FIRST INFORMATION REPORT
(Under Section 173 B.N.S.S)

1. DISTRICT: Imphal West, P.S: Lamphel PS Year: 2026
F.I.R. No. 139(05)2026 Date and time of FIR: On 26/05/2026 at 01:00 pm.

2.

Sl. No.	Acts	Sections
1.	IPC	468/406/403 IPC

3. (a) Occurrence of Offence:
Day: Date From: Since 2019 Date to: Since 2019
Time Period Time from: Not known Time to: Not known
b) Information received at P.S.: Date: 26/05/2026 Time: 01:00 pm.
c) General Diary Reference: Entry No: /LPS/2026
Date & Time: On 26/05/2026 at 01:00 pm.

4. Type of Information: Written.

5. Place of Occurrence:
a) Direction and Distance from P.S.: 3 Kms S/West. Beat No.
b) Address: At the residence of Thounaojam Dayananda Singh of Tera Tongbram Leikai, Imphal West District, Manipur.
c) In case outside the limit of this Police Station, then Name of P.S. Nil

6. Complainant / Informant:
a) Name: Ningombam Prabin Singh.
b) Father's: (L) N. Joykumar
c) Date/Year of Birth: 30/12/1982.
d) Nationality : Indian
e) UID No.:
Passport No.: Nil
f) Date of issue: Nil Place of Issue: N/A
g) ID Details (Ration Card, Voter ID card, Passport, UID No., Driving License, Pan)

Sl. No.	ID Type	No.
	Voter Card	MPT0084988

h) Occupation: Sub-Inspector (Manipur Police Department)
i) Address:

Sl. No.	Address Type	Address
1.	Present address	Herangoithong, Imphal West
2.	Permanent address	Herangoithong, Imphal West

j) Phone number: 8837269370.

7. Details of known/suspected/Unknown accused with full particulars:

Sl. No.	Name	Alias	Relative's name	Present address
1.	Thounaojam Dayananda (49) years	Nil	S/o: (L) Th. Nabachandra Singh	Sagolband Tera Tongbram Leikai

8. Reasons for delay in reporting by the complainant / informant: Nil

9. Particulars of properties of interest:

Sl. No.	Properties Category	Property type	Description	Value (in Rs.)

10. Total value of property:

11. Inquest report / U.D. Case No. if any:

Sl. No. Nil	UIDB No. Nil

12. First Information contents

To

The Officer-in-Charge
Lamphel Police Station
Imphal West District

Subject: Submission of enquiry report in connection with GD Entry No. 27/LPS/2026 dated 07/05/2026.

Sir,

With reference to the above noted GD Entry, I have the honour to submit the following enquiry report for favour of kind perusal and necessary orders.

1. Particulars of the Complainant
Name: Loushambam Ishworchand Singh
Age: About 51 years
S/o: L. Ibochouba Singh
Address: Khurai Angom Leikai, Imphal East District, Manipur.

2. Particulars of the Person Accused
Name: Thounaojam Dayananda Singh
Age: About 49 years
S/o: (L) Th. Nabachandra Singh
Address: Tera Tongbram Leikai, Imphal West District, Manipur.

3. Details of the firm (M/S Dee Es Electricals & Consultancy)

The firm registered its address as Sagolband Tera Tongbram Leikai, Imphal West in VAT-TIN, Central Sales Tax (CST) and Service Tax registered at the Superintendent of Central Excise/Certificate of registration u/s 69 of The Finance Act, 1994.

4. Place of Occurrence
Partly at the office/premises of Manipur Rural Bank, Keishampat Branch, partly at the place where the Airtel SIM card/electronic credentials were allegedly obtained or manipulated, which is presently under verification, and partly within and outside the jurisdiction of Lamphel Police Station (at the residence of the accused located at Sagolband Tera Tongbram Leikai) as part of the same continuing transaction.
5. Brief Facts of the Complaint
On 07/05/2026, Shri Loushambam Ishworchand Singh lodged a written complaint before Lamphel Police Station alleging that he had been carrying on business in partnership with Shri Thounaojam Dayananda Singh since the year 2005 under the firm name and style of M/S Dee Es Electricals & Consultancy engaged in supply, installation of electricity board works and allied services for telecom companies including Airtel, Vodafone, ATC, VIOM, QUIPPO etc.

The complainant alleged that an amount of Rs. 65,76,332/- receivable from the company formerly known as VIOM and presently ATC in connection with executed contract works had been dishonestly settled, withdrawn and appropriated by the accused without his knowledge or consent.

The complainant further alleged that the accused person misused his personal and electronic credentials including his mobile SIM card, official e-mail account and bank related information for wrongful withdrawal and appropriation of the aforesaid amount.
Accordingly, GD Entry No. 27/LPS/2026 dated 07/05/2026 was entered and enquiry was initiated.
6. Enquiry Conducted
During the course of enquiry, the complainant as well as the accused person were examined thoroughly. Relevant documents were collected and verified and preliminary enquiry into banking and electronic records was conducted.
7. Facts Revealed During Enquiry
(i) Partnership Business

Enquiry revealed that both parties were business partners under the firm M/S Dee Es Electricals & Consultancy and jointly executed contract works for telecom companies.

(ii) Pending Bill Amount

Enquiry further revealed that an amount of Rs. 65,76,332/- was receivable by the partnership firm from ATC/VIOM in connection with completed contract works.

(iii) Opening and Operation of Joint Bank Account

During enquiry, it came to light that a joint account bearing MRB Account No. 9001050014322 was opened at Manipur Rural Bank, Keishampat Branch on 12/03/2019.

The Account Opening Form pertaining to the said account was requisitioned from the concerned Branch Manager following due legal formalities. Verification revealed that only two authorized signatories were shown in the account, namely the complainant and the accused person.

However, the complainant categorically denied the signature appearing in the said Account Opening Form and stated that the same had not been executed by him. As such, suspicion regarding authenticity of the signature has arisen during enquiry which requires further verification and investigation.

(iv) Unauthorized Control over Airtel SIM Card

The complainant stated during enquiry that his post-paid Airtel mobile number bearing No. +91-9862071136 had become inactive due to non-payment of bills. When he approached the service provider for reactivation, he came to know that the said number had allegedly been converted into a prepaid connection and brought under the control of the accused person without his consent or authorization.

During enquiry, the accused person admitted that he had taken control over the aforesaid Airtel SIM card. However, the exact place from where the SIM card was allegedly converted/transferred or brought under such control is presently under verification.

(v) Restriction of Access to Official E-mail Account

Enquiry further revealed that the password of the official e-mail account of the partnership firm namely "dee_es2001@yahoo.com" had allegedly been changed, thereby restricting access of the complainant to the said e-mail account.

It was also revealed that the mobile number linked with the aforesaid e-mail account for OTP verification and security purposes was the same Airtel mobile number bearing No. +91-9862071136.

(vi) Jurisdictional Aspects Revealed During Enquiry

During enquiry, it has prima facie emerged that unauthorized access/control over the official e-mail account of the partnership firm constituted one of the foundational acts connected with the alleged offences.

Enquiry revealed that the password/access credentials of the official e-mail ID namely "dee_es2001@yahoo.com" had allegedly been changed after the accused person obtained control over the mobile number linked thereto for OTP verification and security purposes.

Since the accused admitted that he had control over the aforesaid SIM card and was residing at Tera Tongbram Leikai under the jurisdiction of Lamphel Police Station during the relevant period, it prima facie appears that part of the electronic activities connected with unauthorized access/control over the official e-mail account may have been carried out from within the jurisdiction of Lamphel Police Station.

Enquiry further revealed that the alleged acts relating to unauthorized control over electronic credentials, operation of banking facilities and alleged misappropriation of partnership funds form part of the same continuing transaction extending across multiple locations. Accordingly, part of the cause of action connected with the alleged offences appears to have arisen within the jurisdiction of Lamphel Police Station.

8. Statements/Admissions of the Accused Person

During examination, the accused person admitted that:

1. The aforesaid bank account was opened without the knowledge of the complainant;
2. He had taken control over the aforesaid Airtel SIM card;
3. The partnership concern was a 50:50 partnership business;
4. The total bill amount receivable by the firm was Rs. 65,76,332/-;

5. An amount of Rs. 40,00,000/- was credited into the said account after settlement with the company without the knowledge or consent of the complainant.

The accused further stated that an amount of Rs. 20,00,000/- had allegedly been paid to a person connected with the company for settlement of the pending bill amount. Verification regarding the said statement is presently under enquiry.

9. Observations

The enquiry conducted so far prima facie reveals that the accused person allegedly:

- Opened and operated a joint bank account without consent or authorization of the complainant;
- Obtained unauthorized control over the complainant's Airtel SIM card;
- Changed and restricted access to the official e-mail account of the partnership firm;
- Settled, withdrew and appropriated partnership funds without the knowledge or consent of the complainant;
- Misused electronic and financial credentials connected with the partnership concern for wrongful gain.

The materials collected during enquiry prima facie disclose elements of cognizable offences involving criminal breach of trust, cheating, forgery, dishonest misappropriation and unauthorized use of electronic credentials.

10. Requirement of Further Investigation

Further investigation is necessary to ascertain:

1. The manner in which the aforesaid joint bank account was opened without authorization of the complainant;
2. The authenticity of the signatures appearing in the account opening documents;
3. The exact place and process by which the Airtel SIM card was transferred/converted and brought under control of the accused person;
4. The exact manner and location from which the password/access credentials of the official e-mail account were altered;
5. The flow and utilization of partnership funds;
6. Recovery and forensic examination of mobile devices, SIM ownership records, banking records, e-mail access history and digital communications;
7. The involvement of any other connected persons, if any.

11. Conclusion

From the facts and materials collected during enquiry, a prima facie case involving cognizable offences appears to be made out against the accused person.

The enquiry further reveals that the alleged acts form part of the same continuing transaction extending across multiple locations and that part of the cause of action connected with the alleged offences appears to have arisen within the jurisdiction of Lamphel Police Station.

Hence, the matter requires registration of a regular FIR and detailed investigation for collection of documentary, electronic and oral evidence.

Submitted for favour of kind perusal and necessary orders.

Dated/Imphal

The 26th May, 2026

Yours faithfully,

Sd/-

(SI N. Prabin Singh)

Lamphel Police Station

13. Action taken: Since the above information reveals commission of offence(s) u/s as mentioned at Item No. 2.

1) Registered the case and took up the investigation /or case registered

2) Directed (name of I.O.): Kh. Satish Singh, Rank: Sub-Inspector,
may kindly investigation

3) Refused investigation due to:

4) Transferred to P.S: District:

On Point of jurisdiction F.I.R read over to the complainant / Informant, admitted to be correctly recorded and a copy given to the complainant /informant, free of cost R.O.A.C

Amitabh

Signature of the OC-Lamphel Police Station
*Name: Amitabh Singh Arambam
*Rank: Inspector.
*No. ....

N. Prabin Singh

14. Signature / Thumb-impression of the complainant / informant

15. Date & time of dispatch to the court:

Officer-in-charge
Lamphel Police Station
Imphal West District, Manipur