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 8082380

03/AC/2026/CC-II

1. District : CHENNAI மாவட்டம் | PS: CSU-III VIAL காவல்நிலையம் | Year: 2026 ஆண்டு | FIR No.: முத.அ. எண் | Date: 10.06.2026 நாள்

2. (i) Act சட்டம்: PC ACT, 1988. Sections பிரிவுகள்: 13(2) R/w 13(1)(d)

(ii) Act சட்டம்: PC (Amendment) Act, 2018. Sections பிரிவுகள்: 13(2) R/w 13(1)(a).

(iii) Act சட்டம்: IPC Sections பிரிவுகள்: 409.

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

3. (a) Occurrence of Offence Day : குற்ற நிகழ்வு நாள் | Date from : 12.01.2017 நாள் முதல் | Date to : 03.10.2019. நாள் வரை

Time Period : நேர அளவு | Time from : நேரம் முதல் | Time to : நேரம் வரை

(b) Information Received at PS. Date : 13.05.2026. காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் | Time : நேரம்

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

4. Type of Information : Written/ Oral : Written / Typed. தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக

5. Place of Occurrence (a) Direction and Distance from PS: O/C Assistant Commissioner (CST) Nandanam Assesment Circle, Chennai 7 KM NE குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும்

Beat Number : முறைக் காவல் எண் | (b) Address : 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 : R. Varnichaa Sree குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் | (b) Father's/ Husband's Name : தந்தை / கணவர் பெயர்

(c) Date / Year of Birth : நாள் / பிறந்த ஆண்டு | (d) Nationality Indian நாட்டினம் | (e) Passport No. : வெளிநாட்டு கடவுச்சீட்டு எண்

Date of Issue : வழங்கப்பட்ட நாள் | Place of Issue : வழங்கப்பட்ட இடம்

(f) Occupation : Inspector of Police தொழில் | (g) Address : Vigilance and Anti-Corruption, City Special Unit-III, Alandur Chennai-600 016. 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. A. Madurai Pandian, Formerly Assistant Commissioner (CST), Nandanam Assesment Circle, Chennai.

8. Reasons for delay in reporting by the complainant / Informant:
குற்றமுறையீட்டாளரால் / 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)

— Separate sheet attached —

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 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

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

10.06.2026

R. Varnilchaa Sree
Name: பெயர் Inspector of Police
Rank: நிலை ..... No. எண் .....
VEAC, CSU-III
Chennai- 600 016.

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

11.06.2026 09:00 hrs

Today on 10.06.2026, a case was registered based on a Detailed Enquiry conducted against Tr. A. Madurai Pandian, formerly Assistant Commissioner (ST), Nanadanam Assessment Circle, Chennai on the allegation of irregularity and criminal misconduct committed during the period from 12.01.2017 to 03.01.2019, for the issuance issued refund claims involving more than 1 Lakh rupees for 3 dealers namely, Tvl.Henkel Spic/Joythi Laboratories, Peeyar Manufacturers, U.P. Ramaiah without prior approval of the territorial Deputy Commissioner (ST) violating Circular No. 09/2016(D5/36321/2015) Dated: 15.09.2016 and incurred a revenue loss of Rs. 1,46,42,965/- to the Government exchequer. The marginally noted accused is a public servant within the meaning of section 2(c) of the prevention of corruption Act 1988.

The Detailed Enquiry disclosed the following information: The commercial taxes department is responsible for implementing the commercial taxation policy of the government and ensuring the collection of taxes. The basic unit of the commercial department is the Assessment circles which are responsible for the collection of taxes from the dealers directly by encouraging voluntary compliance on payment of taxes. The works related to registration, refund, monitoring of filing of returns, return scrutiny, assessment, transitional credits, and collection of arrears of tax are being undertaken in the Assessment Circles. The Territorial Joint Commissioners are empowered with revision powers against the adjudication orders of the proper officers. The Territorial Deputy Commissioners are empowered with review powers against the orders passed by the proper officers and to file appeals.

The assessment circle is headed by the Assistant Commissioner of Commercial Taxes (except a few which are headed by the Commercial Tax Officer), assisted by the Commercial Tax Officer and Deputy Commercial Tax Officer, who are also independent Assessing Officers. One Superintendent in the cadre of DTCO will look after the overall administration of the circle consisting of 4 Assistants and 3 Junior Assistants, one Typist, and a Record Clerk. Among the various activities of issue of Registration Certificates, Assessment of Dealers, and revenue collection is one of the important and sensitive activity in the issue of refunds to dealers which has a negative impact on the overall Revenue of the Government.

Excess tax paid by a dealer will be determined during any original assessment or due to revision of assessment based on any appeal order/Court order (separate revision of assessment order will be issued by the concerned Assessing Officer) for which request letter submitted by dealer. Since the issue of refunds is most sensitive and have a negative impact on the Revenue of the Government, strict supervisory mechanisms have been devised by the Commissioner of Commercial Taxes and various Circulars and instructions have been issued from time to time.

Accused Tr. A. Madurai Pandian formerly Assistant Commissioner (ST), Nanadanam Assessment Circle had intentionally violated the relevant circular issued by the Commissioner of Commercial Taxes regarding the scrutiny of refund applications vide Circular No: 09/2016(D5/36321/2015) Dated: 15.09.2016 by which all the previous instructions have been superseded and it has been mandated that, all refund applications involving a revenue effect of more than Rs.1 Lakh needs an approval by the Territorial Deputy Commissioner (CT) having jurisdiction over the concerned Assessment circle.

An audit was conducted at the office of Asst. Commissioner (ST), Nandanam Assessment Circle, for the refund files under the Legacy Acts for the years 2018-19 and 2019-2020 in the Nandanam Assessment circle. The reconciliation mismatch report gives a picture of the differences found in the totality refund amount submitted by the assessment circles based on the demand, collection, refund monthly consolidation, and refund amount disbursed to the dealers through the treasury.

During the audit in 2018-2019 and 2019-2020, it was noticed that refunds were issued, for the claims involving Rupees One Lakh and above, without the approval of the Deputy Commissioner (ST), Zone – VI.

Based on the audit report an internal inquiry was conducted by the Joint Commissioner, East Division, against the accused Tr. A. Madurai Pandian, formerly Assistant Commissioner (ST), Nanadanam Assessment Circle, it was observed that the non-compliance of instructions of the Addl. Chief Secretary / Commissioner of Commercial Taxes in respect to the issue of refund claims of Rs. 80,82,250/- on

04.04.2019 to Tvl. Henkel Spic India Ltd, Rs. 23,84,526/- on 04.05.2019 to Tvl. Peeyar Manufacturers and Rs. 41,76,189.00 on 04.04.2019 to Tvl. U.P. Ramiah. Thereby, incurred loss of Rs. 1,46,42,965/- to the Government.

On scrutiny of the documents furnished by the Pay and Accounts Officer relating to the refunds issued to dealers by the suspect officer, during his period of service in the Nandanam assessment circle from 2017 to 2019, it was found that around 232 refund orders were passed which were above 1 lakh, which illustrates the gross violation and abuse of the official position by Tr. A. Madurai Pandian.

During the period from January 2017 to March 2019 the Accused had issued refunds in 232 cases under various taxation Acts like Tamil Nadu Value Added Tax Act 2006, Central Sales Tax Act 1956, Tamil Nadu Tax on Luxuries Act 1981, Tamil Nadu General Sales Tax Act 1959 and Tamil Nadu Goods and Services Tax Act 2017.

The year-wise breakup of unauthorized refunds issued is as follows:

Act under which refunds were issued	Year	No. of cases	Revenue involved
Tamil Nadu Value Added Tax Act 2006, Central Sales Tax Act 1956, Tamil Nadu Tax on Luxuries Act 1981, Tamil Nadu General Sales Tax Act 1059 etc.,	2017	26	5,51,14,508
	2018	76	4,48,25,616
	2019	17	5,05,60,077
	Total	119	15,05,00,201

The intentional act committed by the accused, caused wrongful gain to the beneficiaries and loss to Government exchequer.

Thus the Detailed Enquiry clearly discloses prima facie materials available for commission of offences of criminal misconduct punishable U/s 13(2) r/w 13(1)(d) of Prevention of Corruption Act 1988 and 409 IPC for the period from 12.01. 2017 to 25.07.2018, and 13(2) r/w 13(1) (a) of Prevention of Corruption (Amendment) Act 2018 and 409 IPC for the period from 26.07.2018 to 03.10.2019.

Hence, I am registering a case today on 10.06.2026 at about 18.00hrs, against the accused Tr. A. Madurai Pandian, formerly Assistant Commissioner (ST), Nanadanam Assessment Circle in Vigilance and Anti-Corruption, City Special Unit - III, based on DVAC Memorandum No. DE 9/2022/CT/CSU-III in V&AC Cr.No. 03/AC/2026/CC-II U/s 13(2) r/w 13(1)(d) of the Prevention of Corruption Act, 1988 and U/s 13(2) r/w 13(1)(a) of the Prevention of Corruption (Amendment) Act, 2018 and 409 IPC for the period from 12.01.2017 to 25.07.2018, and 13(2) r/w 13(1)(a) of Prevention of Corruption (Amendment) Act, 2018 and 409 IPC for the period from 26.07.2018 to 03.10.2019,. The original FIR is submitted before the Hon'ble Principal Judge, City Civil & Sessions Court and other copies to the officers concerned.

10.06.2026

(R. Varnikhaa Sree)
Inspector of Police,
City Special Unit - III,
Vigilance and Anti-Corruption,
Alandur, Chennai-600 016.