



DIRECTORATE OF INCOME TAX

Office of the Principal Director of Income Tax (Inv.)-1  
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F. No. PDIT (Inv.)-1/ U-1(4)/2021-22/ 152

Dated: 07.10.2021

To

The Chief Secretary  
Mantralaya, Naya Raipur  
Chhattisgarh

Sir,

**Sub: Sharing of Information pertaining to Govt. officers of the State of Chhattisgarh covered in search by the Income Tax Department, Delhi on 27.02.2020: Reg.**

Kindly refer to the aforementioned subject.

2. Search and seizure action under Section 132 of the Income Tax Act, 1961 was conducted on 27.02.2020, and thereafter, at various premises in the State of Chhattisgarh, including the premises of Shri Anil Tuteja (Joint Secretary, Mantralaya, Raipur), Smt. Saumya Chaurasia (Deputy Secretary to the Chief Minister, Chhattisgarh) and Shri Vivek Dhand (Chairman, RERA, Chhattisgarh).
3. Documents, etc. seized during the course of searches, were analysed subsequently. Brief of findings in respect of financial transactions by the Civil Servants working in the State of Chhattisgarh, namely, Shri Anil Tuteja (Annexure 1), Shri Vivek Dhand (Annexure 2) and Smt. Saumya Chaurasia (Annexure 3) are enclosed with this letter.
4. As the above officers hold important position in the State, information pertaining to them is being shared for action as deemed appropriate at your end.

Yours Sincerely,

(Rajiv R Singh)

Pr. Director of Income Tax (Inv.)-1  
New Delhi

Encl.: As above

Copy to: The Director, CBI, New Delhi.

Pr. Director of Income Tax (Inv.)-1  
New Delhi

Annexure 1 (Shri Anil Tuteja)

1. Searches under section 132 of the Income Tax Act, 1961, were conducted in the case of Smt. Minakshi Tuteja, Shri Yash Tuteja, M/s Meenakshi Beauty and Academy Pvt Ltd at the residential premise of Smt. Minakshi Tuteja and Shri Yash Tuteja on 27.02.2020. Following teams of the Income Tax authorities were present at different locations:

S. No.	Address
1.	0, Behind Farishta Nursing Home, Katora Talab, Raipur (Residence of Smt. Minakshi Tuteja, Shri Yash Tuteja)
2.	C-28, Sector-4, Devendar Nagar, Raipur (Office of M/s Meenakshi Beauty and Academy Pvt Ltd)

Shri Anil Tuteja, husband of Smt. Minakshi Tuteja and father of Shri Yash Tuteja, is currently holding the post of Joint Secretary, Mantralaya, Raipur. Shri Anil Kumar Tuteja is a promotee IAS officer in Chhattisgarh. He was selected through State Civil Services in year 2003 and later promoted to IAS on 28.09.2012. His wife and son are controller of entities, namely, M/s Meenakshi Beauty and Academy Pvt Ltd and M/s Chhattisgarh Modern Studies Pvt Ltd. They run five beauty salons in the name of "Meenakshi" under the former and runs coaching institutes in the name of "Tuteja Tutorials" under the latter.

## 2. Findings:

Large number of incriminating documents were seized during the course of Income Tax searches at above mentioned premises. These documents clearly point out to the findings that Shri Anil Tuteja is involved in generation of huge unaccounted money, through means other than from his declared sources. Brief of the findings from the search action has been discussed in subsequent paragraphs.

2.1. Income Tax searches were also conducted on 27.02.2020 at premises of various other persons in the State of Chhattisgarh. Incriminating documents seized from such premises include, digital evidences, wherein there are proof showing the nexus of Shri Anil Tuteja with Shri Anwar Dhebar (brother of Mayor Raipur Shri Aizaz Dhebar, and found to be involved in collection of bribes in the State) and Shri Arun Pati Tripathi (Managing Director of Chhattisgarh State Marketing Corporation Limited) in collection of huge cash generated through out of book liquor sale and in collection of bribes from various distillers. There has been series of messages sent by Shri Anwar Dhebar to Shri Anil Tuteja sending proposals of percentage shares of various distillers of Raipur (who manufactures country liquor), various distillers manufacturing IMFL, and various distillers manufacturing beer for FY 2019-20. **Role of Shri Anil Tuteja is key in providing Government approvals to these distillers and are given in accordance with the bribe being**

paid/ offered by these distillers. Based on the evidences, the commission/ bribe amount being given to Shri Anil Tuteja during the period 28-07-2019 to 20-12-2019, is to the tune of Rs. 14.41 crores. Such receipts by Shri Anil Tuteja are clearly not from his official line of duty.

2.2. Whatsapp chat recovered from the mobile of Shri Anil Tuteja shows several instances of communication with Ms. Saumya Chaurasia (Deputy Secretary to the Chief Minister, Chhattisgarh) related to collection of bribes. **These chats show that Rs. 3 crores have exchanged hands through one Shri Manish, on behest of Shri Anil Tuteja and Ms. Saumya.** There are instances of collection through one person named Rajat in mining related task. In another instance, one Shri Mandip Chawla is trying to influence policy decision through Shri Anil Tuteja in mining work too. There are instances of distribution of bribe amount also between Shri Anil Tuteja and Smt. Saumya Chaurasia. The above clearly points out to the active role of Shri Anil Tuteja in corrupt practices.

2.3. Evidences have been found which shows that Shri Anil Tuteja is collecting cash with the help of one Shri Anil Rai (officer of Indian Forest Service) and handing over to Shri Anwar Dhebar **to the tune of Rs 5 crore.** Further, Shri Anil Rai is also providing accounts of money transferred to various key person like Shri Ram Gopal Agarwal to the tune of more than Rs 10 crore.

2.4. Whatsapp chat recovered from the mobile of Shri Anil Tuteja (Mobile: 7974188790) sent by him to Ms. Saumya Chaurasia shows payment of Rs. 4.5 crores bribe over the period by Shri Ashok Chaturvedi (GM of Text book corporation), partly to Shri Ram Gopal Agarwal (Treasurer, PCC), for settlement of a corruption case undergoing against him. This chat further shows receipt of 50 lakhs from one Shri Pawan Bhatia and Rs. 75 lakhs cash utilized for construction of house of one Shri Vikas Tiwari (PCC spokesperson). Moreover, Rs. 3 lakhs cash is stated to be given to Shri Aizaz Dhebar (Mayor of Raipur). This chat in the mobile of Shri Anil Tuteja and sent by him to Ms. Saumya Chaurasia indicates his role in corrupt practices being followed by the officers of the State.

2.5. Incriminating whatsapp conversation was found between Ms. Saumya Chaurasia and Shri Anil Tuteja, wherein there are discussions on payments of few crores with respect to persons like Shri Mukesh Chauradiya, Shri Mandip Chawla, Shri Kishor Chandrakar, Shri Taman Singh Sonwani, Shri RG (found to be Shri Ram Gopal Agarwal) and Shri Bhatiya (found to be Shri Vijay Bhatia).

While his examination on it, Shri Anil Tuteja stated that the payments were made by Mukesh (12.96 crore), Mandeep (14.86 crore) and Kishore (16.00 crore) who are representative of the companies empanelled with Agricultural Department as approved rate contractors. He received the same from Shri Sonwani, who happens to be director in agricultural department. He further stated that he was told that Shri Ram Gopal Aggarwal and Shri Vijay Bhatia are partners of Shri

Mukesh. It was however evident that Shri Anil Tuteja failed to explain such huge transactions and their accountability in the books of relevant Departments.

2.6. There are evidences in communication with Shri Anwar Dhebar related to collection of royalty from various mining quarries in the State. There are instances to show that Shri Anil Tuteja has abused his official position to provide gains to few private parties by providing their coal carrying vehicles free access through various check points. Further, there are details of amounts received from various parties. Also, Shri Anwar Dhebar is found to be arranging various booking of hotels/ air ticket on instances of Shri Anil Tuteja.

2.7. There are digital evidences which clearly shows that there was transfer of cash from Chhattisgarh to Delhi to the tune of Rs 1 crore on behest of Shri Anil Tuteja. Shri GP Singh (IPS officer) had exchanged notes through Shri Anil Tuteja who further had passed on information to Shri Anwar Dhebar. Shri Anwar Dhebar used one of liquor supplier in Delhi to arrange amount of Rs 1 crore in Delhi.

2.8. Incriminating documents seized during search revealed that one company, M/s Lingraj Suppliers Pvt Ltd, was incorporated in Kolkata on 12.02.2009. The company has assets worth Rs 13.5 crore. The transactions in this company were controlled by Shri Yash Tuteja (son of Shri Anil Tuteja). Friends of Shri Yash Tuteja are made shareholder in the company (M/s Safal Multi Trade Private Limited), which is the shareholder of M/s Lingraj Suppliers Pvt Ltd. **Shri Anil Tuteja/ Shri Yash Tuteja are the beneficial owners of two benamidar companies, M/s Lingraj Suppliers Private Limited and M/s Safal Multi Trade Private Limited, having non-functional directors.**

2.9. Further there are evidences which suggest that Shri Anil Tuteja is instructing his son Shri Yash Tuteja to get cash amounts from Shri Anwar Dhebar. There are also instances of exchange of notes between Shri Yash Tuteja and Shri Anwar Dhebar for receipt/disbursal of cash.

2.10. Shri Mandeep Chawla is businessman based in Raipur and he runs hotels in the name of Shamrock Hotel in Raipur. He is a close friend of Shri Anil Tuteja. There are several chats between Shri Mandeep Chawla and Shri Yash Tuteja. It has been found that Shri Mandeep Chawla and Shri Yash Tuteja used to communicate in the encrypted language. Evidences suggests that Shri Mandeep Chawla is one of the individuals who used to collect the unaccounted cash of Shri Anil Tuteja. Evidences gathered reveal that Shri Mandeep Chawla had collected around Rs 1.5 crore over the period.

2.11. Unaccounted cash to the tune of Rs 10 lakhs were seized from the residence/ official premise of Shri Anil Tuteja during the course of searches on 27.02.2021.

Annexure 2 (Shri Vivek Dhand)

1. Shri Vivek Dhand, son of Shri Satpal Dhand, is a 1981 batch IAS officer who assumed charge as Chief Secretary on February 2014 and was to retire in March 2018. He took voluntary retirement in January 2018 and was subsequently made Real Estate Regulatory Authority (RERA) Chairman by the State Government of Chhattisgarh.

Residential premise of Shri Vivek Dhand located in the Dhand Complex behind Shyam Petrol Pump, G.E. Road, Civil Lines, Raipur was searched by the Income Tax Authorities on 27.02.2020. Further, premises of one Shri Kamlesh Jain (closely associated businessman in Raipur) were covered under search action on 27.02.2020.

2. Key Findings:

2.1. Whatsapp chats of Shri Vivek Dhand with his elder sister Ms. Sadhna Dhand revealed that cash loan of Rs. 47.2 lakhs have been given by Shri Vivek Dhand to various persons on which interest is being received. Further, it was found that unaccounted/ cash loans have been advanced to/ through his cousin, Shri Babbu Bedi, who has been paying interest to them. Further, some more transactions pertaining to cash amount related to Shri Babbu Bedi has been found in their chats which reveal that there is regular transaction of unaccounted money between them.

2.2. A diary was seized from the residence of Shri Vivek Dhand which mentions the details of cash and cheque component of various expenses. On the last page of this diary, specific mention of cheque as 'ch' and cash as 'ca' in the calculations. Calculation of this amounts yields a cash payment to the tune of Rs 1.0179 crore for various expenses. These remains unaccounted money of Shri Vivek Dhand. Further, there are noting in the diary detailing transaction of around Rs 65 lakh between Shri Vivek Dhand and Shri Babbu Bedi. There are no proof of bank statement to justify the same. This prima-facie proves that these are unaccounted money transactions of Shri Vivek Dhand.

2.3. Digital evidences found during the course of search at the residence of Shri Kamlesh Jain revealed that Shri Kamlesh Jain is having an unaccounted deposit balance of Rs. 50 lakhs pertaining to Shri Vivek Dhand.

2.4. Examination of seized data shows that Smt. Sadhna Dhand, sister of Shri Vivek Dhand has received advance of Rs. 30 lakhs from a Kolkata based company, having huge share premium, company purchased by family members of Shri Kamlesh Jain.

2.5. Shri Vivek Dhand had received gift to the tune of Rs 45.44 lakh from Smt. Sadhna Dhand in FY 2014-15 and FY 2015-16. Further, there are evidences of him paying his nephew Tushar to the tune of Rs. 10 lakhs in cash.

2.6. The valuation of various buildings at Dhand Complex, Civil Lines belonging to Shri Vivek Dhand were got done through the Valuation Officer. Difference of around Rs 1.6 crore was found from the expense estimate produced by Shri Vivek Dhand before the Valuation Officer, which proves that unexplained investment of Rs. 1.6 crores were made by Shri Vivek Dhand.

2.7. Jewellery worth Rs. 1,15,93,570 was found from the residence and lockers of Shri Vivek Dhand. Further, unaccounted bullion worth Rs. 5,08,000/- was found and seized.

Annexure 3 (Ms. Saumya Chaurasia)

1. A search & seizure action under Section 132 of the Income-tax Act was conducted on 28.02.2020 at the residential premises of Ms. Saumya Chaurasia as incriminating documents were found from the mobile of Shri Anil Tuteja (Joint Secretary, Mantralaya, Raipur), who is a close associate of Ms. Saumya Chaurasia, and whose residence was searched on 27.02.2020. As residential premise of Ms. Saumya Chaurasia was unmanned, no access could have been made. Further, as no body reached the premise, despite numerous attempts, restraint order was placed at the residence. Search was thereafter resumed on 02.03.2020 in the presence of Ms. Saumya Chaurasia.

Ms. Saumya Chaurasia is the Deputy Secretary to Hon'ble Chief Minister of State of Chhattisgarh, India. She is close advisor to Hon'ble Chief Minister and assists him in the secretarial work to discharge his function in file works, letter works and public relations. She is an officer of 2008 batch Chhattisgarh State Civil Services. Following premises belonging to Ms. Saumya Chaurasia and her family were covered during the search:

S. No	Address
1	A-21, Surya Residency, Kohka, Bhilai, Dist. Durg (residence of Ms. Saumya Chaurasia)
2	A-104, Surya Residency, Kohka, Bhilai, Dist. Durg (residence of mother of Ms. Saumya Chaurasia)

2. Key Findings:

2.1 Ms. Saumya Chaurasia had arrived at her residence on 02.03.2020 without her regular mobile phones. She didn't provide whereabouts of the same. Further, as soon as the technical team accessed her email id Saumya.saurabh@gmail.com, the relevant data on Google backup was deleted, resulting into destruction of important evidences available on whatsapp. It was found that access to her email id was made from an IP Address based in Singapore, where the sister of Ms. Saumya Chaurasia resides, and the content of Google backup was deleted. This is thus evident that the email and attached data was deliberately got deleted during the course of Income Tax search.

2.2. Whatsapp chat recovered from the mobile of Shri Anil Tuteja, however, shows several instances of communication with her related to collection of bribes. These chats show that Rs. 3 crores have exchanged hands through one Shri Manish, on behest of her and Shri Anil Tuteja. There are instances of collection through one person named Rajat in mining related task. There are instances of distribution of bribe amount also between Shri Anil Tuteja and Ms. Saumya Chaurasia. The above clearly points out to the active role of Ms. Saumya Chaurasia in corrupt practices.

2.3 Whatsapp chat recovered from the mobile of Shri Anil Tuteja (Mobile: 7974188790) sent by him to Ms. Saumya Chaurasia shows payment of Rs. 4.5 crores bribe over the period by Shri Ashok Chaturvedi (GM of Text book corporation), partly to Shri Ram Gopal Agarwal (Treasurer, PCC), for settlement of a corruption case undergoing against him. This chat further shows receipt of 50 lakhs from one Shri Pawan Bhatia and Rs. 75 lakhs cash utilized for construction of house of one Shri Vikas Tiwari (PCC spokesperson). Moreover, Rs. 3 lakhs cash is stated to be given to Shri Aizaz Dhebar (Mayor of Raipur). This chat sent by Shri Anil Tuteja to Ms. Saumya Chaurasia indicates her role in corrupt practices being followed by the officers of the State.

2.4. Incriminating whatsapp conversation was found between Ms. Saumya Chaurasia and Shri Anil Tuteja, wherein there are discussions on payments of few crores with respect to persons like Shri Mukesh Chauradiya, Shri Mandip Chawla, Shri Kishor Chandrakar, Shri Taman Singh Sonwani, Shri RG (found to be Shri Ram Gopal Agarwal) and Shri Bhatiya (found to be Shri Vijay Bhatia). These transactions could neither be explained by Shri Anil Tuteja nor by Ms. Saumya Chaurasia.

2.5. A diary has been found from the residential premise of Ms. Saumya Chaurasia during the course of search. This diary contains information pertaining to financial transactions of around Rs 4.5 crore from FY 2010-11 onward. On analysis of the bank accounts, these transactions are unaccounted in nature. Another diary was found from the premise of her mother, which is written by Sonali (sister-in-law of Ms. Saumya Chaurasia). Here, there are confirmation of the amounts received from Ms. Saumya Chaurasia, which again are prima-facie unaccounted.

2.6. Ms. Saumya Chaurasia is found to be making huge transactions with Ms. Babita Mahant who is working as a maid for her family since more than last 10 years. The cash payment details of more than Rs 5 lakh in FY 2019-20 and Jewellery worth Rs 8.5 lakh has been found.

2.7. Jewellery worth Rs 42,05,429 belonging to Ms. Saumya Chaurasia and her mother were found. However, no proof about their sources were explained. Further, bullion worth Rs 4.17 lakh belonging to Ms. Saumya Chaurasia was seized.

2.8. Digital evidences have been gathered which suggests that there is a close nexus between Ms. Saumya Chaurasia and Shri Chaitanya Baghel, son of the Chief Minister of Chhattisgarh, Shri Bhupesh Baghel. Further, there are also indications of her illegal money transactions with Shri Chaitanya Baghel.

2.9. Further, there are details pertaining to investment made in the names of family members of Ms. Saumya Chaurasia, particularly her mother Smt. Shanti Devi Chaurasia and mother-in-law Smt. Asha Mani.