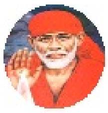

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101 FAQs on weekly updates for Special Courts under CBI, ED, NDPS, SFIO, NIA, and DRI

INDEX

101 FAQs on weekly updates for Special Courts under CBI, ED, NDPS, SFIO, NIA, and DRI

(Source of information's used in preparation of weekly updates are taken from public domain)

Chapter-I- Introduction on Special Courts under CBI, ED NDPS, SFIO, NIA and DRI

1. What are parallel investigations by CBI, ED, NDPS, SFIO, NIA, and DRI?

● ***When a company imports goods with undervaluation***? ●

(i) *The **DRI's** investigations are permitted for **undervaluation** and **misdeclaration**.*

(ii) *The **ED's** investigations are permitted **for laundering of** the Proceeds of Crime (**PoC**) **under** the **PMLA**, 2002.*

(iii) *The **CBI's** investigations are permitted **for corruption against public officials involved**.*

(iv) *The **SFIO's** investigations are permitted **for** corporate **fraud under** section **447** of CA, 2013.*

(v) *The **NIA's** investigations are permitted **for terrorist financing**, if any.*

(vi) *The **ITD's** (Income Tax Department) investigations are permitted **for undisclosed income** and **tax evasion***

2. What are parallel investigations by SFIO, ED, SEBI, ITD and CBI?

● ***When a listed company falsifies accounts, diverts funds, launders the Proceeds of Crime (PoC), and evades taxes***? ●

(i) *The **SFIO's** investigations are permitted **for** corporate **fraud under** section **447** of CA, 2013.*

(ii) *The **ED's** investigations are permitted **for laundering of** the Proceeds of Crime (**PoC**) **under** the **PMLA**, 2002.*

(iii) *The **SEBI's** investigations are permitted **for securities law violations**.*

*(iv) The **ITD's** (Income Tax Department) investigations are permitted **for undisclosed income** and **tax evasion**.*

*(v) The **CBI's** investigations are permitted **for corruption against public officials involved**.*

3. What are parallel investigations by DRI, DGGI, ED, ITD, CBI and SFIO?

● A company imports electronic goods worth INR 500 crore ●

*(i) The **DRI's** investigations are permitted for **undervaluation** and **misdeclaration***

*(ii) The **DGGI's** investigations are permitted for **fake** GST **invoices** and **wrongful** Input Tax Credit (**ITC**)*

*(iii) The **ED's** investigations are permitted for **generating** Proceeds of Crime (**PoC**) through **undervaluation** and **fake** GST **invoices** and **wrongful** Input Tax Credit (**ITC**)under the **PMLA**, 2002*

*(iv) The **ITD's** (Income Tax Department) investigations are permitted **for undisclosed income** and **tax evasion***

*(v) The **CBI's** investigations are permitted **for corruption against public officials involved**.*

*(vi) The **SFIO's** investigations are permitted **for** corporate **fraud under** section **447** of CA, 2013*

4. What are parallel investigations by CBI, ED, NDPS, SFIO, NIA, and DRI?

● When an entity / dealer commits the GST fraud ●

*(i) The **DGGI's** investigations are permitted for **fake** GST **invoices** and **wrongful** Input Tax Credit (**ITC**)*

*(ii) The **DRI's** investigations are permitted for **undervaluation** and **misdeclaration***

*(iii) The **ED's** investigations are permitted **for laundering of** the Proceeds of Crime (**PoC**) **under** the **PMLA**, 2002*

(iv) *The **CBI's** investigations are permitted **for corruption against public officials involved***

(v) *The **SFIO's** investigations are permitted **for** corporate **fraud under** section **447** of CA, 2013*

(vi) *The **ITD's** (Income Tax Department) investigations are permitted **for undisclosed income** and **tax evasion***

5. What are parallel investigations by SEBI, SFIO, ED, CBI and ITD?

● *A **securities fraud** may **involve** "multiple" **agencies for** parallel **investigations beside** the **proceedings** are generally **independent*** ●

(i) *The **SEBI's** investigations are permitted **for Securities law violations***

(ii) *The **SFIO's** investigations are permitted **for** corporate **fraud under** section **447** of CA, 2013*

(iii) *The **ED's** investigations are permitted **for laundering of** the Proceeds of Crime (**PoC**) **under** the **PMLA**, 2002*

(iv) *The **CBI's** investigations are permitted **for corruption against public officials involved***

(v) *The **ITD's** (Income Tax Department) investigations are permitted **for undisclosed income** and **tax evasion***

6. What are key differences in focuses between CBI, ED, NDPS, SFIO, NIA, and DRI?

(i) ***CBI***

*The CBI **investigations are permitted corruption**, major economic offences, and **special crimes**.*

(ii) ***ED***

*The ED **traces** and **prosecutes money laundering**, with powers to attach and **confiscate** Proceeds of crime (**PoC**).*

(iii) ***SFIO***

*The SFIO **specializes in** "complex" **corporate frauds** and **forensic** corporate **investigations**.*

(iv) ***NIA***

*The NIA **focuses on terrorism** and offences affecting **national security**.*

(v) ***DRI***

*The DRI **deals with customs evasion**, smuggling, and **trade**-based **fraud**.*

7. What are Common Powers of Special Courts for CBI, ED NDPS, SFIO, DRI, DGGI?

(i) *To **take cognizance** directly were permitted by law.*

(ii) *To **issue summons**, warrants, and production warrants.*

(iii) *To **grant** or reject **bail**.*

(iv) *To **frame charges**.*

(v) *To **conduct** day-to-day **trials**.*

(vi) *To **examine witnesses**.*

(vii) *To **deliver judgments**.*

(viii) *To **award imprisonment**, fines, and confiscation **orders**.*

8. What is difference between several special courts?

S.No	***Agency's name***	***Special Court's functions***
(i)	***NIA***	*NIA's special court take up the **cases investigated by NIA and** cases **for** "certain" **scheduled offences***
(ii)	***CBI***	*CBI's special court take up the **cases investigated by CBI for corruption and other offences***
(iii)	***ED***	*ED's special court take up the cases **for money laundering under** the **PMLA**, 2002.*
(iv)	***NDPS***	*NDPS's special court take up cases **for Narcotics offences under** the **NDPS** Act 1985.*

9. What is comparison of statutes, offences and powers with different agencies?

S.No	Titles	NIA	CBI	ED	SFIO	DRI
(i)	**Ministry**	MHA	DPT	MoF	MCA	MoF
(ii)	**Law**	**NIA Act, 2008**	**DSPE Act, 1946**	**PMLA, 2002**	**Companies Act (CA) 2013**	**Customs Act, 1962**
(iii)	**Cases**	(a) **Terrorism, offences** under UAPA, 1967 (b) **National security**	(a) **Corruption economic** (b) **offences** special **crimes**	(a) **Money laundering** (b) Proceeds of Crime (**PoC**)	Serious **corporate frauds** under section **447** of **CA**, 2013	(a) **Customs offences** (b) **Smuggling** (c) **Trade frauds**
(iv)	**Investigate**	Criminal **investigation with police powers**	Criminal **investigation with police powers**	**Investigation** into money laundering **under PMLA**	**Investigation** into **corporate frauds**	**Customs** and **trade**-related **investigations**
(v)	**Arrest**	Yes	Yes	Yes	Yes	Yes
(vi)	**Attach/ Seize Property**	**No**	**No**	Yes	**Limited powers**	**Seizure** and **confiscation under** the **Customs** Act
(vii)	**Document Filed Before Court**	Charge-sheet	Charge-sheet	Prosecution Complaint	Investigation **Report** or **Complaint**	**Complaint** or **Charge-sheet**
(viii)	**Trial Court**	**NIA** Special **Court**	**CBI** Special **Court**	**PMLA** Special **Court**	**Special Court under** the **CA** 2013	**Criminal Court** or **Special Court under** Customs-**related laws**
(ix)	**Appellate Forum**	High Court	High Court	High Court	High Court	High Court

10. What is flow chart for investigations by CBI, ED, NDPS, SFIO, NIA, and DRI?

Complaint** or **Information

↓

***Registration** of Case*

↓

Search** / Seizure / **Summons

↓

***Arrest,** when permissible?*

↓

Investigation

↓

***Complaint** or Charge-sheet*

↓

Special Court

↓

Trial

↓

Appeal

11. What are practical points for practitioners before investigating agencies?

(i) *To **obtain** the complete investigation **records from** "all" **agencies**.*

(ii) *To **prepare** a chronology **common to** "all" **proceedings**.*

(iii) *To **compare statements recorded** by different agencies **for inconsistencies**.*

(iv) *To **examine** the **legality of** search, seizure, **arrest**, and **sanction**.*

(v) *To **monitor bail** proceedings **across** "all" **forums**.*

(vi) *To **coordinate** litigation **strategy because findings** in one proceeding **may influence** another, even **though each** case is **decided independently**.*

Chapter-II- CBI's Special Courts under DSPE Act, 1946

12. What is Role of Special CBI Courts?

- *The **CBI investigates** offences **under** the Delhi Special Police Establishment Act (**DSPEA**), 1946 **and prosecutes cases** mainly involving:*

*(i) **Corruption** cases under Prevention of Corruption Act (PCA) 2018*

*(ii) Bank **frauds** investigated by CBI*

*(iii) Economic **offences***

*(iv) Major criminal **conspiracies***

*(v) High-profile **murder** and other **serious** criminal **cases transferred to CBI***

*(vi) **Coal Block**, Commonwealth Games and **other notified CBI cases***

13. What are Functions of Special CBI Courts?

*(i) To take **cognizance of** CBI **charge sheets**.*

*(ii) To **conduct trials under** the Prevention of Corruption Act (**PMLA**), 1988 and **other applicable laws** both.*

*(iii) To **examine witnesses** and evidence.*

*(iv) To **pass judgments** and award sentences.*

*(v) To **hear applications** relating to bail, discharge, and framing of charges.*

Chapter-III- ED's Special Courts under PMLA, 2002

14. What is Role of ED Special Courts?

- *The **Central Govt. designates** Special Courts **under** Section **43 of** the Prevention of Money Laundering Act, (**PMLA**) 2002 **for dealing with**:*

*(i) Money laundering **prosecutions filed by ED**.*

*(ii) **Confirmation** of criminal liability "after" **ED files a prosecution complaint**.*

(iii) ***Trial of scheduled offences*** *linked with money laundering.*

(iv) ***Confiscation of*** *Proceeds of Crime (**PoC**) "after" **conviction**, where applicable.*

(v) ***Bail applications under*** *the stringent provisions of **PMLA**, 2002.*

Chapter-IV- NDPS's Special Courts under NDPS Act, 1985

15. What is Role of NDPS Special Courts for NCB, DRI, Custom and State Police?

- *The special Courts **try** serious narcotics **offences investigated by** agencies i.e. the Narcotics Control Bureau (**NCB**), **DRI, Customs** and **State Police** under the Narcotic Drugs and Psychotropic Substances (**NDPS**) Act 1985.*

16. What are Functions of NDPS Special Courts for NCB, DRI, Custom or State Police?

(i) ***Trial of*** *commercial quantity **narcotics cases**.*

(ii) ***Deciding bail applications*** *under Section **37** of the **NDPS** Act, 1985.*

(iii) ***Recording evidence**.*

(iv) ***Ordering confiscation*** *of narcotics and related property.*

(v) ***Conviction*** *or acquittal **of accused** persons.*

Chapter-V- NIA's Special Courts under NIA Act, 2008

17. What are Special Courts under NIA?

- *NIA Special Courts are designated **courts established under** the National Investigation Agency (**NIA**) **Act**, 2008 **to conduct speedy trials** of cases investigated **by** the **NIA and** "certain" **other** scheduled **offences**.*

18. What is legal basis for establishing NIA's special courts?

*(i) **Established** under **Sections 11** and **22** of the **NIA** Act, 2008.*

*(ii) The **Central** Govt. or **State Govts**. **in** "certain" **cases designates** these courts **in consultation with** the **Chief Justice of** the concerned **High Court**.*

19. What is legal jurisdiction for NIA's special courts?

- *Special courts **try offences listed in** the **Schedule to** the **NIA Act**, 2008 like:*

*(i) **Terrorism**-related **offences**.*

*(ii) **Waging war** against India.*

*(iii) **Bomb blasts** and terrorist financing.*

*(iv) **Counterfeiting of currency** when covered under scheduled offences.*

*(v) **Hijacking** and maritime piracy.*

*(vi) **Offences** relating to weapons **of mass destruction**.*

*(vii) Certain **cyber terrorism** offences.*

*(viii) **Human trafficking** and offences added to the Schedule through later amendments.*

20. What are matters being investigated by NIA's special courts?

*(i) **When** matters are primarily **investigated by the NIA**.*

*(ii) **When** matters are relating to **schedule offences**, **investigated by State police** or **other agencies**, depending on the circumstances and applicable law*

21. What are the procedures to be followed by NIA's special courts?

(i) The cases are to **be heard on a day-to-day basis**, as far as practicable.

(ii) The **judges** are **specially designated**.

(iii) The **witness protection** measures may **be adopted**.

(iv) The **proceedings** are intended to **be faster than** in **ordinary** criminal **courts**.

22. What is appeals against special courts' orders under NIA?

- The **appeals from judgments** of an NIA Special Court **lie directly to** a Division **Bench of** the concerned **High Court**, rather **than** following the **usual** Sessions Court **appellate route**.

23. What is name of state wise NIA's special courts?

S.No	State / Union Territory	NIA's Special Courts
(i)	**Andhra Pradesh**	Special Court at Amaravati/**Vijayawada**
(ii)	**Arunachal Pradesh**	District & Sessions Judge, **Yupia**
(iii)	**Assam**	Special Judge (CBI), **Guwahati**
(iv)	**Bihar**	"Exclusive" NIA Special Court, **Patna** (ADJ-XV)
(v)	**Chhattisgarh**	Special NIA Court, **Raipur**
(vi)	**Goa**	Designated Sessions Court, **Panaji**
(vii)	**Gujarat**	"Exclusive" NIA Special Court, **Ahmedabad**
(viii)	**Haryana**	Designated Court, **Panchkula**
(ix)	**Himachal Pradesh**	Designated Court, **Shimla**
(x)	**Jharkhand**	"Exclusive" NIA Special Court, **Ranchi**
(xi)	**Karnataka**	Special NIA Court, **Bengaluru**
(xii)	**Kerala**	Special NIA Court, **Ernakulam** (Kochi)
(xiii)	**Madhya Pradesh**	Special NIA Court, **Bhopal**
(xiv)	**Maharashtra**	"Exclusive" NIA Special Court and additional designated courts, **Mumbai**
(xv)	**Manipur**	Designated Court, **Imphal**
(xvi)	**Meghalaya**	Designated Court, **Shillong**

(xvii)	***Mizoram***	*Designated Court, **Aizawl***
(xviii)	***Nagaland***	*Designated Court, **Kohima***
(xix)	***Odisha***	*Special NIA Court, **Bhubaneswar***
(xx)	***Punjab***	*Special NIA Court, **Mohali** (SAS Nagar)*
(xxi)	***Rajasthan***	*Special NIA Court, **Jaipur***
(xxii)	***Sikkim***	*Designated Court, **Gangtok***
(xxiii)	***Tamil Nadu***	*Special NIA Court, **Poonamallee** (Chennai)*
(xxiv)	***Telangana***	*Special NIA Court, **Hyderabad***
(xxv)	***Tripura***	*Designated Court, **Agartala***
(xxvi)	***Uttar Pradesh***	*Special NIA Court, **Lucknow***
(xxvii)	***Uttarakhand***	*Designated Court, **Dehradun***
(xxviii)	***West Bengal***	*Special NIA Court, **Kolkata***
(xxix)	***NCT of Delhi***	*Special NIA Courts, Patiala House Complex, **Delhi***
(xxx)	***Jammu & Kashmir***	*"Exclusive" NIA Special Court, **Jammu** and designated court at **Srinagar***
(xxxi)	***Ladakh***	*Designated Court, **Leh***
(xxxii)	***Chandigarh***	*Designated Court, **Chandigarh***
(xxxiii)	***Puducherry***	*Designated Court, **Puducherry***
(xxxiv)	***Andaman & Nicobar Islands***	*Designated Court, **Port Blair***
(xxxv)	***Dadra & Nagar Haveli and Daman & Diu***	*Designated Court, **Daman***
(xxxvi)	***Lakshadweep***	*Designated Court, **Kavaratti***

24. What is the recent development on NIA's special courts?

- ***Now***

(i) ***Patna*** *(Bihar)* ***became*** *an "Exclusive" NIA Special* ***Court in Jan*** *2026.*

(ii) ***Ahmedabad*** *(Gujarat) is* ***notified*** *as an "Exclusive" NIA Special* ***Court in March 26****.*

(iii) The ***Supreme Court*** *has* ***directed*** *States/UTs* ***to establish additional*** *"Exclusive" NIA/UAPA* ***courts where*** *case* ***pendency*** *is* ***high****,* ***and*** *the* ***Central Govt****. has* ***indicated expansion of*** *the network of "Exclusive" NIA's special* ***Courts****.*

25. What is flow chart for investigation to try in NIA cases?

Information *about a* ***Scheduled Offence***

↓

FIR *registered* ***by State Police***

↓

State Govt. sends report to *Ministry of Home Affairs (**MHA**) under Sec **6**, NIA Act 2008*

↓

MHA examines *whether the* ***case*** *is* ***fit for*** *NIA* ***investigation?***

↓

NIA *takes over* ***investigation*** | *State* ***Police*** *continues* ***investigation***

↓

NIA re-registers *the* ***case*** *(RC Number)*

↓

Investigation by NIA

↓

Collection *of* ***evidence***

Search *and* ***seizure***

Arrests

Custodial *interrogation*

Forensic *examination*

Digital *evidence* ***collection***

Financial *investigation*

Letters *Rogatory or* ***MLAT*** *when* ***outside India***

Expert *opinions*

↓

Accused *produced* ***before*** *Special* ***Court****/Magistrate* ***for remand***

↓

Completion *of investigation*

↓

Charge Sheet */ Final Report under Sec* ***173 CrPC / 193 BNSS****, where applicable* ***filed before*** *NIA Special* ***Court***

↓

Court ***takes Cognizance***

↓

Supply *of* ***documents*** *to accused*

↓

Arguments *on Charge*

↓

Charges *Framed*

↓

Trial

Examination*-in-Chief*

Cross*-examination*

Documentary *evidence*

Expert *witnesses*

Electronic *evidence*

Statement *of accused*

Defence *Evidence, if any*

↓

Final *Arguments*

↓

Judgment

Acquittal *Conviction*

Sentencing

***Appeal to** Division Bench of the **High Court** under **sec 21**, NIA Act, 2008*

***Supreme Court** i.e. Special Leave Petition (**SLP**)/ Statutory **Appeal**, when applicable*

26. What are schedule offences under NIA Act, 2008?

- *NIA **investigates** "only" **offences** listed **in** the **Schedule to** the **NIA** Act, 2008 like:*

(i) ***Offences** under the **UAPA**, 19**67***

(ii) ***Offences** under the Anti-Hijacking Act (**AHA**), 20**16***

(iii) ***Offences** under the Suppression of Unlawful Acts (**SUA**) against Safety of Maritime Navigation Act (**SMNA**) 20**02***

(iv) ***Offences** under the **other** notified **laws**.*

27. What is Central govt.'s (MHA) role under NIA Act, 2008?

- *The Ministry of Home Affairs (**MHA**) **decides whether** the **NIA** should **take over** the **investigation**.*

28. What is Pan-India jurisdiction under NIA Act, 2008?

- *The NIA **can investigate** offences **anywhere** in India "without" **requiring** the **consent of** the **State Govt**.*

29. What is special court under NIA Act, 2008?

- ***Trials** are **conducted by** the **designated** NIA Special **Court having** territorial **jurisdiction**.*

30. What is appeal under NIA Act, 2008?

- ***Appeals*** *from the NIA Special Court* ***lie directly to*** *a Division Bench of the* ***High Court****.*

31. What are Parallel Proceedings by special courts under NIA Act, 08 and PMLA 02?

- ***In*** *many* ***terrorism****-related* ***matters****, "multiple"* ***agencies*** *may* ***act simultaneously****:*

(i) The Prosecution proceedings ***in terrorist incident***

- *The* ***prosecutions proceedings*** *in terrorist incident are to* ***be carried by NIA's*** *Special* ***Court***

(ii) The prosecution proceedings ***in money laundering activity***

- *The* ***prosecutions proceedings*** *in money laundering activity are to* ***be carried by ED's*** *Special* ***Court***

(iii) The Prosecution proceedings ***in other IPC****, 1860 /****BNS****, 2023* ***offences***

- *The* ***prosecutions proceedings*** *in other IPC/BNS offences are to be carried* ***by NIA's*** *special* ***court when investigated by NIA***

(iv) The Prosecution proceedings ***in DRI****,* ***Customs****,* ***FIU****-IND or* ***Income Tax offences***

- *The* ***Prosecution proceedings*** *in DRI, Customs, FIU-IND or Income Tax are to* ***be carried*** *independent* ***under*** *the respective* ***statutes***

Chapter-VI- SFIO's Special Courts under Companies Act 2013

32. What are SFIO's Special Courts?

*(i) SFIO Special Courts are Special Courts **designated under** the Companies Act (**CA**) 2013 **to try offences those investigated by** the Serious Fraud Investigation Office (**SFIO**).*

*(ii) Special Courts under the **CA**, 2013 **not courts** "exclusively" **dedicated to SFIO cases**.*

*(iii) They can **also try** "other" **offences** under the CA, 2013.*

33. What is legal basis for SFIO's Special Courts?

*(i) **Central govt.** is empowered **to establish** or **designate** Special Courts **under** section **435** of CA, 2013*

*(ii) **Central govt**. is empowered **to specifies** the **jurisdiction** and **procedure** of these courts **under** section **436** of CA, 2013*

*(iii) The **Central Govt. establishes** or designates these courts **in consultation with** the **Chief Justice of** the concerned **High Court***

34. What is composition for SFIO's Special Courts?

*(i) Special Courts under the **Category-I***

*(a) The Special Courts **presided** over **by** a **Sessions Judge** or **Additional** Sessions **Judge***

*(b) The Special Courts **Tries serious offences** punishable **with imprisonment of 2 years** or more than 2 years.*

*(ii) Special Courts under the **Category-II***

*(a) The special Courts **presided** over **by** a **Metropolitan Magistrate** or **Judicial Magistrate** First Class*

*(b) The special Courts **tries offences** punishable **with imprisonment of less than 2 years**.*

35. What is jurisdiction for SFIO's Special Courts?

- *The special courts **try offences under** the **CA**, 2013 like:*

(i) ***Fraud** under **Section 447**.*

(ii) ***False statements**.*

(iii) ***Falsification of books** of account.*

(iv) ***Failure to maintain** statutory **records**.*

(v) ***Investor**-related **offences**.*

(vi) *Other **offences investigated by** the **SFIO**.*

36. What is flow chart for SFIO's investigations and trial by SFIO's special courts?

Complaint** or **Information

↓

*Central Govt. **orders** SFIO **Investigation under** section **212** of CA, 2013*

↓

SFIO Investigation

Search

Seizure

***Examination** of directors*

***Digital** forensic analysis*

***Financial** analysis*

↓

*Investigation **Report***

↓

Complaint** filed **before** Special **Court

↓

*Court **takes Cognizance***

↓

Charges

↓

Trial

↓

Judgment

↓

Appeal

37. What are SFIO's powers under Companies Act 2013?

*(i) To **investigate** complex corporate **frauds**.*

*(ii) To **examine directors**, officers, auditors, and **employees**.*

*(iii) To **obtain documents from companies** and government authorities.*

*(iv) To **conduct searches** and **seizures** where authorized.*

*(v) To **arrest** persons **for offences under** Section **447** of the CA, 2013 **subject to** statutory **safeguards**.*

38. What are interactions by SFIO with other agencies?

- *An **SFIO investigation** often **runs** alongside **investigations by** "other" **agencies** like:*

*(i) The **ED***

- *SFIO's investigation often interacts **with** the **ED for money laundering** under the PMLA, 2002.*

*(ii) The **CBI***

- *SFIO's investigation often interacts **with** the **CBI for Corruption** involving public servants*

*(iii) The Income Tax Department (**ITD**)*

- *SFIO's investigation often interacts **with** the **ITD for tax evasion***

*(iv) The **SEBI***

- *SFIO's investigation often interacts **with** the **SEBI for securities** law **violations*** *(v) The **DRI/DGGI***

- *SFIO's investigation often interacts **with** the **DRI/DGGI for Customs** or **GST fraud**, when applicable*

39. What are practical points for practitioners when appearing in SFIO matters?

- ***To check for**:*

*(i) The **validity of** the Central Govt's **order directing** an SFIO **investigation under** Section **212** of CA, 2013.*

*(ii) **Whether** the **investigation followed** the statutory **procedure**?*

*(iii) The **admissibility** and **reliability of** electronic records and forensic accounting **evidence**.*

*(iv) The **interplay between** SFIO **proceedings and** parallel **actions by ED**, SEBI, Income Tax, or **CBI**.*

*(v) **Bail considerations**, especially in prosecutions **involving fraud under** Section **447** of CA, 2013.*

40. What is flow chart for SFIO's investigations?

*Corporate **Fraud Complaint***

↓

*Central **Govt. orders for** SFIO **Investigation** under section **212 of CA, 2013***

↓

*SFIO **Investigation***

↓

Search** or **Seizure

Forensic Audit

Digital Evidence

Director Examination

↓

Investigation Report

↓

Complaint before *Special* ***Court*** *under CA, 2013*

↓

Trial

↓

Appeal

41. What is Central govt.'s powers for establishing or designating special courts?

(i) *The Central Govt. may* ***establish*** *or* ***designate Special Courts under*** *Sections* ***435*** *and* ***436*** *of the CA, 2013* ***to ensure*** *the* ***speedy trial*** *of offences.*

(ii) *The Special* ***Court*** *is* ***presided*** *over either* ***by*** *a* ***Sessions Judge****/Additional Sessions Judge* ***or by*** *a* ***Metropolitan Magistrate****/Judicial Magistrate First Class* ***depending on*** *the* ***punishment*** *prescribed.*

42. What is multi-agency investigation model?

Corporate ***Fraud under*** *section* ***447*** *of CA, 2013*

↓

↓	↓	↓	↓
SFIO	***ED***	***CBI***	***DRI*** *or* ***DGGI***
↓	↓	↓	↓
SFIO's	***ED's***	***CBI's***	***DRI's***
Special ***Court***	*Special* ***Court***	*Special* ***Court***	*Special* ***Court***

43. What is practical litigation strategy for multiple agencies investigations?

(i) *To* ***prepare 1*** *master* ***chronology for*** *"all"* ***proceedings****.*

(ii) *To* ***compare statements*** *recorded* ***by*** *different* ***agencies for*** *"all"* ***inconsistencies****.*

(iii) *To* ***challenge*** *the* ***legality of searches****, seizures, arrests, and sanctions* ***where appropriate****.*

(iv) *To* ***coordinate*** *"bail"* ***applications*** *across different forums.*

(v) *To* ***monitor*** *the impact of* ***findings in 1st proceeding*** *on parallel proceedings,* ***while*** *recognizing that* ***each forum applies*** *its* ***own*** *statutory* ***framework****.*

44. What are areas in enforcement laws for multiple agencies investigations?

(i) *The **NIA's** Special **Courts***

(ii) *The **CBI's** Special **Courts***

(iii) *The **ED's** Special **Courts** under the PMLA, 2002.*

(iv) *The **SFIO's** Special **Courts** under CA, 2013*

(v) *The **NDPS's** Special **Courts***

(vi) *The **Customs** or DRI's **Prosecutions***

(vii) *The **GST** or DGGI's **Prosecutions***

(viii) *The **SEBI's Prosecutions***

Chapter-VII- DRI's Special Courts under Custom Act 1962

45. What are DRI's Special Courts?

*(i) There is **no separate** statutory system of **DRI's Special Courts** in India.*

*(ii) The Directorate of Revenue Intelligence (**DRI**) **investigates** offences primarily **under** the **Customs Act**, 1962.*

*(iii) The **prosecutions** are **conducted before** the **criminal courts designated under** the **Customs Act** 1962 **and** the Code of Criminal Procedure/**BNSS**, **rather** than **before** courts "exclusively" **constituted for DRI cases**.*

46. What is the name of courts to try DRI cases?

- ***Depending on** the nature and **seriousness of** the **offence**, the **case** may **be tried by**:*

*(i) The Judicial Magistrate First Class (**JMFC**) **for less serious offences**.*

*(ii) The Chief Judicial Magistrate (**CJM**) / Chief Metropolitan Magistrate (**CMM**) **in metropolitan areas** or where jurisdiction is vested.*

*(iii) The Court of Session (**Sessions Court**) **where** the **offence** is "exclusively" **triable by** a **Sessions Court** or has been committed to it.*

- *Hence **these** are **regular** criminal **courts**, **not** "exclusive" **DRI Special Courts**.*

47. What is the flow chart for DRI prosecution process?

Intelligence Input

↓

***Investigation** by DRI*

↓

***Search**, **Seizure** & Recording of Statements*

↓

***Arrest**, when warranted*

***Adjudication** Proceedings (Customs)*

Departmental Adjudication
(Order by Customs)

Criminal Prosecution

Complaint** filed **before competent** criminal **court

Trial

Appeal

48. What is diff. between civil and criminal proceeding?

- *A DRI **investigation** often **results in 2** parallel **proceedings**:*

S.No	*Civil (Departmental) Proceedings*	*Criminal Proceedings*
(i)	***Adjudication** by Customs authorities*	***Trial** before a **criminal court***
(ii)	***Recovery of** customs **duty***	***Punishment** i.e. **imprisonment** and/or fine*
(iii)	***Imposition of** monetary **penalty***	***Conviction** or acquittal*
(iv)	***Confiscation** of goods*	***Determination of** criminal **liability***

- *The **departmental** (civil) and **criminal** proceedings are **legally independent**.*

49. What is procedure for civil and criminal proceeding?

*(i) The Customs **authorities** may **continue adjudication** even **when** a criminal **prosecution is pending**.*

*(ii) A criminal **court** may **proceed** with the **trial** even **when** the **status** of departmental **adjudication**.*

*(iii) The outcome of **1st proceeding** does **not** automatically **determine** the **outcome of** the **2nd proceeding because** they serve **different purposes** and apply **different standards** of proof.*

50. What are parallel civil and criminal proceedings?

(i) *A **person** may be required **to pay** customs **duty** and **penalties in civil** (departmental) **proceedings** even **when** they are **acquitted in** criminal **case**.*

(ii) *Conversely, a **criminal prosecution** may **continue** even "after" **civil** (departmental) **adjudication** has **concluded**.*

(iii) *However, **in exceptional cases** where **both proceedings** are **based on** the **same facts** and identical **evidence**, **courts** may **stay 1st proceeding** or give weight to findings in the 2nd proceeding, **depending on the circumstances**.*

(iv) *These **situations** are **decided** on a **case-by-case** basis*

51. Whether ED, CBI, SFIO, DRI and ITD are permitted to investigate in same matter?

- ***Yes***
- *A **single** customs **fraud** can **trigger** investigations by **multiple agencies** like:*

(i) *The **DRI investigates for** the customs **duty evasion**, smuggling, import or export **fraud**.*

(ii) *The **ED investigates for** the customs offence **generates** Proceeds of Crime (**PoC**) **under** the **PMLA** 2002.*

(iii) *The **CBI investigates for** the public servants are suspected of **corruption**.*

(iv) *The **SFIO investigates for** the **fraud** involves serious corporate misconduct.*

(v) *The **ITD investigates for** the **tax evasion** or undisclosed income.*

52. What are practical points for practitioners when appearing in DRI matters?

- ***To check for**:*

(i) *The **legality of** the **search** and seizure.*

(ii) *The **admissibility** and voluntariness **of statements** recorded **under** the **Customs** Act, 1962.*

(iii) *The **proper authorization** and sanction **for prosecution**.*

(iv) *The* ***relationship between*** *departmental* ***adjudication*** *and criminal* ***prosecution****.*

(v) *The* ***coordination*** *of strategy* ***when parallel proceedings by ED****, CBI, or SFIO are also* ***pending****.*

53. What is comparison of investigations by DRI, DGGI, ED & Custom/GST authorities?

- *Comparative* ***Investigation Flow*** *for Economic Offence*

Import *or* ***Export***	***GST Fraud***	*Proceeds of Crime (****PoC****)*
↓	↓	↓
DRI	***DGGI***	***ED***
↓	↓	↓
Investigation	***Investigation***	***Investigation***
↓	↓	↓
Search*/Seizure* *Statements* ***Arrest***	***Search****/Seizure* *Statements* ***Arrest***	***Search****/Survey* *Summons (PMLA)* ***Arrest***
↓	↓	↓
*Show Cause Notice (****SCN****)*	*Show Cause Notice (****SCN****)*	***Provisional Attachment***
↓	↓	↓
Adjudication (Customs)	***Adjudication (GST)***	***Confirmation by*** *Adjudicating* ***Authority***
↓	↓	↓
Criminal ***Prosecution***	*Criminal* ***Prosecution***	***Prosecution*** *Complaint before* ***PMLA's special Court***
↓	↓	↓
Trial	***Trial***	***Trial***
↓	↓	↓
Appeals	***Appeals***	***Appeals***

54. What is comparison of DRI, DGGI, ED & Custom/GST authorities?

S.No	Particulars	DRI	DGGI	ED	Customs Commissionerate
(i)	**Principal Law**	**Customs Act**, 1962	**GST Act**, 2017	**PMLA**, 2002	**Customs Act**, 1962
(ii)	**Main Focus**	(a) **Smuggling** (b) Customs **fraud** (c) Commercial **fraud**	(a) **GST evasion** (b) **Fake invoicing** (c) **ITC fraud**	(a) **Investigation** (b) **Prosecution** against money laundering (c) **Attachment** of Proceeds of Crime (**PoC**)	(a) **Customs assessment** (b) **Recovery** of **duty** (c) **Compliance** (d) **Adjudication**
(iii)	**Search**	Yes	Yes	Yes	Yes
(iv)	**Seizure**	Yes	Yes	Yes	Yes
(v)	**Arrest**	Yes	Yes	Yes	Yes
(vi)	**Attachment of Property**	**Limited, seizure/confiscation** under **Customs** Act, 1962	**Limited**, provisional **attachment** under **GST** Act, 2017	**Yes extensive powers** under **PMLA**, 2002	**Limited powers for goods** and certain **property** under **Customs** Act
(vii)	**Adjudication**	**By** Customs **Adjudicating Authority**	**By** GST **Adjudicating Authority**	**By** PMLA **Adjudicating Authority**	**By** Customs **Adjudicating Authority**
(viii)	**Criminal Trial**	**Criminal** Court	**Criminal** Court	**PMLA** Special Court	**Criminal** Court

55. What is key difference between DRI, DGGI and ED for investigations?

S.No	Issue	DRI	DGGI	ED
(i)	**Primary Objective**	• To **protect** customs **revenue by preventing**: (a) **Smuggling** (b) **Customs** duty **evasion**	• To **protect** GST **revenue by detecting**: (a) GST **evasion**, (b) **Fake invoicing**	• To **investigate** money **laundering** and **identify**: (a) **Attachment**

		*(c) **illegal imports** or **exports***	*(c) **Fraudulent ITC** claims*	*(b) **Confiscate** Proceeds **of** Crime (**PoC**) **under** the **PMLA**, 2002*
(ii)	***Predicate Offence Required?***	***No***	***No***	***Yes** **in most** PMLA **cases**, a **predicate** (scheduled) **offence** is **required***
(iii)	***Property Attachment***	***No** "Except" **seizure** or **confiscation** under the **Customs** Act, 1962*	***No** "Except" **seizure** of **goods** or documents under **GST** Act, 2017*	***Yes*** *(a) Provisional **attachment*** *(b) **Confiscation of** Proceeds of Crime (**PoC**)*
(iv)	***Bank Account Freezing***	***Limited** powers*	***Limited** powers*	*"Extensive" **powers for**: provisionally **attachment** and **freeze** bank **accounts linked to PoC***
(v)	***Special Court***	***No** "Exclusive" **DRI** Special **Court***	***No** "Exclusive" **DGGI** Special **Court***	*(a) **No*** *"Exclusive" **ED** Special **Courts*** *(b) **Yes*** ***Designated** PMLA Special **Courts***

56. What is litigation strategy for practitioners?

- ***When** representing clients **facing** "multiple" **investigations**:*
  - *(i) To **prepare** a single, comprehensive **chronology for** "all" **agencies**.*
  - *(ii) To **compare statements** recorded **by DRI**, DGGI, ED, and **other authorities for inconsistencies**.*

(iii) *To **challenge** "procedural" **irregularities in searches**, seizures, arrests, and summons **where appropriate**.*

(iv) *To **coordinate** "bail" **strategy** across different forums.*

(v) *To **keep in mind that findings in 1st proceeding** may **influence 2nd** proceeding **although** each **authority acts under** its **own statute** and standards.*

57. What is comparison between workings of NIA, CBI, ED, SFIO, DRI and DGGI?

S.No	Particulars	NIA	CBI	ED (PMLA)	SFIO	DRI	DGGI
(i)	**Governing Law**	**NIA** Act, 2008	**DSPE** Act, 1946	**PMLA**, 2002	**CA**, 2013	**Customs** Act, 1962	**CGST** Act, 2017
(ii)	**Investigating Agency**	**NIA**	**CBI**	**ED**	**SFIO**	**DRI**	**DGGI**
(iii)	**Nature of Offences**	**Terrorism** and **Scheduled** offences	**Corruption**, economic offences and **special crimes**	Money **laundering** and Proceeds of Crime (**PoC**)	Corporate **fraud** and Company law **violations**	**Smuggling**, customs duty **evasion** and Commercial **fraud**	GST **evasion**, **fake invoicing**, and **Tax fraud**
(iv)	"Exclusive" **Special Court**	**Yes** Special **Court under** the **NIA** Act, 2008	**Yes** Special **Court under CBI** or **PC Act** 1988	**Yes Designated** Special **Court under** the **PMLA**, 2002	**No** Cases **tried by** Special **Courts under** the **Companies Act**, 2013	**No**	**No**
(v)	**Power to Arrest**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**	**Yes**
(vi)	**Power to Attach Property**	**No**	**No**	**Yes,** Provisional **attachment under** the **PMLA**, 2002	**No**	**Limited Seizure** or **confiscation under** the **Customs Act**, 1962	**Limited** Provisional **attachment under** the **GST** Act, 2017 **for revenue protection**

58. What is comparison between special courts for NIA, CBI, ED, SFIO and DRI?

S.No	Agency	Trial Forum
(i)	**NIA**	NIA Special Court
(ii)	**CBI**	CBI Special Court (Special Judge)
(iii)	**ED**	PMLA Special Court
(iv)	**SFIO**	SFIO Special Court **designated under** Sec. **435–436** of the CA, 2013
(v)	**DRI**	**Regular** criminal **court** having **jurisdiction** i.e. Judicial Magistrate First Class (**JMFC**), Chief Metropolitan Magistrate (**CMM**), or **Sessions** Court, **depending on** the **offence**

59. What is flow chart for DGGI's Regular criminal court having jurisdiction?

Complaint or **Intelligence**

↓

Registration of **Case**

↓

Search or **Seizure** or **Summons**

↓

Arrest when permitted

↓

Investigation

↓

Complaint or **Charge-sheet**

↓

Special Court or **Criminal Court**

↓

Trial

↓

Appeal

60. What is misconception about "*exclusive*" Customs Special Courts?

(i) ***Customs*** *Special Courts are* ***courts designated to try*** *criminal* ***offences under*** *the* ***Customs*** *Act, 1962.*

(ii) *A common* ***misconception*** *is* ***that*** *there is* ***a nationwide system of*** *"exclusive" Customs Special Courts* ***similar to NIA*** *or* ***PMLA*** *special* ***courts,*** *but in* ***reality,*** *there is* ***no*** *"exclusive"* ***Customs*** *Special* ***Courts****.*

(iii) *The* ***Customs*** *Act, 1962 does* ***not establish a*** *separate* ***nationwide system*** *of "exclusive"* ***Customs*** *Special* ***Courts****.*

(iv) *The criminal* ***prosecutions under*** *the* ***Customs*** *Act, 1962 are generally* ***tried by*** *the competent* ***criminal courts*** *i.e. Magistrate or Sessions Court,* ***depending on*** *the* ***offence****.*

(v) *In some jurisdictions, the* ***State Govt.*** *or* ***High Court*** *may* ***designate*** *particular* ***courts to handle*** *economic* ***offences****, including* ***customs prosecutions****, for administrative convenience,* ***but these*** *are* ***not*** *"exclusive" statutory* ***Customs*** *Special* ***Courts under*** *the* ***Customs*** *Act, 1962.*

61. What types of proceedings are permitted?

- *There are* ***2 types of proceedings*** *are* ***permitted under*** *the* ***Custom*** *Act, 1962 i.e.* ***Departmental*** *(Adjudication)* ***Proceedings*** *and* ***Criminal Prosecution***

62. What are departmental (adjudication) proceedings?

- *The* ***departmental*** *(adjudication)* ***proceedings*** *under the Custom Act, 1962 are* ***conducted by*** *Customs* ***officers*** *like:*

(i) ***Commissioner*** *of Customs*

(ii) ***Principal Commissioner***

(iii) ***Additional*** *or Joint* ***Commissioner***

(iv) ***Deputy*** *or Assistant* ***Commissioner***

- *The* ***departmental*** *(adjudication)* ***proceedings*** *by Custom officers are* ***not treated*** *as* ***Court***

63. What are Custom officers' powers under departmental (adjudication) proceedings?

- *The Custom **officers** are permitted **to decide**:*

*(i) Duty **demand***

*(ii) Goods' **confiscation***

*(iii) Redemption **fine***

*(iv) Monetary **penalties***

64. What is criminal prosecution?

- ***When prosecution** is **sanctioned**, the **complaint** is **filed before** the competent criminal **court**.*

65. What is flow chart for 2 types of proceedings?

Intelligence** or **information

↓

Search** and **Seizure

↓

Investigation

↓ ↓

Adjudication** (Customs)* | *Criminal **Prosecution

↓ ↓

Duty** or **Penalty | *Criminal **Court***

↓

Judgment

↓

Appeal

66. Who are the authorities for investigations?

- *Decision of authorities is **depended on nature of** the **case** i.e. **Serious** Customs offences and **non-serious** customs **offences***

*(i) Directorate of Revenue Intelligence (**DRI**)*

*(ii) Customs Preventive Commissionerate (**CPC**)*

*(iii) Customs Commissionerate's (**CC**)*

*(iv) **Air** Cargo or **Port** Customs **formations***

67. What are Serious Customs Offences for investigations?

*(i) **Smuggling** of gold*

*(ii) **Narcotic** drugs **when Customs** has **jurisdiction***

*(iii) **Commercial** quantity **smuggling***

*(iv) **Arms** and ammunition **smuggling***

*(v) **Wildlife** trafficking*

*(vi) **Undervaluation** and misdeclaration*

*(vii) **Trade**-based money **laundering***

*(viii) **Fake import** or export documentation*

68. What are parallel proceedings by DRI / Customs, ED, DGGI, ITD, CBI and SFIO?

- ***A** "single" **import** or **export transaction can trigger** "multiple" **investigations** and parallel **proceedings by DRI** / Customs, ED, DGGI, ITD, CBI and **SFIO**:*

S.No	***Agency's name***	***Subject Matter***	***Special Court/Forum***
(i)	***DRI** or **Customs***	***Customs** Act offences*	*Criminal Court under **Custom Act**, 1962*
(ii)	***ED***	***Money laundering** offences*	*ED's Special Court under **PMLA**, 2002*
(iii)	***DGGI***	***GST evasion***	*Criminal Court under **Custom Act**, 1962*
(iv)	***Income Tax***	***Tax evasion***	*Tax authorities and criminal courts, where applicable*
(v)	***CBI***	***Corruption** by public servant*	*CBI's Special Court under **DPSE Act**, 1946*
(vi)	***SFIO***	***Corporate fraud***	*SFIO's special court under **CA**, 2013*

69. What is flow chart for proceedings by criminal court?

*Departmental **Adjudication***

↓

*Adjudicating **Authority***

↓

*Commissioner (**Appeals**)*

↓

CESTAT

↓

High Court

Supreme Court

*Criminal **Prosecution***

Criminal Court

↓

***Sessions Court** or High Court*

↓

Supreme Court

70. What are practical points for practitioners to handle customs prosecutions?

*(i) To **examine** whether the **search** & **seizure complied** with statutory **requirements**.*

*(ii) To **assess** the voluntariness and **admissibility of statements** recorded **under** the **Customs** Act, 1962.*

*(iii) To **review** the **validity** of the sanction **for prosecution**, where required.*

*(iv) To **distinguish** the evidence **used in** departmental **adjudication from** that **required for** criminal **conviction**.*

*(v) To **coordinate** defence **strategy when** there are **parallel proceedings by** ED, **DRI**, DGGI, CBI, or **SFIO**.*

Chapter-VIII- DGGI's Special Courts under the GST Act, 2017

71. What are DGGI's Special Courts?

*(i) The Directorate General of GST Intelligence (**DGGI**) does **not have** its **own** "exclusive" **Special Courts**.*

*(ii) The **DGGI investigates offences under** the Central Goods and Services Tax (**GST**) Act, 2017 and related GST laws, **but** "criminal" **prosecutions** are **tried before** the "ordinary" **criminal courts** having jurisdiction **under GST** Act, 2017.*

72. Who try the DGGI cases?

- *It **depends on** the **offence and** the applicable criminal **procedure** like:*

*(i) Judicial Magistrate First Class (**JMFC**) **or** Metropolitan Magistrate (**MM**) **for offences triable by Magistrates**.*

*(ii) Chief Judicial Magistrate (**CJM**) **or** Chief Metropolitan Magistrate (**CMM**) **when applicable**.*

*(iii) Court of Session (**Sessions Court**) **when** the **offence** is **triable** by a Sessions Court **after committal**.*

- ***Hence**, there is **no** separate statutory **network of DGGI** Special **Courts comparable to**:*

*(i) **NIA's** Special Courts*

*(ii) **CBI's** Special Courts*

*(iii) **ED's** Special Courts*

73. What is the flow chart to try the DGGI cases?

Intelligence** or **Information

↓

*DGGI **Investigation***

↓

Search

Inspection

Seizure

Summons

Statements

***Arrest**, when authorised*

↓

*Show Cause Notice (**SCN**) **for tax proceedings***

↓

***Adjudication** under GST Law*

*Criminal **Prosecution***

↓

Complaint before** competent criminal **court

↓

Trial

↓

Appeal

74. What is difference between tax and criminal proceedings?

S.No	***Tax Proceedings***	***Criminal Proceedings***
(i)	*Show Cause Notice (**SCN**)*	*Criminal **complaint***
(ii)	***Adjudication** by GST authorities*	***Trial before** a criminal **court***
(iii)	***Tax**, interest and **penalty***	***Imprisonment** and/or **fine** upon conviction*
(iv)	***Appeal** through GST appellate hierarchy*	***Appeal** through criminal appellate hierarchy*

75. What are common offences investigated by DGGI?

(i) ***Fake** GST **invoices**.*

(ii) ***Fraudulent** input tax credit (**ITC**).*

(iii) ***Circular trading**.*

(iv) ***Bogus firms**.*

(v) ***Tax evasion**.*

(vi) ***Non-payment** or short payment **of GST**.*

(vii) ***Wrongful** refund **claims**.*

(viii) ***E-way** bill **fraud**.*

76. What is comparison between different agencies for "exclusive" special courts?

S.No	***Agency's Name***	*"Exclusive"* ***Special Court***
(i)	***NIA***	*Yes*
(ii)	***CBI***	*Yes*
(iii)	***ED***	*Yes*
(iv)	***SFIO***	***No***
(v)	***DRI***	***No***
(vi)	***DGGI***	***No***

Chapter-IX- SEBI's Special Courts under the SEBI Act, 1992

77. What are SEBI's Special Courts?

*(i) The Special Courts **designated under** the Securities and Exchange Board of India (**SEBI**) Act, 1992 **for** the **speedy trial of offences** punishable **under** the **SEBI** Act, 1992.*

*(ii) There is **not a** nationwide network of "exclusive" **SEBI's Court in every State**.*

*(iii) The Central **Govt**. **designates** 1 or more than 1 **existing Courts of Session** as Special Courts **for** SEBI **offences in consultation with** the **Chief Justice of** the concerned **High Court***

78. What is legal basis for designating Special Courts?

*(i) Designating of Special Courts are **required under** section **26A** of SEBI Act, 1992*

*(ii) **Appeal provisions** are **required** to establishment or designation of Special Courts **under** section **26B** of SEBI Act, **1992***

79. What is composition for SEBI's designated Special Courts?

- *A **SEBI's** Special **Court** is ordinarily **presided** over **by a Sessions Judge** or an **Additional** Sessions **Judge designated** for this purpose.*

80. What are areas of jurisdictions for Special Courts to try criminal offences?

- *SEBI's Special Courts **try criminal offences under** the **SEBI** Act, 1992 including **prosecutions** relating to:*

*(i) **Insider trading**.*

*(ii) **Fraudulent** and unfair **trade practices**.*

*(iii) **Market manipulation**.*

*(iv) **Non-compliance** with SEBI **directions**.*

*(v) **Failure to comply** with **orders of** the Adjudicating Officer (**AO**) or the Securities Appellate Tribunal (**SAT**), **when prosecution** is provided **by law**.*

*(vi) **Other offences** punishable **under** the **SEBI** Act, 1992*

81. What is the flow chart from investigation to trial?

Complaint *or* ***Information***

↓

SEBI ***Investigation***

↓

Summons

Document Collection

Statements

Digital Evidence

Forensic Analysis

↓

Decision to ***Prosecute***

↓

Complaint before *SEBI Special* ***Court***

↓

Cognizance

↓

Trial

↓

Judgment

↓

Appeal

82. What is difference between civil & criminal proceedings?

- *The* ***SEBI*** *often* ***conducts*** *"parallel"* ***civil*** *or regulatory* ***and criminal proceedings****.*

S.No	*Civil* or *Regulatory proceedings*	Criminal proceedings
(i)	***Adjudication*** *by SEBI*	***Trial before*** *SEBI Special* ***Court***
(ii)	*Monetary* ***penalty***	***Imprisonment*** *and/or* ***fine***
(iii)	***Debarment*** *from securities market*	*Criminal* ***conviction*** *or* ***acquittal***
(iv)	***Directions under*** *Sections* ***11*** *and* ***11B***	*Criminal* ***prosecution under*** *the* ***SEBI*** *Act*

83. What is flow chart for appeals against regulatory orders?

SEBI Order

↓

*Securities Appellate Tribunal (**SAT**)*

↓

Supreme Court

84. What is flow chart for appeals against criminal prosecutions?

SEBI** Special **Court

↓

High Court

↓

Supreme Court

85. What is comparison between SEBI's special courts and other special courts?

S.No	***Agency's name***	***"Exclusive" special court***
(i)	*The **NIA***	***Yes***
(ii)	*The **CBI***	***Yes***
(iii)	*The **ED***	***Yes***
(iv)	*The **SEBI***	*(a) **Yes**, the SEBI has designated session courts for criminal prosecutions / offences.* *(b) **No**, the SEBI has "exclusive" special courts for criminal prosecutions / offences.*
(v)	*The **SFIO***	*(a) **Yes**, the SFIO has Special Courts under CA, 2013* *(b) **No**, the SFIO has "exclusive" Special Courts*
(vi)	*The **DRI***	*(a) **Yes**, the DRI has Special Courts under Custom Act, 1962* *(b) **No**, the DRI has "exclusive" Special Courts*
(vii)	*The **DGGI***	*(a) **Yes**, the DGGI has Special Courts under CGST Act, 2017* *(b) **No**, the DGGI has "exclusive" Special Courts*

86. What are practical points for practitioners to handle SEBI's prosecutions?

*(i) To **distinguish between regulatory proceedings** i.e. penalties, market-access restrictions, directions and **criminal prosecutions**.*

*(ii) To **review** the statutory **basis for** the **prosecution and** the **evidence supporting allegations** i.e. insider trading or market manipulation.*

*(iii) To **consider** the **impact of** parallel **proceedings before SAT**, civil courts, or **other** enforcement **agencies** i.e. ED or SFIO.*

*(iv) To **coordinate** defence **strategy when** the **same facts** are under examination **in multiple forums**.*

Chapter-X- Special courts in Delhi

87. What are Rouse Avenue District Courts complex in Delhi?

*(i) Special **CBI Courts***

*(ii) Special **PMLA** (ED) **Courts***

*(iii) Other **courts dealing** with **economic offences**.*

*(iv) **Address***

- ***Deen Dayal Upadhyay Marg**, Near ITO, New Delhi – 110002*

*(v) **Contact***

- *Phone: +91 **95991 38139 for Court complex enquiry** at Rouse Avenue District Court Complex, **Deen Dayal Upadhyay Marg**, Near ITO, New Delhi*

88. What are Patiala House Courts in Delhi?

- ***Certain** Special **CBI**, **NDPS** and central agency **matters**.*
- ***Address**:*

  ***India Gate**, New Delhi – 110001*

89. What are Tiz Hazari Courts in Delhi?

- *Certain cases **depending on notifications**.*
- ***Address**:*

  ***Tis Hazari**, Delhi – 110054*

90. What are Dwarka Courts in Delhi?

- *Certain cases **depending on notifications**.*
- ***Address**:*

  ***Sector 10, Dwarka**, New Delhi – 110075*

91. What are Saket District Couts in Delhi?

- *Certain cases **depending on notifications**.*
- ***Address**:*

  ***Sector 6**, **Pushp Vihar**, **Saket**, New Delhi – 110017*

92. What are NDPS Special Court Karkardooma Court in Delhi?

- *The NDPS cases **depending on notifications***

93. What are NDPS Special Court at other district courts in Delhi?

- *The NDPS cases **depending on notifications***

94. What is address and contact number of CBI Court in Delhi?

(i) ***Address***

- *Pandit Deendayal Upadhyay Marg, New Delhi – 110002.*

(ii) ***Court Contact***

- *Phone: +91 95991 38139 (Court complex enquiry) Rouse Avenue District Court Complex*

95. What is flow chart for special court's proceedings?

***FIR**/ECIR (Enforcement Case Information Report)*

↓

Investigation

↓

***Complaint**/Charge Sheet*

↓

Cognizance

↓

Trial

↓

Appeal

Chapter-XI- Special Courts outside Delhi

96. What are Special Courts outside Delhi?

*(i) The **Special CBI Courts**, PMLA (**ED**) Special Courts, and **NDPS** Special Courts **function in** almost **every State** and Union Territory (**UT**).*

*(ii) These are generally **designated Sessions Courts** or CBI Courts **notified by** the **Central** or **State Govts**. **under** the respective Acts i.e. **PMLA**, 2002 and **NDPS** Act, 1985 **rather** than **separate** "permanent" **courts**.*

97. What is directory of principal special courts outside Delhi?

S.No	State / UT	CBI Special Court	ED (PMLA) Special Court	NDPS Special Court
(i)	**Maharashtra**	**Mumbai** and **Nagpur**	Mumbai	**Mumbai**, Pune and **Nagpur**
(ii)	**Gujarat**	**Ahmedabad**	Ahmedabad	**Ahmedabad** and **Surat**
(iii)	**Rajasthan**	**Jaipur** and **Jodhpur**	Jaipur	**Jaipur** and **Jodhpur**
(iv)	**Uttar Pradesh**	**Lucknow** and **Ghaziabad**	Lucknow	**Lucknow**, **Kanpur** and **Varanasi**
(v)	**Punjab**	**Mohali** (SAS Nagar)	Chandigarh and **Mohali**	**Amritsar** and **Ludhiana**
(vi)	**Haryana**	**Panchkula**	Panchkula	**Gurugram** and **Faridabad**
(vii)	**Chandigarh**	**Chandigarh**	Chandigarh	**Chandigarh**
(viii)	**Madhya Pradesh**	**Bhopal** and **Jabalpur**	Bhopal	**Bhopal** and **Indore**
(ix)	**Chhattisgarh**	**Raipur**	Raipur	**Raipur**

(x)	**Bihar**	**Patna**	Patna	**Patna**
(xi)	**Jharkhand**	**Ranchi**	Ranchi	**Ranchi**
(xii)	**West Bengal**	**Kolkata** (Bichar Bhawan)	Kolkata	**Kolkata**
(xiii)	**Odisha**	**Bhubaneswar**	Bhubaneswar	**Bhubaneswar**
(xiv)	**Assam**	**Guwahati**	Guwahati	**Guwahati**
(xv)	**Telangana**	**Hyderabad**	Hyderabad	**Hyderabad**
(xvi)	**Andhra Pradesh**	**Vijayawada** and **Visakhapatnam**	Vijayawada	**Vijayawada**
(xvii)	**Karnataka**	**Bengaluru**	Bengaluru	**Bengaluru** and **Mysuru**
(xviii)	**Tamil Nadu**	**Chennai**	Chennai	**Chennai** and **Madurai**
(xix)	**Kerala**	**Ernakulam**	Ernakulam	**Thodupuzha** and **Vadakara** and additional NDPS Special Courts are being established

98. What is address of CBI's courts in Jaipur-Rajasthan?

(i) *Special Judge, **CBI Court No. 1***

(ii) ***District & Sessions Court Campus**, Jaipur – 302006*

99. What is address of CBI's courts in Mumbai-Maharashtra?

(i) *Special **CBI Court***

(ii) ***City Civil & Sessions Court Complex**, Fort, Mumbai – 400032*

100. What is address of CBI's courts in Ahmedabad-Gujarat?

(i) ***Principal City Civil & Sessions Court***

(ii) ***Bhadra**, Ahmedabad – 380001*

101. What is address of CBI's courts in Lucknow-Uttar Pradesh?

(i) ***CBI Court***

(ii) ***District & Sessions Court Campus**, Lucknow – 226001*

• What is address of CBI's courts in Patna-Bihar?

(i) ***Additional District & Sessions Judge** (Special Court)*

(ii) ***Civil Court Campus**, Patna – 800001*

• What is address of CBI's courts in Kolkata-West Bengal?

(i) ***Special Judge, CBI Courts***

(ii) ***Bichar Bhawan, Alipore**, Kolkata – 700027.*

(iii) ***Additional CBI Courts** have also been designated as PMLA Special Courts for the State.*

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