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

TAMIL NADU POLICE
INTEGRATED INVESTIGATION FORMS

C 8364148

1 District மாவட்டம் Salem | PS காவல்நிலையம் V+AC | Year ஆண்டு 2026 | FIR No முத.அ எண் 9/AC/2026 | Date நாள் 29.06.2026

2 (i) Act சட்டம் IPC | Sections பிரிவுகள் 120 b, 409, 109,

(ii) Act சட்டம் The Prevention of Corruption Act | Sections பிரிவுகள் 12 and 13 (2) r/w 13(1) (d)

(iii) Act சட்டம் 1988. as amended in 2018 | Sections பிரிவுகள்

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

3 (a) Occurrence of Offence Day குற்ற நிகழ்வு நாள் | Date from நாள் முதல் : 18.05.2023 | Date to நாள் வரை : 13.11.2023

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

(b) Information Received at PS. Date காவல் நிலையத்திற்கு தகவல் கிடைத்த நாள் 29.06.2026 | Time நேரம் :

(c) General Diary Reference : Entry No(s) பொது நாட்குறிப்பில் பதிவு விவரம் எண் 29.06.2026 | Time நேரம் : 12.00 hrs.

4. Type of Information : Written/ Oral / Electronic form :
தகவலின் வகை : எழுத்து மூலம் / வாய் மொழியாக / மின்னணு வடிவம் Suo-motu from collection of Information

5. Place of Occurrence (a) Direction and Distance from PS:
குற்ற நிகழ்விடம் (அ) காவல்நிலையத்திலிருந்து எவ்வளவு தூரமும், எத்திசையும் Town Panchayats of Idathus,

Beat Number முறைக் காவல் எண் | (b) Address முகவரி : Valapadi, Ellampillai, Pethanaickenpalayam and Thumampatti in Salem District

(c) In case outside limit of this Police Station, then the Name of P.S இக்காவல் நிலைய எல்லைக்கப்பால் நடந்து இருக்குமாயின், அந்நிலையில் அந்த கா.நி.பெயர் | District மாவட்டம் :

6. Complainant /Informant (a) Name குற்றமுறையீட்டாளர்/ தகவல் தந்தவர் பெயர் : N. Narendran | (b) Father's/ Husband's Name தந்தை / கணவர் பெயர் : S. Nagarajan

(c) Date / Year of Birth நாள் / பிறந்த ஆண்டு :

(d) Nationality நாட்டினம் : Indian

(e) Passport No. வெளிநாட்டு கடவுச்சீட்டு எண் :

Date of Issue வழங்கப்பட்ட நாள் :

Place of Issue வழங்கப்பட்ட இடம் :

(f) Occupation தொழில் : Inspector of police

(g) Address முகவரி : Vigilance & Anti corruption Salem

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

Seperate Sheet is attached herewith

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

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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)

Seperate Sheet 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 R.D. Ravikumar Rank Inspector of Police to take up the Investigation / Refused Investigation / transferred to PS. Vigilance & Anti corruption 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 Suo motu

N. Narendran 29.06.2026
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 29.06.2026
13.00 hrs.

Name: பெயர் N. Narendran
Rank: நிலை .....No. எண் .....
Inspector of Police,
Vigilance & Anti corruption
Salem

ATTACHMENT TO COLUMN NO. 7 OF THE FIRST INFORMATION REPORT IN VIGILANCE AND ANTI-CORRUPTION, SALEM DETACHMENT CRIME NO. 9/AC/2026

Details of the accused(s)

A-1 **Tr.K.Gnanasundaram**, Formerly Executive Officer, Kolathur Town Panchayat, Salem District. (**During 2023-24**)

A-2 **Tr.A.Ganesan**, Formerly Executive Officer, Valapadi Town Panchayat, Salem District (**During 2023-24**)

A-3 **Tr.P.Prakash**, Formerly Executive Officer - Gr.1, Elampillai Town Panchayat, Salem District. (**During 2023-24**)

A-4 **Tr.R.Madheswaran**, Executive Officer Selection Grade, Pethanaickenpalayam Town Panchayat, (i/c) Thammampatti Town Panchayat, Salem District (**During 2023-24**)

A-5 **Tr.Palanivel**, Proprietors of M/s Naga Traders, Chennai and M/s Naga Infra Developers Pvt Ltd No. 1292/2, Puthu Street, Kadukka Kadu, Mullankurichi, Karambakudi Taluk, Pudukottai District. **(Private individual).**

ATTACHMENT TO COLUMN NO. 12 OF THE FIRST INFORMATION REPORT IN VIGILANCE AND ANTI-CORRUPTION, SALEM DETACHMENT CRIME NO. 9/AC/2026

A Detailed Enquiry was conducted against the accused shown in coloumn No. 7 into the allegation of misappropriation of Rs. 25,97,080/- in the purchase of Timer switches by certain town panchayats. On the outcome of the information gathered during the Detailed Enquiry, a case in Salem V&AC Cr. No. 9/AC/2026 u/s 120-B, 409 and 109 IPC and u/s 12 and 13(2) r/w 13(1)(a) of the Prevention of Corruption Act, 1988, was registered on 29.06.2026 at 12.00 hrs. The brief of the information is furnished hereunder.

A1, Tr. K. Gnanasundaram, was working as Executive Officer, Kolathur Town Panchayat, Salem District, during the relevant period from 25.01.2023 to 23.07.2024, and is now working as Assistant Director of Town Panchayats, Vellore Zone.

A2, Tr. A. Ganesan, was working as Executive Officer, Valapadi Town Panchayat, Salem District, during the relevant period from 01.11.2021 to 09.06.2025, and retired from service on attaining superannuation on 30.04.2026.

A3, Tr. P. Prakash, formerly worked as Executive Officer (Grade-I), Elampillai Town Panchayat, Salem District. Further, he worked as Executive Officer (Grade-I) (Adhoc), Karuppur Town Panchayat, Salem District, during the relevant period from 09.06.2023 to 10.10.2025, and is presently working as Executive Officer Grade-I (Adhoc), Karuppur Town Panchayat, Salem District.

A4, Tr. R. Madheswaran, formerly worked as Executive Officer (Selection Grade), Pethanaickenpalayam Town Panchayat, and was holding additional charge of Thammampatti Town Panchayat, Salem District, during the relevant period from 03.12.2021 to 29.05.2024. He retired from service on attaining superannuation on 31.05.2024.

The above named accused A1 to A4 are **public servants** as defined u/s 2 (c) of the Prevention of Corruption Act, 1988.

A5 Tr Palanivel is a Proprietors of both M/s Naga Traders, Saidapet, Chennai and M/s Nagaa Infra Developers Pvt., Ltd., 1292/2, Pudu Street,

KadukkaKadu, Mullankurichi, Karambakudi Taluk, Pudukottai District and he is a **Private Individual**.

During the year 2023-24, the accused A1 to A4 (noted in the margin) decided to procure Time Switches.

The following procedure has to be adopted for the procurement of the above-mentioned Time Switches. As per Article 125 of the Tamil Nadu Financial Code, Volume-I, the monetary ceilings were revised vide G.O.Ms. No. 206, Finance (Salaries) Department, dated 01.07.2017. Accordingly, procurement of any goods or group of goods costing up to Rs.5,000/- on each occasion may be made without inviting tenders or quotations, based on a certificate to be recorded by the competent authority. Further, the limited tender system should ordinarily be adopted whenever the estimated value of the order to be placed exceeds Rs.5,000/- but is below Rs.10,00,000/-. Under this system, tenders are invited from a limited number of reliable suppliers, subject to the following conditions:

Further, the Executive Officer of a Town Panchayat is empowered to issue cheques only when the voucher bill amount is less than Rs.10,000/-. The Government of Tamil Nadu, in G.O. Ms. No. 228, Municipal Administration and Water Supply Department, dated 16.09.1997, has ordered that whenever the voucher bill amount exceeds Rs.10,000/-, the cheque/voucher shall be countersigned by the Assistant Director of Town Panchayats.

During the year 2023–24, the Executive Officers, A1 to A4, in collusion with A5 and with the intention to misappropriate Town Panchayat funds, nominally called for quotations separately by issuing tender notices under the limited tender process for the supply of the above-mentioned Timer Switches to the five Town Panchayats, namely Kolathur, Valapadi, Elampillai, Pethanaickenpalayam and Thammampatti, respectively. Subsequently, M/s Naga Traders, Chennai, M/s RVN Traders, Chennai, and M/s Naga Infra Developers Pvt. Ltd., Pudukkottai, participated in the tenders by furnishing quotations for the supply of Timer Switches. Accordingly, during the tender process conducted in May 2023, the concerned Executive Officers issued supply orders to M/s Naga Traders, Chennai, as the lowest bidder. Further, during the tender process conducted in September / October

2023, supply orders were issued to M/s Naga Infra Developers Pvt Ltd Pudukkottai, as the lowest bidder. Both the said concerns are owned by A5 Tr. Palanivel.

As per the above said supply order, A5 Tr.Palanivel supplied Timer switches in the following manner through his two proprietorship concerns

1) **Purchase of Timer Switches by Kolathur Town Panchayat and mode of payment**

Sl. No.	Particulars	Naga Traders, Chennai	Naga Infra Developers Pvt. Ltd, Pudukottai
1)	Date of Tender	18.05.2023	29.09.2023
2)	Date of supply	23.05.2023	09.10.2023
3)	Numbers of units supplied	20	25
4)	Unit price	Rs.24,500/-	Rs.24,500/-
5)	Total cost	Rs.4,90,000/-	Rs.6,12,500/-
6)	Amount payable after deduction of tax	Rs.4,45,900/-	Rs.5,81,365/-
7)	Payment voucher No. & date	148/23-24 dated 02.06.2023	470/23-24 dated 31.10.2023
8)	Mode of payment	Cheque No. 968856, dated 2.6.2023	Cheque No. 615187, dated 31.10.2023
9)	Date of release of funds	13.06.2023	13.11.2023

2) **Purchase of Timer Switches by Valapadi Town Panchayat and mode of payment**

Sl. No.	Particulars	Naga Traders, Chennai	Naga Infra Developers Pvt. Ltd, Pudukottai
1)	Date of Tender	22.05.2023	06.10.2023
2)	Date of supply	23.05.2023	09.10.2023
3)	Numbers of units supplied	20	20
4)	Unit price	Rs.24,500/-	Rs.24,500/-
5)	Total cost	Rs.4,90,000/-	Rs.4,90,000/-
6)	Amount payable after deduction of tax	Rs.4,80,200/-	Rs.4,70,407/-
7)	Payment voucher No. & date	136/23-24 dated 08.06.2023	437/23-24 dated 30.10.2023
8)	Mode of payment	Cheque No.107397, dated 08.06.2023	Cheque No. 113662, dated 30.10.2023
9)	Date of release of funds	13.06.2023	06.11.2023

3) Purchase of Timer Switches by ElampillaiTown Panchayat and mode of payment

Sl. No.	Particulars	Naga Traders, Chennai	Naga Infra Developers Pvt. Ltd, Pudukottai
1)	Date of Tender	19.05.2023	05.10.2023
2)	Date of supply	23.05.2023	09.10.2023
3)	Numbers of units supplied	20	20
4)	Unit price	Rs.24,500/-	Rs.24,500/-
5)	Total cost (20 X Rs.24,500/-)	Rs.4,90,000/-	Rs.4,90,000/-
6)	Amount payable after deduction of tax	Rs.4,65,500/-	Rs.4,60,607/-
7)	Payment voucher No. & date	121/23-24 dated 15.06.2023	451/23-24 dated 01.11.2023
8)	Mode of payment	Cheque No.526526, dated 15.06.2023	Cheque No. 598314, dated 01.11.2023
9)	Date of release of funds	19.06.2023	01.11.2023

4) Purchase of Timer Switches by Pethanaickenpalayam Town Panchayat and mode of payment

Sl. No	Particulars	Naga Traders, Chennai	Naga Infra Developers Pvt. Ltd, Pudukottai
1)	Date of Tender	-	06.10.2023
2)	Date of supply	23.05.2023	09.10.2023
3)	Numbers of units supplied	25	25
4)	Unit price	Rs.24,500/-	Rs.24,500/-
5)	Total cost	Rs.6,12,500/-	Rs.6,12,500/-
6)	Amount payable after deduction of tax	Rs.5,75,750/-	Rs.5,75,759/-
7)	Payment voucher No. & date	220/23-24 dated 02.06.2023	719/23-24 dated 30.10.2023
8)	Mode of payment	Cheque No.002180, dated 02.06.2023	Cheque No.002642, dated 30.10.2023
9)	Date of release of funds	12.06.2023	07.11.2023

5) Purchase of Timer Switches by Thammampatti Town Panchayat and mode of payment

Sl No	Particulars	Naga Traders, Chennai
1)	Date of Tender	06.10.2023
2)	Date of supply	09.10.2023
3)	Numbers of units supplied	25
4)	Unit price	Rs.24,500/-
5)	Total cost (25 X Rs.24,500/-)	Rs.6,12,500/-
6)	Amount payable after deduction of tax	Rs.5,75,759/-
7)	Payment voucher No. & date	211/23-24 dated 31.10.2023
8)	Mode of payment	Cheque No.435249, dated 31.10.2023
9)	Date of release of funds	07.11.2023

It is further found that the Timer Switches installed in the above-said Town Panchayats were super-checked and evaluated on various dates by Tr. R. Maniarasu, Electrical Engineer, PWD, Salem, in the presence of two official witnesses. He furnished his report vide Letter No. DB/JDO/ELE/PWD/SLM/2025-26 dated 12.01.2026, and the Electrical Valuation Estimate was submitted as per the Schedule of Rates for the year 2023–24. During the above inspection, it was found that instead of installing Timer Switches conforming to the specifications mentioned in the tender notices, Timer Switches of three different specifications had been installed. The Timer Switches were categorized as Data-1, Data-2, and Data-3, and their assessed values (excluding GST) were determined as follows: (i) Data-1 – Rs.9,306/-. (ii) Data-2 – Rs.8,450/-, and (iii) Data-3 – Rs.3,823/-.

As per the Evaluation Report, the Timer Switches supplied to the respective Town Panchayats were as follows:

1. **Kolathur Town Panchayat** – 45 numbers of Data-1 Timer Switches.
2. **Valapadi Town Panchayat** – 1 number of Data-1 Timer Switch, 33 numbers of Data-2 Timer Switches, and 6 numbers of Data-3 Timer Switches.
3. **Elampillai Town Panchayat** – 1 number of Data-1 Timer Switch and 39 numbers of Data-2 Timer Switches.

4 **Pethanaickenpalayam Town Panchayat** – 50 numbers of Data-2 Timer Switches.

5 **Thammampatti Town Panchayat** – 25 numbers of Data-1 Timer Switches.

Further, the findings of the Evaluation Report discloses the amount misappropriated, Town Panchayat-wise, as follows:

S. No	Name of the Town Panchayat	Cheque issued by A.O.s	No. of Automatic on/off Timer Switches purchased	Unit Price purchased (Rs)	Total Cost of purchase (Rs)	Evaluation value (Rs)	Amount misappropriated (Rs)
1	Kolathur	A1 Tr K Gnanasundaran	45	24,500	10,27,265/-	4,94,149/-	5,33,116/-
2	Valapadi	A2 Tr A Ganesan	40	24,500	9,50,607/-	3,67,091/-	5,83,516/-
3	Ilampillai	A3 Tr P Prakash	40	24,500	9,26,107/-	3,99,850/-	5,26,257/-
4	Pethanaicken-palayam	A4 Tr R Madeshwaran	50	24,500	11,51,509/-	4,98,550/-	6,52,959/-
5	Thammampatti	A4 Tr R Madeshwaran	25	24,500	5,75,759/-	2,74,527/-	3,01,232/-

Therefore, the super-check report revealed that Timer Switches were available at the installed locations; however, the same had been purchased at exorbitant rates when compared with the prevailing market rates / Schedule of Rates for the year 2023–24, thereby causing loss to the Government Exchequer and enabling A5 to derive illegal gain with the connivance of A1 to A4.

In the above-stated manner, the accused noted in the margin conspired together, name sake called the tenders, and illegally misappropriated Town Panchayat funds in the purchase of Timer Switches, thereby swindling a total amount of Rs.25,97,080/- In view of the above facts and the evidence collected during the Detailed Enquiry, a prima facie case is made out for criminal misconduct against A1 to A4 for the offences punishable u/s 120-B, 409 IPC and u/s 13 (2) r/w 13 (1) (a) of the Prevention of Corruption Act, 1988 as amended in 2018 and for the

offence of abetment against A5 u/s 120-B, 409 r/w 109 IPC and u/s 12 and 13 (2) r/w 13 (1) (a) of the Prevention of Corruption Act, 1988 as amended in 2018.

Hence, today on 29.06.2026 at 12.00 hrs. I am registering a case in Salem V&AC Cr. No. 9/AC/2026 u/s 120-B, 409 and 109 IPC and u/s 12 and 13 (2) r/w 13(1)(a) of the Prevention of Corruption Act, 1988, as amended in 2018. The original FIR is submitted before the Hon'ble Principal District and Sessions Court, Salem and copies of the FIR are being sent to the superior officers concerned.

N. Narendran 29.06.2026

(N.NARENDRAN)
Inspector of Police,
Vigilance and Anti-Corruption,
Salem.