliberately forged by A1 and A2 and the said sum was dishonestly misappropriated. Out of the

total misappropriation of Rs. 24,53,695/-, a random verification of the following transactions are taken for consideration.

The 1st accused had forged bills with the help of 2nd accused as if they were given by 35 firms of which nine firms were taken randomly for enquiry namely (1) Arivu Achagam, (2) Krishna Agencies, (3) Kalaimathi Books Pada Nool Note & Stationary Virpanaiyaalar, (4) Arvind Printers, (5) Sri Mahalaxmi Mess, (6) Thambi Prabha Unavagam, (7) Dhaamu Books & Computers, (8) Madhu Pharma & Surgicals, (9) Pee Kay Petro Shop, which did not have any business transaction with Kaniyur PHC, and A1 and A2 used such forged bills as genuine as detailed below.

Sl. No	Name of the Firm	Name of the materials shown as purchased	No of bills	Amount
1.	Arivu Achagam, Madathukulam	Bio-medical Stickers, labels, Micro plan colour print and Micro plant etc	12	Rs.38,400/-
2.	Krishna Agencies	Tank White – 25 litters, Colour Bins, FS Notes, Battery Cell, TNPL A4 sheet	7	Rs.20,124/-
3.	Kalaimathi Books Pada Nool Note & Stationary Virpanaiyaalar	A4 Sheets, Stationary items, Notepad and long size note, Purchase of 10 Fs Paper,	8	Rs.19,510/-
4.	Thambi Prabha Unavagam	Purchase of 100 parcel food and 95 parcel food	2	Rs.16,625/-
5.	Aravind Printers, Udumalpet	RCH Registers, CBC Register, GCT – Register ANC, Stock register (Lab), Corona Prevention Banner and etc.,	22	Rs.71,600/-
6.	Sri Mahalakshmi Mess	Covid-19 Vaccination camp – Full meals etc.,	8	Rs.28,750/-

7.	Dhaamu Books & Computers	NHM-TN-NCD-MTM Procuring Tool Kits & Contingency and Long size notes	6	Rs.24,130/-
8.	Madhu Pharma & Surgicals	Lab reagent Qty-10, Covid-19 - Prevention of funds – Contingency - N95 Masks, PPE Kits and Bio-Medical Cover	43	Rs.1,71,262/-
9.	Pee Kay Petro Shop	Purchase of Diesel	212	Rs.5,67,479/-

In the above manner, the 1st accused had misappropriated a total amount of Rs.24,53,695/- by withdrawing the amount through cheques in her name with the intentional aid of 2nd accused and also transferred the amount to her Savings Bank account No. 61682200024262 of Canara Bank, Jothampatti Branch by submitting forged vouchers. The geniuses of the remaining transaction on the rest of the 26 firms are to be proved during the investigation.

It is further gathered that, during the period between 24.09.2019 and 12.07.2021 the 1st accused had issued cheques on five occasions for Rs.1,11,000/- in the name of one Tr.Satheesh Kumar, (a contractual labour) who was the driver of Mobile Medical Unit (MMU) vehicle with registration Number TN 24 G 0168 and withdrawn the same. The bills furnished in this regard was also found to be forged and A1 and A2 misappropriated a sum of Rs.1,11,000/-.

Thereby both A1 and A2 entered into a criminal conspiracy dishonestly and fraudulently misappropriated a total sum of **Rs.25,64,695/-,** (Rs.24,53,695 + Rs.1,11,000) which was entrusted to A1. In pursuance of criminal conspiracy A1 with the active aid of A2 prepared forged bills and made use of such forged bills as genuine and falsified the accounts by framing incorrect records. The Detailed enquiry has further disclosed that when the scam of A1 came to light and remarked by audit officials, A1 repaid the entire

misappropriation amount. It clearly indicates that A1 and A2 dishonestly misappropriated the Government funds.

To conclude that there are sufficient prima facie case and materials available against 1st accused in U/s 167, 409, 465, 468, 471, 477-A of IPC and 13(1) (a) of the Prevention of Corruption Act, 1988, as amended in 2018 and for A2 u/s 167, 409, 465, 468, 471, 477-A r/w 109 of IPC and 13(1) (a) r/w 12 of the Prevention of Corruption Act, 1988, as amended by 2018.

It is further submitted that prior approval u/s 17 A of the P.C. (Amendment) Act, 2018 vide G.O (D) No.992, Health and Family Welfare (D2) Department, dated 18.09.2024 was obtained for A1 Dr. B. Vijayalakshmi.

Therefore, I registered a case in Tiruppur Vigilance and Anti-Corruption Cr. No.01/AC/2026 against A1 Dr. B. Vijayalakshmi, Civil Surgeon, Primary Health Centre, Kaniyur, Madathukulam Block, Formerly Block Medical Officer, Madathukulam Block, Tiruppur District and A2 Tmt. K. Sivaselvi, W/o Dhandapani, formerly Block Account Assistant, Kaniyur Primary Health Center, Tiruppur District under the above sections on 28.01.2026 at 12.30 hrs.

The original FIR is submitted to the Hon'ble Principal District and Sessions Judge, Tiruppur and other copies are sent to the officers concerned.

28/01/2026

(N.K. Ravichandran)
Deputy Superintendent of Police,
Vigilance & Anti-Corruption,
Tiruppur District.