IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 20.03.2025

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THE HONOURABLE MR.JUSTICE M.NIRMAL KUMAR

Crl.O.P.No.22458 of 2024 and
Crl.M.P.Nos.12801 & 12802 of 2024

L.Raji, M/a 57,
S/o.Loganathan,
Tax Assessor, Ward-188,
Greater Chennai Corporation,
Chennai-91. ... Petitioner

Vs.

1.The Inspector of Police,
Vigilance and Anti-Corruption,
Chennai City II Detachment,
Alandur, Chennai-16.

2.T.Vinayagam ... Respondents

PRAYER: Criminal Original Petition is filed under Section 482 of Code of Criminal Procedure, to call for the records in Spl.S.C.No.14 of 2023 on the file of the Chief Judicial Magistrate cum Special Judge for cases under the Prevention of Corruption Act, Chengalpattu.

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| For Petitioner | : | Mr.T.Saikrishnan for Mr.R.Venkatraman |
| For R1 | : | Mr.S.Udayakumar,<br>Government Advocate (Crl. Side) |

ORDER

The petitioner/A1, who is facing trial in Special S.C.No.14 of 2023 for offence under Section 7(a) of Prevention of Corruption (Amendment) Act, 2018 before the learned Chief Judicial Magistrate cum Special Judge for Prevention of Corruption Act, Cases, Chengalpet, has filed this Quash Petition.

2.The learned counsel for the petitioner submitted that the petitioner was working as Tax Assessor in Ward-188, Zone-14 of Greater Chennai Corporation from 24.01.2022 to 08.06.2022. The petitioner as a Tax Assessor, his duty is to measure the houses, imposing tax, changing the name in the house property tax ID and other works. On 06.04.2022, the 2nd respondent herein said to have met Mr.Deenadayalan, Assistant Revenue Officer who instructed the 2nd respondent to meet the petitioner and also informed the same through phone call to the petitioner. Subsequently, the

2nd respondent approached the petitioner in his office regarding reallocation of the 2nd respondent's house tax assessment in the name of his wife which was wrongly assigned in the name of one Mr.Sivakumar. The 2nd respondent had this issue since 2015, for which, he approached Puzhuthivakkam Corporation on several times and even filed RTI in 2021 but no action taken. Based on the instruction of the Assistant Revenue Officer, the 2nd respondent approached the petitioner in his office on 06.04.2022. On the next day *i.e.,* 07.04.2022, the petitioner, Tax Assessor along with Mr.V.Rajaraman/A2, Tax Collector visited the 2nd respondent's house for measuring the house and entered the details of the new tax assessment in Form-6 and submitted to the higher officials. Later, the documents have been given for uploading in Online on 08.04.2022 and the petitioner's work got completed. Thereafter, the old property tax ID cancelled and a new assessment number has been given and the house tax assessment transferred in the name of the 2nd respondent's wife. This being so, on 18.04.2022, when the petitioner was on leave, the Zonal Officer called the petitioner and informed that Mr.Rajaraman/A2 was caught red handed while demanding and accepting the illegal gratification of

Rs.14,000/- from the 2nd respondent. The petitioner came to know that Mr.Rajaraman/A2 informed the Police as though the petitioner asked Mr.Rajaraman/A2 to demand and receive the bribe amount from the 2nd respondent.

3.The learned counsel for the petitioner further submitted that the petitioner is no way connected to the demand of A2 which is his own independent act and the petitioner falsely implicated in this case. In the complaint and FIR, the Tax Assessor name, who said to have inspected the house of the 2nd respondent on 07.04.2022 and demanded the bribe amount is one Mr.Murugesan. A bare reading of the complaint would prove that the 2nd respondent enquired the Zonal Office of Puzhuthivakkam and confirmed that he was directed to meet Mr.Murugesan, Tax Assessor and Mr.Rajaraman/A2, Tax Collector. On the same day on 06.04.2022, the 2nd respondent met Mr.Murugesan, Tax Assessor who received the copy of the petition from the 2nd respondent and inspected the property on 07.04.2022. It is further affirmed by the 2nd respondent that he had interaction with Mr.Murugesan, Tax Assessor from 06.04.2022 to 13.04.2022 the date of his complaint. It cannot be a mistaken name and identity. But the prosecution implicated the petitioner as the Tax Assessor who said to have demanded bribe amount through Mr.Rajaraman/A2, Tax Collector. In fact Mr.Murugesan is also a Tax Assessor who was employed in the Zonal Office at the relevant time along with the petitioner.

4.He further submitted that the petitioner has got a good reputation with unblemished record during his entire service. The petitioner within a weeks time of receiving the petition from the 2nd respondent rectified the mistake and corrected the name, for which, the 2nd respondent was fighting for more than five years. Such being the case, there is no reason for the petitioner to demand any bribe amount from the 2nd respondent. Hence, due to mistake on the identity and name, the petitioner falsely implicated in this case and prays for quashing the proceedings.

5.The learned Government Advocate (Crl. Side) appearing for the 1st respondent filed counter affidavit and submitted that the 2nd respondent/LW2 is a resident of No.191/YB, 4th Main Road, Sadasivam

Nagar, Madipakkam, Chennai and he purchased house property measuring on extent of 1195 sq.ft in the name of his wife Mrs.Mohanalakshmi in the year 2007 and the property was assessed to property tax ID: MPK6786 for the period from 2008 to 2014 and the property tax paid through the tax collection counter. In the year 2015, when the 2nd respondent approached Puzhuthivakkam Corporation Zonal Office to pay his property tax, he was directed to pay the property tax through online. At that time, it came to know that an unknown name of Mr.Sivakumar found place in the property tax ID. In this regard, the 2nd respondent approached the Corporation Zonal Office, Puzhuthivakkam on several occasions for name transfer and correction since the mistake crept in, but no action taken. On 05.04.2022, the 2nd respondent submitted a petition to the Chennai Corporation Revenue Officer at Ripon Building in his wife's name and he was advised to meet the Assistant Revenue Officer of Zonal-14. On 06.04.2022, the 2nd respondent met the Assistant Revenue Officer Mr.Deenadayalan and gave the petition who instructed to meet the Tax Assessor of Ward-188. Thereafter, the 2nd respondent met the petitioner/A1, Tax Assessor in the office of Ward-188 who informed that he along with Mr.Rajaraman/A2, Tax Collector would come and inspect the property on 07.04.2022. The petitioner and Mr.Rajaraman/A2 had gone to the 2nd respondent's property and measured the same and after sometime, Mr.Rajaraman/A2 demanded bribe amount of Rs.15,000/- for generating new house tax from the year 2020 and also informed the 2nd respondent need not pay the property tax for previous years. While leaving the place, the petitioner informed the 2nd respondent to pay the demand amount quickly and not to make delay. Thereafter, the demand was reiterated on 13.04.2022. The 2nd respondent a Loadman in a Gas Agency with meagre income and he is not in a position to pay any bribe amount. The bribe amount was reduced to Rs.14,000/-. Since the 2nd respondent not willing to give any bribe, he lodged a complaint to the 1st respondent.

6.It is further submitted that on complaint of the 2nd respondent, FIR in Crime No.05/AC/2022/CC-II for offence under Section 7 of Prevention of Corruption (Amendment) Act, 2018 registered against the Tax Assessor and Tax Collector. Thereafter, the 1st respondent arranged pre-trap proceedings, enlisted the service of official witnesses *viz.,* Mr.Santhosh, Junior Assistant and Ms.V.Sridevi, Junior Assistant of Metro Water Board and the trap was laid on 18.04.2022. During the trap, Mr.Rajaraman/A2, Tax Collector received the tainted money and the post trap proceedings recorded through the recovery mahazar. The phenolphthalein test confirmed the receipt of the bribe amount by Mr.V.Rajaraman/A2. When enquired about the Tax Assessor Mr.Murugesan with the Tax Collecotr, Mr.V.Rajaraman/A2 informed the present Tax Assessor is Mr.L.Raji and he was on leave. Thereafter, Mr.V.Rajaraman/A2 was asked to call Mr.Murugesan and the said Mr.Murugesan had come there. The 2nd respondent was also called to identify the Tax Assessor Mr.Murugesan but the 2nd respondent informed that this Mr.Murugesan is not the person whom he met on 06.04.2022 and who came to his house on 07.04.2022 along with Mr.V.Rajaraman and demanded the bribe. Further, the 2nd respondent gave explanation since the name Board of Mr.Murugesan as Tax Assessor was fixed near the seat where Mr.L.Raja sat, he construed the name of Tax Assessor who came to his house as Mr.Murugesan. Hence, there was some confusion in naming the Tax Assessor which was clarified by the 2nd respondent. The Trap Laying Officer to confirm the demand of the petitioner, Mr.Rajaraman/A2 was asked to call the petitioner from his mobile to the petitioner's mobile and conversation put on speaker mode. Mr.Rajaraman/A2 informed the petitioner that the bribe amount of Rs.14,000/- received from the 2nd respondent, the petitioner directed Mr.Rajaraman/A2 to receive the bribe amount from the 2nd respondent and later the petitioner would collect. This fact is recorded in the recovery mahazar. LW3 & LW4, the official witnesses and the Trap Laying Officer confirmed the same. The Call Detail Records collected from the Service Provider Barati Airtel Limited. It is confirmed at the instance of the petitioner/A1, demand for bribe made which was reiterated and received by Mr.Rajaraman/A2, Tax Collector. Since the petitioner was on leave on 18.04.2022, he cannot take advantage of the same and project he falsely implicated in a trap case. Hence, he strongly opposed for quashing the proceedings.

7.This Court considered the rival submissions and perused the materials available on record.

8.The 2nd respondent is a Loadman employed in a Gas Agency with limited knowledge and income, he is residing at No.191/YB, 4th Main Road, Sadasivam Nagar, Madipakkam, Chennai. The 2nd respondent on 05.04.2022 visited the Chennai Corporation Revenue Officer at Ripon Building and submitted a petition in his wife's name for the property tax name transfer, where he was directed to meet the Assistant Revenue Officer at Zone-14. On 06.04.2022, the 2nd respondent had gone to Zone-14 Chennai Corporation Office and met the Assistant Revenue Officer Mr.Deenadayalan who instructed the 2nd respondent to meet the petitioner/A1, Tax Assessor of Ward-188. On receipt of the petition from the 2nd respondent, the petitioner/A1, Tax Assessor and Mr.Rajaraman/A2, Tax Collector visited the house of the 2nd respondent on 07.04.2022, measured the house and entered the details for new tax in Form-6 and thereafter, the same has given for uploading in online on 08.04.2022. The contention of the petitioner is that since the work of the 2nd respondent completed on 08.04.2022, there is no requirement or reason by the petitioner to demand any bribe from the 2nd respondent.

9.One Mr.Murugesan is also a Tax Assessor, whose name board found near the seat of the petitioner, hence the defacto complainant wrongly construed the petitioner's name is Mr.Murugesan is possible. Added to it, the 2nd respondent confirmed that the Tax Assessor who came to his house and measured the property and demanded the bribe is the petitioner. Hence, the confusion in the name is clarified. The 2nd respondent identified the petitioner is the person who had come to his house, measured the property and demanded the bribe amount, which is confirmed by the two accompanying official witnesses from the Metro Water Board and the Trap Laying Officer. Further, the previous Tax Assessor Mr.Murugesan called and the 2nd respondent confirmed that Mr.Murugesan is not the Tax Assessor whom he met on 07.04.2022. Hence, the confusion in the name cleared. Now, the petitioner making it as a prime ground to quash the proceedings cannot be countenanced. The points raised by the petitioner are necessarily to be raised and decided during trial and not in the present quash petition.

10.In the result, this Criminal Original Petition is dismissed. It is made clear that the observations made herein are only to the limited purpose of disposal of the present Quash Petition. The Trial Court uninfluence with the observations made herein to decide the case independently on its own merits. Consequently, connected Criminal Miscellaneous Petitions are closed.

20.03.2025

Index : Yes/No
Internet: Yes/No
Speaking Order/Non-Speaking Order

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To

1.The Chief Judicial Magistrate cum Special Judge
for cases under the Prevention of Corruption Act,
Chengalpet.

2.The Inspector of Police,
Vigilance and Anti-Corruption,
Chennai City II Detachment,
Alandur, Chennai-16.

3.The Public Prosecutor,
Madras High Court.

M.NIRMAL KUMAR, J.

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