

## Preface

1. **Author has felt when he qualified as Chartered Accountant (CA) in Year 1985 that legal provisions' interpretations are big challenge for legal professionals, govts' officials and public at large in India and outside India.**
2. **Author has realized that something should be developed to resolve this challenge in India and outside India.**
3. **Author has started compiling Frequently Asked Questions (FAQs) on many subjects where his 100% answers are precisely based on Yes or No i.e. white or black nothing is grey**
4. **Author has compiled approximately 150 +(plus) research papers / books with 25 thousand +(plus) pages on many prevailing subjects / acts in India and outside India.**
5. **Author's 1<sup>st</sup> paper book is now being published under head FAQs on Enforcement Directorate (ED) where 571 FAQs are replied based on Yes or No i.e. white or black nothing is grey**
6. **This book is also containing**
  - (i) Foreign Exchange Management Act (FEMA) 1999 and rules / regulations
  - (ii) Prevention of Money Laundering Act (PMLA) 2002 and rules / regulations
  - (iii) Fugitive Economic Offenders Act (FEOA) 2018 and rules / regulations
7. **This book is published with Sai Kripa and dedicated to my father (late) Mr. M.R. Agarwal, Mother Mrs. R.D. Agarwal, wife Mrs. Snigdha Agarwal, daughter Ms. Soumya Agarwal, daughter Ms. Sanya Agarwal and dedicated team headed by Rajat Kumar**

● **I trust that you will be enriched by reading this book**

With best wishes,  
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## ***Author's Profile***

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***He is regularly advising on several matters to Institute of Chartered Accountant of India (ICAI) and also to Ministry of Commerce (MoC) for Foreign Trade Agreements (FTAs) and World Trade Organization (WTO) for securing India's best interests.***

***He is continuously advising on Foreign Investments (FIs) in India and also on Overseas Direct Investments (ODIs) outside India.***

***He is known for his expertise in incorporating companies in most of countries across the world.***

***He has written around 150 +(plus) Research papers / books containing 25 thousand +(plus) pages available "freely" on certain portals like:***

[https://taxguru.in/author/satishagarwal307\\_1957](https://taxguru.in/author/satishagarwal307_1957)

Or

[www.femainindia.com](http://www.femainindia.com)

***Few out of abovementioned Research papers / books are as under:***

1. *Book on Enforcement Directorate (ED) in India- (Book with 617 pages)*
2. *Director of Revenue Intelligence (DRI) in India*
3. *Central Bureau of Investigation (CBI) in India*
4. *National Investigation Agency (NIA) in India*
5. *Serious Fraud Investigation Office (SFIO) in India*
6. *Financial Intelligence Unit (FIU-IND) in India*
7. *Central Vigilance Commission (CVC) in India*
8. *Narcotics Control Bureau (NCB) in India*
9. *Research & Analysis Wing (R&AW) in India*
10. *Economic Offence Wing (EOW) in India*
11. *Intelligence Bureau (IB) in India*
12. *Director General of Income Tax Criminal Investigation (DGITCI) in India*
13. *National Company Law Tribunal (NCLT) in India*
14. *Security Exchange Board of India (SEBI) in India*
15. *Prevention of Corruption (PC) Act,1988 in India*

16. *Foreign Assets Investigation Unit (FAIU) in India*
17. *Book on International Financial Services Center (IFSC) in India (Book with 290 pages)*
18. *Replacement of Indian Penal Code (IPC) Criminal Procedure (CP) & Evidence Act (EA) in India*
19. *Undisclosed Foreign Income & Asset (UFIA)-Black Money Act, 2015*
20. *Statutory provisions for General Anti Avoidance Rule (GAAR) in India*
21. *Reserve Bank of India (RBI) Act, 1934*
22. *Foreign Exchange Management Act (FEMA) 1999 in India*
23. *Benami Transactions (Prohibition) Amendment Act, 2016 in India*
24. *Advance Pricing Agreements (APAs) in India*
25. *Annual Performance Report (APR) for Investments outside India*
26. *Foreign Trade Agreements (FTAs) executed by India*
27. *Statutory Obligations for Companies Operating in India*
28. *Significant Beneficial Owners (SBO) in India*
29. *Significant Economic Presence (SEP) in India*
30. *Place of Effective Management (POEM) in India*
31. *Liberalized Remittance Scheme (LRS) for residents of India*
32. *Foreign Liability and Asset (FLA) return in India*
33. *FATCA agreement with USA*
34. *Double Taxation Avoidance Agreement (DTAA) with USA*
35. *Foreign Tax Credit (FTC) in India*
36. *Corporate Frauds (CFs) in India*
37. *Export of Goods and Services under FEMA, 1999 in India*
38. *Imports of Goods and Services under FEMA, 1999 in India*
39. *External Commercial Borrowings (ECBs) in India*
40. *Overseas Direct Investments (ODIs) under FEMA, 1999 in India*
41. *Acquisition of Immovable Properties by Non-residents under FEMA, 1999 in India*
42. *Compounding of Contraventions under FEMA, 1999 in India*
43. *Foreign Branch Office (BO) + Liaison Office (LO) + Project Office (PO) under FEMA, 1999 in India*
44. *Annual Information Statement (AIS) in India*
45. *Investments by Non-Residents (NRIs) in India*
46. *Guidance for Doing Business in United States of America (USA)*
47. *Corporate Tax (CT) Law in UAE*
48. *Acquisition & Transfer for Immovable Properties by Non-Residents (NRs) in India*
49. *Foreign Company's Registration in India*
50. *Auditor Checks and Reporting for Indian Companies in India*
51. *Companies Auditor Report Order (CARO) 2020 in India*
52. *Tax Audit Report (TAR) + Accounting Standard (ASs) in India*
53. *World Trade Organisation (WTO) & Benefits for India*
54. *Deposits by Corporate in India*
55. *Expatriates + Foreign Citizens in India*
56. *Book on Foreign Investments (FIs) by Non-Residents of India (Non-RoI) (Book with 346 pages)*



## 101 FAQs on Investigations by Economic Offence Wings (EOW) in India

### INDEX

<i>S.No</i>	<i>Topic</i>	<i>Page No.</i>
<b>(A) Economic Offence Concept in India</b>		<b>7</b>
1.	<i>Meaning for Economic Offence</i>	7
2.	<i>Meaning for Characteristics under category of Economic Offences</i>	7 + 8
3.	<i>Meaning for types (kinds) under category of Economic Offences</i>	8
4.	<i>Meaning for Corruptions under category of Economic Offences</i>	8
5.	<i>Meaning for Smugglings under category of Economic Offences</i>	8
6.	<i>Meaning for Invoice Manipulations under category of Economic Offences</i>	8 + 9
7.	<i>Meaning for Bogus Imports under category of Economic Offences</i>	9
8.	<i>Meaning for Cyber Crimes under category of Economic Offences</i>	9
9.	<i>Meaning for Currency Counterfeiting under category of Economic Offences</i>	10
10.	<i>Meaning for Credit Card Frauds under category of Economic Offences</i>	10
11.	<i>Meaning for Money Launderings under category of Economic Offences</i>	10
12.	<i>Meaning for India's Laws under category of Economic Offences</i>	11 to 13
13.	<i>Meaning for Conclusion under category of Economic Offences</i>	13
<b>(B) Economic offence's Investigation by SFIO or by EOW (any)</b>		<b>14</b>
14.	<i>Meaning for parallel investigations by SFIO + also by EOW (both)</i>	14
15.	<i>Meaning for court's orders for investigations not by EOW</i>	14
16.	<i>Meaning for court's directions for investigations by EOW</i>	14
17.	<i>Meaning for conclusion on investigations by SFIO or by EOW (any)</i>	15

<b>(C) EOW under Delhi Police</b>		<b>16</b>
18.	<i>Meaning for EOW under Delhi Police</i>	<b>16 + 17</b>
19.	<i>Meaning for Economic offence's investigations by EOW</i>	<b>17 + 18</b>
20.	<i>Meaning for Cyber Crime offence's investigations by IFSO</i>	<b>18</b>
21.	<i>Meaning for Particulars of EOW's officers for investigations</i>	<b>18 + 19</b>
22.	<i>Meaning for Particulars of EOW's deptt. for investigations</i>	<b>19</b>
<b>(D) EOW under Mumbai (Maharashtra) Police</b>		<b>20</b>
23.	<i>Meaning for EOW under Mumbai Police</i>	<b>20</b>
24.	<i>Meaning for EOW's divisional units for investigations</i>	<b>20 + 21</b>
25.	<i>Meaning for EOW's Crime Branch CONTROL for investigations</i>	<b>21</b>
26.	<i>Meaning for EOW's Sales Tax Unit for investigations</i>	<b>21 + 22</b>
27.	<i>Meaning for Particulars of govt.'s deptt. for investigations</i>	<b>22</b>
<b>(E) EOW under Chennai (Tamil Nadu) Police</b>		<b>23</b>
28.	<i>Meaning for EOW under Chennai Police</i>	<b>23</b>
29.	<i>Meaning for EOW's CCIW Unit for investigations</i>	<b>23 to 25</b>
30.	<i>Meaning for EOW's Idol Wing (IW) Unit for investigations</i>	<b>25 + 26</b>
31.	<i>Meaning for EOW's (Financial Institution) unit for investigations</i>	<b>26</b>
32.	<i>Meaning for Particulars of govt.'s deptt. for investigations</i>	<b>26 + 27</b>
<b>(F) EOW in Kolkata (West Bengal) Police</b>		<b>28</b>
33.	<i>Meaning for EOW under Kolkata Police</i>	<b>28</b>
34.	<i>Meaning for EOW's functioning for investigations</i>	<b>28</b>
35.	<i>Meaning for Particulars of EOW's officers for investigations</i>	<b>29</b>
36.	<i>Meaning for treated acceptance of deposits in instalments by jewellery shops</i>	<b>29</b>
37.	<i>Meaning for not treated acceptance of deposits in instalments by jewellery shops</i>	<b>29</b>
38.	<i>Meaning for Money Circulation Schemes (MCS) for investigations</i>	<b>30</b>

<b>39.</b>	<b><i>Meaning for Ponzi Schemes (PS) for investigations</i></b>	<b>30</b>
<b>40.</b>	<b><i>Meaning for public's precautions for high return's promised against investments</i></b>	<b>30</b>
<b>41.</b>	<b><i>Meaning for EOW's online FIR for investigations</i></b>	<b>30</b>
<b>42.</b>	<b><i>Meaning for EOW's investigations for NBFCs under WBPIDFE Act, 2013</i></b>	<b>30</b>
<b>43.</b>	<b><i>Meaning for EOW's recovery procedure from NBFCs</i></b>	<b>30 + 31</b>
<b>44.</b>	<b><i>Meaning for EOW's designated court for trial under WBPIDFE Act, 2013</i></b>	<b>31</b>
<b>45.</b>	<b><i>Meaning for EOW's designated court for aggrieved persons with court's order</i></b>	<b>31</b>
<b>46.</b>	<b><i>Meaning for EOW's online recovery</i></b>	<b>31</b>
<b>47.</b>	<b><i>Meaning for NBFC's filing of returns with DEO under WBPIDFE Act, 2013</i></b>	<b>31</b>
<b>(G) MCA's guidelines for investigations under Companies Act (CA) 2013</b>		<b>32</b>
<b>48.</b>	<b><i>Meaning for MCA's guidelines for investigations under CA, 2013</i></b>	<b>32</b>
<b>49.</b>	<b><i>Meaning for officer in defaults referred under section 2(60) of CA, 2013</i></b>	<b>32</b>
<b>50.</b>	<b><i>Meaning for liability of WTD + KMP + etc. (all) for officer in defaults</i></b>	<b>33</b>
<b>51.</b>	<b><i>Meaning for liability of Independent (IDs) or Non Executive Director (NEDs)</i></b>	<b>33</b>
<b>52.</b>	<b><i>Meaning for default's nature for application of penal provisions</i></b>	<b>33 + 34</b>
<b>53.</b>	<b><i>Meaning for service of notices for investigations proceedings</i></b>	<b>34</b>
<b>54.</b>	<b><i>Meaning for verification of Form DIR-11 or DIR-12 on default's date</i></b>	<b>34</b>
<b>55.</b>	<b><i>Meaning for sanction from Director General of Corporate Affairs under MCA</i></b>	<b>34</b>
<b>56.</b>	<b><i>Meaning for Standard Operating Procedure (SOP) for initiating prosecutions</i></b>	<b>34</b>
<b>(H) EOW + Cyber Crime Cell (CCC) offices in different Cities in India</b>		<b>35</b>
<b>57.</b>	<b><i>Office in Agartala (Tirpura)</i></b>	<b>35</b>
<b>58.</b>	<b><i>Office in Ahmedabad (Gujarat)</i></b>	<b>35</b>
<b>59.</b>	<b><i>Office in Itanagar (Arunachal Pradesh)</i></b>	<b>35</b>
<b>60.</b>	<b><i>Office in Bangalore (Karnataka)</i></b>	<b>35</b>
<b>61.</b>	<b><i>Office in Mumbai (Maharashtra)</i></b>	<b>35</b>

62.	<i>Office in Bhopal (Madhya Pradesh)</i>	36
63.	<i>Office in Bhubaneshwar (Odisha)</i>	36
64.	<i>Office in Bhubaneshwar (Odisha)</i>	36
65.	<i>Office in Bhubaneshwar (Odisha)</i>	36
66.	<i>Office in Chandigarh (Punjab)</i>	36
67.	<i>Office in Chennai (Tamil Nadu)</i>	36
68.	<i>Office in Chennai (Tamil Nadu)</i>	37
69.	<i>Office in Dehradun (Uttrakhand)</i>	37
70.	<i>Office in Gangtok (Sikkim)</i>	37
71.	<i>Office in Guwahati (Assam)</i>	37
72.	<i>Office in Chandigarh (Haryana)</i>	37
73.	<i>Office in Hyderabad (Telangana)</i>	37
74.	<i>Office in Hyderabad (Andhra Pradesh)</i>	38
75.	<i>Office in Jaipur (Rajasthan)</i>	38
76.	<i>Office in Jaipur (Rajasthan)</i>	38
77.	<i>Office in Jammu (Jammu &amp; Kashmir)</i>	38
78.	<i>Office in Jammu (Jammu &amp; Kashmir)</i>	38
79.	<i>Office in Jammu (Jammu &amp; Kashmir)</i>	38
80.	<i>Office in Kanpur (Uttar Pradesh)</i>	39
81.	<i>Office in Kanpur (Uttar Pradesh)</i>	39
82.	<i>Office in Kolkata (West Bengal)</i>	39
83.	<i>Office in Kolkata (West Bengal)</i>	39
84.	<i>Office in Imphal (Manipur)</i>	39
85.	<i>Office in Shillong (Meghalaya)</i>	39
86.	<i>Office in Aizwal (Mizoram)</i>	40

87.	<i>Office in Mumbai (Maharashtra)</i>	<b>40</b>
88.	<i>Office in Mumbai (Maharashtra)</i>	<b>40</b>
89.	<i>Office in Kohima (Nagaland)</i>	<b>40</b>
90.	<i>Office in Nagpur (Maharashtra)</i>	<b>40</b>
91.	<i>Office in New Delhi</i>	<b>40</b>
92.	<i>Office in New Delhi</i>	<b>41</b>
93.	<i>Office in Panaji (Goa)</i>	<b>41</b>
94.	<i>Office in Panaji (Goa)</i>	<b>41</b>
95.	<i>Office in Patna (Bihar)</i>	<b>41</b>
96.	<i>Office in Raipur (Chhatisgarh)</i>	<b>41</b>
97.	<i>Office in Raipur (Chhatisgarh)</i>	<b>41</b>
98.	<i>Office in Raipur (Chhatisgarh)</i>	<b>42</b>
99.	<i>Office in Ranchi (Jharkhand)</i>	<b>42</b>
100.	<i>Office in Thiruvananthapuram (Kerala)</i>	<b>42</b>
101.	<i>Office in Thiruvananthapuram (Kerala)</i>	<b>42</b>
<i>Profile of Publisher on 101 FAQs on Investigations by EOW in India</i>		<b>43</b>



## **101 FAQs on Investigations by Economic Offence Wings (EOW) in India**

### **(A) Economic Offence Concept in India**

#### **1. Meaning for Economic Offence**

- (i) *All economic offences when committed for economic purpose (nature)*
- (ii) *Economic offences are committed in course of economic or business activity (any).*
- (iii) (a) *Economic offences already defined in USA + also in other developed countries (both)*  
*But*  
(b) *Economic offences not yet defined in India therefore difficult to pinpoint economic crimes (offences)*
- (iv) *National Crimes Report Bureau (NCRB) of India specified certain economic offences like corporate frauds + counterfeiting of currencies + also few terrorist activities (all).*

#### **2. Meaning for Characteristics under category of Economic Offences**

- *To includes certain features of economic offences which differentiate with non economic offences like:*
  - (i) *100% offences must have specific mental + also physical (both) mindsets before committing offence or omission of act (any).*
  - (ii) (a) *100% economic offences must have specific mental + also physical (both) mindsets to take material profits or to avoid or to reduce material losses (any)*  
*+ (plus)*  
(b) *Also offender's motive be causing material loss to 3<sup>rd</sup> party with 100% knowledge for material loss to him*
  - (iii) *100% economic offences must have existed with certain elements like breach of trust or deception or cheating (any).*

- (iv) 100% economic offences don't involve any physical harm through committing offence.
- (v) 100% economic offences committed by privileged or upper-class section of society those have access to economic or business activities + also possessed resources (both).

### **3. Meaning for types (kinds) under category of Economic Offences**

- Economic offences are classified in 3 categories like:
  - (i) Traditional economic offences
    - To include corruptions + smuggling + bogus imports + also etc. (all).
  - (ii) Technological economic offences
    - To include credit card frauds + counterfeiting + cyber crimes + also etc. (all).
  - (iii) International economic offences
    - To include money laundering + also etc. (both)

### **4. Meaning for Corruptions under category of Economic Offences**

- (i) Corruption contributing towards lower + slow economic development + also existing poverty (all).
- (ii) Corruption increasing towards human greed when monopolies are available without accountability for individual or party or power or discretion (any).

### **5. Meaning for Smugglings under category of Economic Offences**

- (i) To include secret operations for un-recorded trade's transactions which badly effecting country's economy.
- (ii) Smuggling contributing maximum towards economic offences across India's borders like drug's trafficking + migrant's smuggling + also person's trafficking (all).

### **6. Meaning for Invoice Manipulations under category of Economic Offences**

- (i) Invoice manipulations contributing towards economic offences in India + also in 100% developing countries (both) simultaneously.

- (ii) *Invoice manipulations to include invoicing at convenient price which may be lower or higher than actual price for purchase or sale of goods + also services (both).*
- (iii) *Invoice manipulations (generally) happened among trade partners.*
- (iv) *Invoice manipulators treated as economic offenders when they fabricate false documents + also records (both)*
- (v) *Invoice manipulations badly effecting country's economy.*

## **7. Meaning for Bogus Imports under category of Economic Offences**

- (i) *To include offence towards foreign currency's involvement.*
- (ii) *Bogus imports known simplest way for economic offence when operator open 1 current account in India in Authorized Dealer (AD) bank dealing in foreign exchange.*
- (iii) *Offenders generally present themselves as small-scale industrialist + produce forged certificates + also documents (all) to establish their credentials.*
- (iv) *Offender's partners (located outside India) prepare export document's set like invoices + bill of ladings + also bill of exchanges (all) thereafter they send through their foreign bank's branch to Indian bank's branch for collection.*
- (v) *Importers receives abovementioned documents on collection basis in INR in their current bank accounts + also Indian bank remits foreign exchange outside India (both).*
- (vi) *Importers (offenders) actually not importing goods or services (any) therefore country losing valuable foreign exchange (both).*

## **8. Meaning for Cyber Crimes under category of Economic Offences**

- (i) *To include offences committed through technology's uses + also computer uses (both) like theft of computer services + unauthorized access from protected computers + software piracy + also etc. (all)*
- (ii) *Cybercrimes become world's reality when hackers breaking + also altering contents (both) through computer website's frauds.*

## **9. Meaning for Currency Counterfeiting under category of Economic Offences**

- (i) To include offence committed by white-collar economic offenders + also increasing (both) with alarming rate across the world.
- (ii) (a) Its causing serious setbacks for world's economy + (plus)  
(b) Also jeopardizing genuine business transactions (both).
- (iii) It's committed through modern techniques + also equipments (both).
- (iv) It's extended from printing of bogus currency to manufacturing of several products like clothing + audio equipments + video equipments + compact discs + watches + liquors + perfumes + also etc. (all)
- (v) Counterfeiting through abovementioned manufacturers suffering genuine manufacturers + their employees + economy of concerned state + also Centre govt. (all) with tax (revenue) losses.

## **10. Meaning for Credit Card Frauds under category of Economic Offences**

- (i) To include frauds committed through counterfeited cards duly pre-embossed or re-encoded (any)
- (ii) Credit card's frauds committed through sophisticated ways for profiting or beating devised systems.

## **11. Meaning for Money Laundering under category of Economic Offences**

- (i) To include corruption + also money laundering activities (both) intended to conceal money's origin or wealth's creation.
- (ii) It's derived from criminal activities therefore moved from original source to other source.
- (iii) It's completed when nature of money properly concealed + also make impossible for linking with criminal activity through differentiation from legitimate incomes to illegitimate incomes.
- (iv) It's increased due to rapid growth in international financial activities + offenders taking advantage from different country's political borders + also exploiting differences between their legal systems for maximizing profits (all).

## **12. Meaning for India's Laws under category of Economic Offences**

- (i) For Corporate frauds under section 447 of Companies Act, 2013
- (ii) For Suppression of Unlawful Acts under Safety of Maritime Navigation and Fixed Platforms on Continental Shelf Act, 2002
- (iii) For Economic offences under Biological Diversity Act, 2002
- (iv) For Economic offences under Protection of Plant Varieties and Farmers' Rights Act, 2001
- (v) For Economic offences under Information Technology Act, 2000
- (vi) For Economic offences under Juvenile Justice (Care and Protection of Children) Act, 2000
- (vii) For Economic offences under Trade Marks Act, 1999
- (viii) For Economic offences under Transplantation of Human Organs Act, 1994
- (ix) For Economic offences under SEBI Act, 1992
- (x) For Public servant taking gratification other than legal remuneration for official work under section 7 of Prevention of Corruption Act, 1988
- (xi) For Criminal misconduct by public servant under section 13 of Prevention of Corruption Act, 1988
- (xii) For Economic offences under Child Labor (Prohibition and Regulation) Act, 1986
- (xiii) For Economic offences under Environment Protection Act, 1986
- (xiv) For Economic offences under Narcotic Drugs & Psychotropic Substances Act, 1985
- (xv) For Economic offences under Emigration Act, 1983
- (xvi) For Economic offences under Air (Prevention and Control of Pollution) Act, 1981
- (xvii) For Economic offences under Bonded Labor System (Abolition) Act, 1976
- (xviii) For Economic offences under Smugglers & Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976
- (xix) For Economic offences under Water (Prevention and Control of Pollution) Act, 1974
- (xx) For Order for disposal of property at conclusion of trial under section 452 of Code of Criminal Procedure, 1973

- (xxi) For Economic offences under *Wildlife (Protection) Act, 1972*
- (xxii) For Economic offences under *Antiquities and Arts Treasures Act, 1972*
- (xxiii) For Economic offences under *Passports Act, 1967*
- (xxiv) For Economic offences under *Unlawful Activities (Prevention) Act, 1967*
- (xxv) For Economic offences under section 135 of *Customs Act, 1962*
- (xxvi) For Wilful attempt to evade tax + also etc. (both) under section 276-C of *Income Tax Act, 1961*
- (xxvii) For Economic offences under *Arms Act, 1959*
- (xxviii) For Economic offences under *Copyright Act, 1957*
- (xxix) For Economic offences under *Immoral Traffic (Prevention) Act, 1956*
- (xxx) For Economic offences under *Foreigners Act, 1946*
- (xxxi) For Offences and Penalties under section 9 of *Central Excise Act, 1944*
- (xxxii) For Economic offences under *Criminal Law (Amendment) Ordinance, 1944*
- (xxxiii) For Economic offences under *Explosive Substance Act, 1908*
- (xxxiv) For Economic offences under *Explosive Act, 1884*
- (xxxv) For Counterfeiting Govt's Stamp under section 255 of *Indian Penal Code, 1860*
- (xxxvi) For Criminal Breach of Trust under section 405 of *Indian Penal Code, 1860*
- (xxxvii) For Punishment for criminal breach of trust under section 406 of *Indian Penal Code, 1860*
- (xxxviii) For Cheating under section 415 of *Indian Penal Code, 1860*
- (xxxix) For Punishment for cheating under section 417 of *Indian Penal Code, 1860*
- (xl) For Cheating + dishonestly + also delivery of property (all) under section 420 of *Indian Penal Code, 1860*
- (xli) For Forgery under section 463 of *Indian Penal Code, 1860*
- (xlii) For Punishment for forgery under section 465 of *Indian Penal Code, 1860*
- (xliii) For Forgery of valuable security + will + also etc. (all) under section 467 of *Indian Penal Code, 1860*

- (xliv) For Falsification of Accounts under section 477 of Indian Penal Code, 1860
- (xlv) For Fraudulent use of false instrument for weighing under section 264 of Indian Penal Code, 1860
- (xlvi) For fraudulent use of false weight or measure under section 265 of Indian Penal Code, 1860
- (xlvi) For Theft under section 378 of Indian Penal Code, 1860
- (xlvi) For Punishment for theft under section 379 of Indian Penal Code, 1860
- (xlii) For Theft by clerk or servant of property in possession of master under section 381 of Indian Penal Code, 1860
- (l) For Extortion under section 383 of Indian Penal Code, 1860
- (li) For Punishment for extortion under section 384 of Indian Penal Code, 1860

### **13. Meaning for Conclusion under category of Economic Offences**

- (i) India's laws + legislations (both) not adequate for dealing with cross border's challenges which involve multiple jurisdictions + also multiplicity of laws (all).
- (ii) (a) Global economic offences increasing substantially beyond proportion to global's GDP growth.
 

But

(b) Economic offence's laws are different from country to country therefore govt.'s agencies facing challenges under multiple jurisdictions.
- (iii) 100% countries need to increase co-operation with international law enforcement agencies
- (iv) International laws agencies facing money trail + fund's origin for combating money laundering activities by reduction bank's secrecy + also asset's seizure (all).
- (v) Its suggested that international legislations be equipped to enforce forfeiture + also property's confiscation as acquired through criminal activities (both).
 

+ (plus)
- (vi) Also sharing of information's be available using technologies.

## **(B) Economic offence's Investigation by SFIO or by EOW (any)**

### **14. Meaning for parallel investigations by SFIO + also by EOW (both)**

(i) EOW not permitted for parallel investigations when Serious Frauds Investigation Officer (SFIO) already initiated investigation as referred under section 212 of CA, 2013.

(ii) (a) Abovementioned judgement passed by Justice Saurabh Banerjee in High Court at Delhi that EOW not permitted for parallel investigations when SFIO already initiated investigation as referred under section 212 of CA, 2013.

+ (plus)

(b) Also abovementioned judgement passed based on SFIO which consisting experts from several fields with their expertise + knowledge + also requisite information's received by them (all) under Section 211 of CA, 2013.

+ (plus)

(c) Also SFIO already having vast powers for investigations + for enquiry (both) of affairs of company after obtaining permission from Central govt.

### **15. Meaning for court's orders for investigations not by EOW**

(i) Justice Brijesh Sethi at Delhi's High court passed order for not to investigate by EOW when investigation already initiated by SFIO as referred under section 212 of CA, 2013

(ii) Abovementioned order passed against appeal filed by Malvinder Mohan Singh through his senior advocate Mr. Abhishek Manu Singhvi.

### **16. Meaning for court's directions for investigations by EOW**

- Gurgaon's local court allowed EOW to investigate for undervaluation of land + also for committing frauds (both) on complaint filed by MGF India Ltd. against Dubai's Emaar Properties on their Indian Arm M/s International property consultant JLL India.

**17. Meaning for conclusion on investigations by SFIO or by EOW (any)**

*(i) Investigation by SFIO*

- *SFIO permitted when MCA obtained approval from Central govt. for investigation in certain matters as referred under section 212 of CA, 2013*

*(ii) Investigation by EOW*

- *EOW permitted when aggrieved person obtained permission from concerned court for investigation against economic offences referred under certain sections of Indian Penal Code, 1860*

*(iii) Parallel investigation by SFIO + also by EOW (both)*

- (a) SFIO permitted for parallel investigations beside investigations already initiated by EOW*

- (b) EOW not permitted for parallel investigations when investigations already initiated by SFIO*

## **(C) EOW under Delhi Police**

*(Source for information's: <https://eow.delhipolice.gov.in/DPHome.html>)*

### **18. Meaning for EOW under Delhi Police**

- (i) *EOW started Crime Branch + also was located at Qutub Institutional Area PTS colony Malviya Nagar, New Delhi-110017 in 1994.*
- (ii) (a) *EOW created independent Unit to catch white collar criminals those committed economic offences involving several states + also international borders (both)*  
*+ (plus)*  
(b) *Also to use advanced technologies for similar degree of skills + professionalism because they have more skilled professionalism + also organized racketeers (all).*
- (iii) *EOW installed separate Police Station covering 100% area of National Capital Region (NCR) of Delhi in 2007.*
- (iv) *EOW started it's functioning from Police Station (PS) Mandir Marg New Delhi-110001 in new building constructed with state of art facilities in 2012.*
- (v) *EOW constituted independent specialized crime branch in 2014.*
- (vi) *EOW constituted specialized unit for exclusive investigations against economic offenders those involved in large scale frauds + also invoking huge money with wide complications (both).*
- (v) *EOW accepting cases for financial frauds + economic frauds + land frauds + building rackets + multi-level marketing frauds + bank frauds + intellectual property rights frauds + also other economic frauds (all).*
- (vi) *EOW accepting cases for complicated matters + for intricate IPC's offences + also non IPC's offences (all) under several Central's Acts in India.*
- (vii) *EOW collecting + also scrutinizing voluminous documents being received from several agencies like banks + Central govt. + State govt. + govt. departments + also private companies (all).*

- (viii) *EOW maintaining close liaison with several govt.'s + semi govt.'s departments + Ministries of Finance (MoF) + Ministry of Commerce (MoC) + Ministry of Corporate Affairs (MCA) + RBI + FIU + CEIB + SEBI + also other regulators (all).*
- (ix) *EOW not accepting cases when fraud's amount not exceeding INR 3 crore.*

## **19. *Meaning for Economic offence's investigations by EOW***

- (i) *Frauds made by Non-Banking Financial Companies (NBFCs).*
- (ii) *Frauds made by Fake Placement Agencies.*
- (iii) *Frauds made by Manpower Rackets.*
- (iv) *Frauds made by Fake sales tax exemption forms*
- (v) *Frauds made by Bank frauds*
- (vi) *Frauds made by taxpayers through excess Income tax refund*
- (vii) *Frauds made by Credit card holders*
- (viii) *Frauds made by Illegal purchasers for Land and Building*
- (ix) *Frauds made by Builders for property related matters*
- (x) *Frauds made by co-operative group housing societies*
- (xi) *Frauds made by Illegal sellers for govt.'s land*
- (xii) *Frauds made by Illegal sellers for agriculture's land*
- (xiii) *Frauds made by Persons through forged letters for govt.'s officers*
- (xiv) *Frauds made by Persons through forged manpower exports*
- (xv) *Frauds made by Persons through forged visas*
- (xvi) *Frauds made by Persons through fake Jobs*
- (xvii) *Frauds made by Persons through fake admissions in schools*
- (xviii) *Frauds made by Persons through fake admissions in colleges*
- (xix) *Frauds made by Persons through fake admissions in other institutions*
- (xx) *Frauds made by Persons through fake exports*
- (xxi) *Frauds made by Persons through fake imports*

- (xxii) *Frauds made by Persons through Chit funds*
- (xxiii) *Frauds made by Persons through Multi-level marketing's*
- (xxiv) *Frauds made by Persons through Stock Markets*
- (xxv) *Frauds made by Persons through fake loans*
- (xxvi) *Frauds made by Persons through criminal breach of trust*

## **20. Meaning for Cyber Crime offence's investigations by IFSO**

- (i) *Intelligence Fusion & Strategic Operations (IFSO) under Delhi Police functioning as Special Cell + specialised units for handling 100% complex + also sensitive cases of cyber crimes specifically when victims are women + also children (all).*
- (ii) *Cyber Crime Unit of IFSO is equipped with state-of-art Cyber Lab + having cyber forensic capabilities like extraction of deleted data from hard disks + also from mobile phones (all)*
- (iii) *Cyber Crime Unit of IFSO having images + hash value calculations + forensic servers + portable forensic tools for on-site examinations + facility for extracting data from latest Android phones + iOS phones + also other Chinese phones (all).*

## **21. Meaning for Particulars of EOW's officers for investigations**

S.No	Name	Department	Contact Number	E-mail
(i)	<i>Ms. Shalini Singh, IPS</i>	<i>Spl. CP</i>	<i>+9111-23740599</i>	<i>splcp.eow@delhipolice.gov.in</i>
(ii)	<i>Ms Sindhu Pillai A, IPS</i>	<i>Jt CP</i>	<i>+9111-23746615</i>	<i>jtcp.eow@delhipolice.gov.in</i>
(iii)	<i>Sh. Surendra Choudhary, IPS</i>	<i>DCP-I</i>	<i>+9111-23361655</i>	<i>dcp1.eow@delhipolice.gov.in</i>
(iv)	<i>Sh. Vikram K. Porwal</i>	<i>DCP-II</i>	<i>+9111-23747204</i>	<i>dcp2.eow@delhipolice.gov.in</i>
(v)	<i>Sh. Anyesh Roy</i>	<i>DCP-III</i>	<i>+9111-23746610</i>	<i>dcp3.eow@delhipolice.gov.in</i>

(vi)	Sh. Virender Kadyan	ACP Sec-I	+9111-23746754	----
(vii)	Sh. Hari Singh	ACP Sec-II	+9111-23746749	----
(viii)	Sh. Manoj Kumar	ACP Sec-III	+9111-23406713	----
(ix)	Sh. Sachinder Mohan Sharma	ACP Sec-IV	+9111-23746756	----
(x)	Sh. Nageen Kaushik	ACP Sec-V	+9111-23406715	----
(xi)	Sh. Ramesh Kumar Narang	ACP Sec-VI	+9111-23746614	----
(xii)	Sh. Ghanshyam	ACP Sec-VII	+9111-23746748	----
(xiii)	Sh. Manmohan Singh	ACP Sec-VIII	+9111-23406715	----

## 22. Meaning for Particulars of EOW's deptt. for investigations

S.No	Department	Contact Number	E-mail
(i)	SHO	+9111-23746784	sho-eow-dl@delhipolice.gov.in
(ii)	Duty Officer	+9111-23745317	----
(iii)	Reception	+9111-23361991	----
(iv)	Complaint Branch	+9111-23406867	cbeow-dl@delhipolice.gov.in
(v)	CRO	+9111-23746612	----
(vi)	Legal Cell	+9111-23406866	----

## **(D) EOW under Mumbai (Maharashtra) Police**

*(Source for information's: <https://mumbaipolice.gov.in/>)*

### **23. Meaning for EOW under Mumbai Police**

- (i) *Joint Commissioner of Police Mumbai is overall in-charge + also supervising officers for investigating complicated white collar crimes like general cheatings + frauds in banking + frauds in medical fields + frauds in job racketeering + frauds in shares + also frauds in bogus stamps (all).*
- (ii) *EOW is responsible for organizing new strategies + for various training programs to enhance efficiency officers + also employees (all).*

### **24. Meaning for EOW's divisional units for investigations**

- (i) *Banking-I – for bank's economic offences committed by Individuals.*
- (ii) *Banking-II - for bank's economic offences committed by Companies.*
- (iii) *Housing-I – for housing's economic offences committed by Individuals.*
- (iv) *Housing-II – for housing's economic offences committed by Developers + Contractors + also by Govt. Agencies (all).*
- (v) *General Cheating-I - for cheating's economic offences committed by corporate + non corporate (both).*
- (vi) *General Cheating-II – for cheating's economic offences committed under corporate frauds for Public Sector Undertakings (PSUs) + also govt.'s institution by corporate + non corporate (all).*
- (vii) *General Cheating-III - for cheating's economic offences committed under business transactions by corporate + non corporate (both).*
- (viii) *Job Racketeering Unit-IV - for cheating's economic offences committed under Job racketeering + Education frauds + also Medical frauds by corporate + non corporate (all).*
- (ix) *Shares Unit-V - for cheating's economic offences committed under Shares + Security market + also Commodity market by corporate + non corporate (all).*

- (x) *FICN Unit -VI - for cheating's economic offences committed under govt. stamps + also for Counterfeit currencies by corporate + non corporate (all)*
- (xi) *MPID Unit- VII - for cheating's economic offences committed under Investments + deposits frauds + also MPID frauds by corporate + non corporate (all).*
- (xii) *Training Unit-VIII – for training under crime investigations for officers + also employees (both).*
- (xiii) *Intelligence Unit-IX - for collecting confidential information's under frauds + also for investigating crimes (both).*
- (xiv) *Admin Unit-X – for operating under administration unit + malkhana + also pairavi (all).*
- (xv) *MLM Unit-XI – for operating under multi level marketing.*
- (xvi) *IPR Unit-XII – for cheating's economic offences committed under Intellectual Property Rights (IPR) by corporate + non corporate (both).*

## **25. Meaning for EOW's Crime Branch CONTROL for investigations**

- (i) *Crime Branch Control is responsible for cases covered under Essential Commodities Act + Copy Right Act + Food Safety Act + Trademark Act + Drugs and Cosmetics Act + also Control orders issued under Essential Commodities Act (all).*
  - + (plus)*
- (ii) *Also Crime Branch Control responsible for eliminating milk adulteration + sale of banned Gutkha + scented tobacco products within Mumbai's jurisdiction + for eliminating adulteration + also pilferage for oil and petroleum products (all).*

## **26. Meaning for EOW's Sales Tax Unit for investigations**

- (i) *Sales Tax Unit came into existence on April 21, 1977 for investigating cases for Sales Tax Act's violation + also within Mumbai Police's Commissionerate (both).*
  - + (plus)*

- (ii) Also Sales Tax Unit is responsible for VAT evasion's cases
- Crime Branch Control Unit + also Sales Tax Unit (both) working under DCP (STF) supervision.

**27. Meaning for Particulars of govt.'s deptt. for investigations**

<i>S.No</i>	<i>Department</i>	<i>Phone Numbers</i>
(i)	<i>Jt.C.P. - EOW</i>	+9122-22625028
(ii)	<i>Steno to Jt.C.P. - EOW</i>	+9122-22620111
(iii)	<i>A.C.P. (I) C.B. - EOW</i>	+9122-22630818
(iv)	<i>A.C.P. (II) C.B. - EOW</i>	+9122-22671641
(v)	<i>A.C.P.(III) C.B. - EOW</i>	+9122-22620111
(vi)	<i>General Branch</i>	+9122-22620787
(vii)	<i>General Branch Unit-I (Banking)</i>	+9122-22620111
(viii)	<i>General Branch Unit-II (Housing)</i>	+9122-22618102
(ix)	<i>General Branch Unit-III (Cheating)</i>	+9122-22620111
(x)	<i>General Branch Unit-IV (Passport)</i>	+9122-22620111
(xi)	<i>General Branch Unit-V (Shares)</i>	+9122-22620111

## **(E) EOW under Chennai (Tamil Nadu) Police**

*(Source for information's: <https://tneow.gov.in/>)*

### **28. Meaning for EOW under Chennai Police**

- *EOW in Chennai (Tamil Nadu) Police consisting 3 units like*
  - (i) *Commercial Crime Investigation Wing (CCIW) unit*
  - (ii) *Idol Wing (IW) unit*
  - (iii) *EOW (Financial Institutions) 1<sup>st</sup> + 2<sup>nd</sup> (both) units*

### **29. Meaning for EOW's CCIW Unit for investigations**

- (i) *CCIW unit is constituted on January 20, 1971 to investigate economic offence for defalcation of funds in co-operative societies for 15 departments.*
- (ii) *CCIW unit is headed by 1 SP + also 7 DSPs in 7 CCIW Sub-Divisions.*
- (iii) *CCIW's 32 units existed in Tamil Nadu headed by Police Inspectors like 34 Inspectors + also 65 Sub-Inspectors (both).*
- (iv) *CCIW is initially constituted in 1967 with 4 Police inspectors + 8 Sub- Sub-Inspectors + 15 Constables (all) to investigate frauds + also misappropriation of funds in Co-operative Societies in 5 district like:*
  - (a) *North Arcot*
  - (b) *Thiruchirapalli*
  - (c) *Thanjavur*
  - (d) *Salem*
  - (e) *Coimbatore.*
- (v) *CCIW expanded its jurisdiction + also ambit for functioning (both) during 2<sup>nd</sup> consolidation + also activity's expansion (both) in 1970 as exclusive wing for investigating defalcation of funds by Co-operative societies under 12 departments like:*
  - (a) *Director of Handloom and Textiles*

- (b) *Director of Sugar*
- (c) *Director of Khadi and Village Industries*
- (d) *Registrar of Housing*
- (e) *Director of Fisheries*
- (f) *Director of Industries and Commerce*
- (g) *Director of Animal Husbandry*
- (h) *Commissioner of Milk Production and Diary Development*
- (i) *Director of Oil Seeds*
- (j) *Director of Agro Engineering*
- (k) *Director of Sericulture and Agriculture*
- (l) *Director of Social Welfare*

(vi) *CCIW is brought under EOW's control in 1970.*

(vii) *CCIW now headed by ADGP-EOW + assisted by I.G.-EOW + also SP-CCIW (all). CCIW's field level monitoring being exercised by 7 Deputy Superintendents of Police in 7 Sub-divisions like :*

- (a) *Chennai*
- (b) *Villupuram*
- (c) *Salem*
- (d) *Thanjavur*
- (e) *Coimbatore*
- (f) *Madurai*
- (g) *Tirunelveli.*

(viii) (a) *CCIW investigating Co-operation societies when misappropriation is exceeding INR 1 lac*  
*+ (plus)*

(b) *Also Crime Branch investigating Co-operation societies by concerned District Crime Branch when misappropriation exceeding INR 50 thousand*

+ (plus)

(c) Also Local Police investigating Co-operation societies when misappropriation not exceeding INR 50 thousand

(ix) CCIW now investigating 51 cases + monitoring progress for 1043 cases (both) pending under trial in several courts in Tamil Nadu where complaints are filed by Deputy Registrar or Assistant Directors or Special Officers (any) after enquiry already made under section 81 of Tamil Nadu Co-operative Societies Act.

### **30. Meaning for EOW's Idol Wing (IW) Unit for investigations**

(i) Idol Wing-CID is created on October 07, 1983 by Home (Police-IV) department for investigating certain cases like:

- (a) For theft of declared antiques idols.
- (b) For theft of old idol ageing more than 100 years.
- (c) For theft of idol having State wise or Inter-State wise effect.
- (d) For theft of idol exceeding market value INR 5 Lac.
- (e) For theft of idol having sensitive nature + also ordered to be taken up by State Government (both).

(ii) IW unit is headed by Additional Director General of Police + by IGP + IW-CID + SP + also IW-CID (all).

(iii) IW-CID is headed by ADGP Dr. K. Jayanth Murali (IPS) who functioning under IGP's control Dr. R. Dhinakaran (IPS) + also under SP's supervision R. Ponni, (IPS)

(iv) (a) Idol theft cases were investigated by small team of CB-CID's till 1980.

- (b) Idol wing-CID constituted on October 07, 1983 to investigate Idol theft cases with 1 SP + 1 DSP + 5 Inspectors + 3 SIs + 4 HCs + 3 Gr.I PCs + also 13 Gr.II PCs (all).
- (c) Idol theft wing is functioning from head quarter located at Chennai.

(v) CB-CID bifurcated + also Idol Wing brought under control of EOW in 2000

(vi) *Idol Wing-CID now headed by DIG-Idol Wing + assisted by 1 DSP + also 5 Inspectors (all).*

(vii) *Idol Wing-CID's Primary functions*

- (a) *To investigate cases for idol's theft + also antiques exceeding in value INR 5 Lac.*
- (b) *To investigate cases for idol's theft already referred by State Govt.*
- (c) *To co-ordinate in investigation for important idol's theft cases which being handled by District Police*
- (d) *To collect intelligence for nefarious activities by antique dealers + also art collectors (both).*

### **31. Meaning for EOW's (Financial Institution) unit for investigations**

- (i) *EOW (Financial Institutions) unit is constituted on January 01, 2000 to investigate large scale's cheatings + also financial frauds (both) committed by Non Banking Financial Companies (NBFCs).*
- (ii) (a) *EOW (Financial Institutions) unit-1<sup>st</sup> is headed by IGP Abhin Dinesh Modak (IPS) + CCIW - CID + K. Palanikumar, (SP)*
- (b) *EOW (Financial Institutions) unit-2<sup>nd</sup> is headed by Vandita Panday, (IPS) + also A. Thangavelu (IPS) (both).*

### **32. Meaning for Particulars of govt.'s deptt. for investigations**

<i>S.No</i>	<i>Name of officer</i>	<i>Designation</i>	<i>Telephone Number</i>	<i>E-mail ID</i>
<i>(i)</i>	<i>Tr. Abhin Dinesh Modak, IPS</i>	<i>ADGP-EOW</i>	<i>+9144-22501307</i>	<i>(a) adgpeow.dgp@tn.gov.in, (b) eowadgp@gmail.com</i>
<i>(ii)</i>	<i>Tmt.N.Z.Asiammal, IPS</i>	<i>IGP – EOW</i>	<i>+9144-22501308</i>	<i>(a) igt1eow.dgp@tn.gov.in, (b) igpeowchennai@gmail.com</i>

(iii)	Tr. S.S.Maheswaran	SP – EOW (Head quarter)	+9144-22504311	(a) sphqrseow.dgp@tn.gov.in, (b) sphqrseow@gmail.com
(iv)	Tmt.S.Meglina iden, I/C	SP-EOW - Admin	+9144-22504312	spadmineow.dgp@tn.gov.in
(v)	Tmt.S.Meglina iden	SP – EOW (SZ)	+9144-22504312	(a) spszeow.dgp@tn.gov.in, (b) speowsz@gmail.com
(vi)	Tr.V.Ankit Jain, IPS	SP – EOW (CZ)	+9144-22504313	(a) spczeow.dgp@tn.gov.in, (b) speowcz@gmail.com
(vii)	Tr.V.Ankit Jain, IPS	I/C SP – EOW (WZ)	+9144-22504313	(a) spwzeow.dgp@tn.gov.in, (b) speowwz@gmail.com
(viii)	Tr.D.Ramesh Babu	SP – EOW (NZ)		(a) spnzeow.dgp@tn.gov.in, (b) eownorthzone@gmail.com

## **(F) EOW in Kolkata (West Bengal) Police**

*(Source for information's: <https://deo.wb.gov.in/>)*

### **33. Meaning for EOW under Kolkata Police**

- (i) (a) *Economic Offences Investigation (EOI) Cell is constituted on January 29, 2004 under Finance Department of Govt. of West Bengal to investigate economic offences + also related activities (both).*  
*+ (plus)*
- (b) *Also EOI cell required to investigate cases for economic offences committed by NBFCs + by unincorporated bodies + to deal with matters for tax evasions under several State Acts + Rules administered by Finance Department + also related malpractices under State Acts (all).*
- (ii) (a) *West Bengal Protection of Interest of Depositors in Financial Establishments (WBPIDFE) Act, 2013 enacted in Kolkata simultaneously with EOI Cell.*  
*+ (plus)*
- (b) *Also EOI cell required to create separate Director of Economic Offence (DEO) under Home and Hill Affairs Department + also to merge in EOI Cell in Directorate (both).*
- (iii) (a) *Department's matters belonging to WBPIDFE Act, 2013 transferred under Home Department on June 13, 2016*  
*+ (plus)*
- (b) *Also DEO transferred under Home Department on July 14, 2016*  
*+ (plus)*
- (c) *Also head of organization re-designated as DEO West Bengal*  
*+ (plus)*
- (d) *Also declared as Competent Authority under the above Act.*

### **34. Meaning for EOW's functioning for investigations**

- *DEO permitted for enforcement + also implementation of provisions (both) under WBPIDFE Act, 2013.*

**35. Meaning for Particulars of EOW's officers for investigations**

S.No	Name	Designation	Number	Email address
(i)	Shri Gyanwant Singh, IPS	Director	+9133-2262 8454	deo.home-wb@gov.in
(ii)	Control Room	----	+9133-2262 8454 + also 18003458670 (both)	deo.home-wb@gov.in
(iii)	Shri Jayanta Chakraborty	Dy. SP (HQ)	+9133-2262 8454	deo.home-wb@gov.in
(iv)	Shri Rathindra Nath Boxi	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(v)	Shri Utpal Purkait	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(vi)	Smt. Ranjana Malakar	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(vii)	Shri Satyabrata Chakraborty	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(viii)	Shri Joydeep Bandyopadhyay	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(ix)	Shri Tarkeshwar Ojha	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in

**36. Meaning for treated acceptance of deposits in instalments by jewellery shops**

(i) Money received by jewellery shops in instalments for delivering jewellery exceeding 365 day be treated acceptance of deposit against money received in instalments

or

(ii) Returned money with or without interest (any) + also returned exceeding 365 day (both) simultaneously.

**37. Meaning for not treated acceptance of deposits in instalments by jewellery shops**

(i) Money received by jewellery shops in instalments for delivering jewellery not exceeding 365 day be not treated acceptance of deposit against money received in instalments

Or

(ii) Returned money with or without interest (any) + also returned in not exceeding 365 day (both) simultaneously.

**38. Meaning for Money Circulation Schemes (MCS) for investigations**

- (i) To include schemes for promising easy or quick money (any) after becoming member.
- (ii) To include for sale of products or services (any) linked with enrolling more and more members for receiving subscription fees.
- (iii) MCS's members required to enrol more members accordingly small portion of subscription fee being distributed among members

**39. Meaning for Ponzi Schemes (PS) for investigations**

- (i) To include collection of money from public based on promises for high returns.
- (ii) PS not creating any asset + also collection from 1<sup>st</sup> depositor being paid as return to 2<sup>nd</sup> depositor (both).
- (iii) PS not having any activity for generating returns therefore becomes unviable.

**40. Meaning for public's precautions for high return's promised against investments**

- (i) Public be ensured before investing whether entity is already registered with financial regulators + also entity authorised to accept public deposits (both).
- (ii) Public be ensured before investing that investing for high returns always carry high risk therefore extreme precautions be taken.

**41. Meaning for EOW's online FIR for investigations**

- (i) FIR required to be lodged at concerned police station
- (ii) FIR not permitted to lodge online FIR through website
- (iii) Enquiry be made online through website only

**42. Meaning for EOW's investigations for NBFCs under WBPIDFE Act, 2013**

- NBFCs already covered under scope of WBPIDFE Act, 2013

**43. Meaning for EOW's recovery procedure from NBFCs**

- (i) DEO West Bengal required to publish advertisement in print media + also on website (both).

- (ii) *DEO West Bengal permitted to receive application for recovery of deposit in prescribed format.*
- (iii) *Application format be available in advertisement.*
- (iv) *Application be deposited with Deposit Receipt (DR).*
- (v) *Application be submitted within due date already given in advertisement.*
- (vi) *Application be submitted after issue of notice by designated court for filing application when deadline already missed as 2<sup>nd</sup> opportunity to DR holders*

**44. Meaning for EOW's designated court for trial under WBPIDFE Act, 2013**

- (i) *To include every 3<sup>rd</sup> Court of Additional District and Sessions Judge be treated designated court in 100% districts headquarters*

*But*
- (ii) *Abovementioned districts headquarters courts do not include Uttar Dinajpur, Court of District & Sessions Judge + also Court of Judge, Bench-II, City Sessions Court, Calcutta (all).*

**45. Meaning for EOW's designated court for aggrieved persons with court's order**

- *Aggrieved persons permitted for filling appeal before Kolkata high court*

**46. Meaning for EOW's online recovery**

- *DR be deposited physically + also receipt be obtained from DEO (both).*

**47. Meaning for NBFC's filing of returns with DEO under WBPIDFE Act, 2013**

- *NBFCs required to file 2 returns (Form I + Form II) physically or by post (any)*

## **(G) MCA's guidelines for investigations under Companies Act (CA) 2013**

*(MCA's General Circular Number: 1/2020 on March 02, 2020)*

### **48. Meaning for MCA's guidelines for investigations under CA, 2013**

- *MCA permitted for Investigations through SFIO or inspector or EOW to identify for officer in default to initiate proceedings against violations or economic offences (any) committed under several provisions of CA, 2013 + also Indian Penal Code (IPC), 1860 (both).*

### **49. Meaning for officer in defaults referred under section 2(60) of CA, 2013**

- *Officer in default to be decided for fixing liability for penalty + punishment under several provision of CA, 2013 + also Indian Penal Code (IPC), 1860 (all) when certain officers to be treated officer in defaults like:*
  - (i) *Whole Time Director (WTD)*
  - (ii) *Key Managerial Personnel (KMP)*
  - (iii)
    - (a) *Director(s) approved by Board of Directors (BoDs) for specified duties + (plus)*
    - (b) *Also director(s) filed specified Form (GNL-3) consent in writing with ROC when KMP already not appointed*
  - (iv) *Other person under immediate authority for BoDs or under KMP (any) + also responsible for maintenance + filing or distribution of accounts or records + authorised + also actively participating to take active steps to prevent any default (all)*
  - (v) *Other person who is advising or directing or instructing to BoDs or accustomed to act other than advising in professional capacity*
  - (vi) *100% director(s) those aware for contravention being part of proceedings of BoDs for participating in proceedings without objecting to same*

*Or*

*When contravention taken place with his consent or connivance (any)*
  - (vii) *Share transfer agents + registrars + also merchant bankers (all) be treated officer in defaults for issue or transfer of shares*

**50. Meaning for liability of WTD + KMP + etc. (all) for officer in defaults**

- (i) *WTD + KMP normally associated with company's day-to-day functioning therefore both jointly liable for default committed by company*
- (ii) *Any director in absence of KMP + also who has given consent for incurring his liability towards company's day-to-day functioning (both) through filing Form GNL-3 with ROC*
- (iii) *Abovementioned Director(s) required to give consent (Form GNL-3) for incurring liability like dealing with maintenance or filing or distribution of accounts or records (any).*
- (iv) *Specific director or officer (any) be liable for penal provisions when he himself accountable for default not others director or officer liable for default.*

**51. Meaning for liability of Independent (IDs) or Non Executive Director (NEDs)**

- (i) *IDs or NEDs liable for acts of omission or commission which occurred with their knowledge or attributable through BoDs process + their consent or convenience or they have not acted diligently (any) referred under section 149(12) of Companies Act (CA), 2013*
- (ii) *Certain IDs or NEDs being non-promoter + also non-KMP (both) not liable for penal provisions like*
  - (a) *Director(s) nominated by govt. on Public Sector Undertaking (PSUs)*
  - (b) *Director(s) nominated by Public Sector Financial Institutions (PSFIs) or Financial Institutions (FIs) or Banks those also participated in company's equity capital or participated otherwise (any)*
  - (c) *Director(s) appointed under statutory regulatory requirement like appointed by NCLT.*

**52. Meaning for default's nature for application of penal provisions**

- (i) *IDs or NEDs not liable when specifically not provided under CA, 2013 or in order :*
  - (a) *Filling of information's or records (any) with ROC*

- (b) Maintenance of statutory registers or minutes of meetings (any)
- (c) Order's compliance as issued by statutory authority or NCLT under CA, 2013
- (ii) IDs or NEDs liable when specifically provided under CA, 2013 or in order (any) :
  - (a) Filling of information's or records (any) with ROC
  - (b) Maintenance of statutory registers or minutes of meetings (any)
  - (c) Order's compliance as issued by statutory authority or NCLT under CA, 2013
- (iii) IDs or NEDs liable when no WTDs or KMPs appointed under CA, 2013 or in order

**53. Meaning for service of notices for investigations proceedings**

- (i) 100% care be taken to ensure that notice be served on company during enquiry or inspection or investigation or adjudication proceedings (any) for requiring necessary documents to ascertain involvement of concerned officer
- (ii) 100% care be taken to ensure that civil or criminal proceedings (any) be not unnecessary initiated against IDs or NEDs except sufficient evidences are existed

**54. Meaning for verification of form DIR-11 or DIR-12 on default's date**

- Investigator permitted to examine form DIR-11 or DIR-12 + annual return + financial statements (all) as available with ROC's office to ascertain that director or KMP was serving in company as on date of default

**55. Meaning for sanction from Director General of Corporate Affairs under MCA**

- ROC required to take sanction from Director General of Corporate Affairs of MCA before initiation of proceedings when ROC has doubt about liability of person

**56. Meaning for Standard Operating Procedure (SOP) for initiating prosecutions**

- (i) ROC required to follow SOP for 100% on going cases to initiate prosecutions +(plus)
- (ii) Also ROC required to obtain sanction from MCA when SOP not followed

## **(H) EOW + Cyber Crime Cell (CCC) offices in different Cities in India**

### **57. Office in Agartala (Tirpura)**

*Ajit Pratap Singh (IPS),*

*The Superintendent of Police (Cyber Crime), Tripura Police Crime Branch, Police Headquarters,*

*Fire Brigade Chowmuhani, Agartala-799 001*

*Ph: +91 9436123743 / +91-0381-2304346*

*Email: spcybercrime@tripurapolice.nic.in*

### **58. Office in Ahmedabad (Gujarat)**

*(i) Dy. Inspector General of Police, C.I.D. (Crime & Railways) Gandhinagar (Gujarat).*

*(ii) Additional Director General of Police, C.I.D. (Crime & Railways),*

*4th Floor, Police Bhavan, Sector-18, Gandhinagar-382018*

*Ph: +91-9978402887 / +91079-23259419*

*Fax: +91-23257545*

### **59. Office in Itanagar (Arunachal Pradesh)**

*Inspector General of Police (L & O/ Crime)*

*Police Head Quarters,*

*Government of Arunachal Pradesh, Itanagar-791113*

*Ph: +91-94360407040360 / +91-360-2212734 / Fax: +91-360-2212735*

*Email: arpolice@rediffmail.com; crbarunpol@gmail.com;*

### **60. Office in Bangalore (Karnataka)**

*(i) Assistant Inspector General of Police (AIGP)*

*(ii) The Director General & Inspector General of Police (DG & IGP)*

*Nrupathunga Road Bengaluru – 560 001*

*Ph: +91-80-22942349/22942360*

### **61. Office in Mumbai (Maharashtra)**

*Cyber branch, Sector 10, Oppo RBI, CBD Belapur, Navi Mumbai - 400614*

*Ph: +91-22-27578309*

*Email: cybercell.navimumbai@mahapolice.gov.in*

**62. Office in Bhopal (Madhya Pradesh)**

*State Cyber Police, Police Radio Headquarters*

*Bhadbhada Road, Bhopal*

*Ph: +91-755-2770278*

*Email: mpcyberpolice@gmail.com*

*Website : www.mpcyberpolice.nic.in*

**63. Office in Bhubaneshwar (Odisha)**

*Additional D.G.-CID, Crime Branch*

*Buxi Bazaar, Cuttack - 753 001*

*Ph: +91-671-23048340671 / Fax: +91-671-2304659*

*Email : adgcidcb.orpol@nic.in*

**64. Office in Bhubaneshwar (Odisha)**

*Cyber Crime Police Station CID, Crime Branch*

*Cuttack*

*Ph: +91-671-2305485 / Fax: +91-671-2305961*

*E-mail : cid-cyberpetition@gov.in*

*Website : cybercrime.gov.in*

**65. Office in Bhubaneshwar (Odisha)**

*Plot No:-141 Keshari Nagar, Unit-5*

*Bhubaneswar-14 Dist- Khurda.*

*Ph: +91-671-2394727 / 91-674-2394129 / Fax: +91-674-2393129*

*Email: digpeow.odpol@nic.in, speowcidcb.odpol@nic.in*

**66. Office in Chandigarh (Punjab)**

*Home Guard Building, Sector-17, Chandigarh*

*Ph: +91-172-2724402 / Email: pdspeow-chd@nic.in*

**67. Office in Chennai (Tamil Nadu)**

*Meena, Superintendent of Police,*

*Sidco, Alandur Rd, Thiru Vi Ka Industrial Estate, SIDCO Industrial Estate, Guindy,*

*Chennai-600032*

*Ph: +91-44-22501312 / Email: speowunit@gmail.com*

**68. Office in Chennai (Tamil Nadu)**

*S Venkatasamy, Superintendent of Police, CID,  
Dumas Street, Pondicherry HO, Pondicherry - 605001  
Ph: +91-9489205010 / +91-41-32224061  
Email: spcid.pon@nic.in*

**69. Office in Dehradun (Uttarakhand)**

*Senior Superintendent of Police, Special Task Force (STF)  
Near Fire Station, Gandhi Road, Dehradun - 248001  
Ph: +91-8859778859 / +91-135-2651689 / Fax: +91-135-2651689*

**70. Office in Gangtok (Sikkim)**

*Superintendent of Police, Criminal Investigation Dept., Sikkim Police Headquarters  
Gangtok - 737101  
Ph: +91-754796500 / +91-235-92202087  
Email: spcid@sikkimpolice.nic.in*

**71. Office in Guwahati (Assam)**

*Additional Director General of Police,  
Bureau of Investigation & Economic Offences, Government of Assam  
Srimantapur, Opposite Border Office, Bhangagarh, Guwahati-781032  
Ph: +91-361- 2468515  
Website: [www.assampolice.com](http://www.assampolice.com)*

**72. Office in Chandigarh (Haryana)**

*Deputy Inspector General of Police  
Ph: 0172- 2587529, / 2583281 (PKL) / 2740239, 2743157 (CHD)  
Email: adgp.crime@hry.nic.in / police@hry.nic.in*

**73. Office in Hyderabad (Telangana)**

*(i) Superintendent of Police, CID, EOW,  
(ii) Additional Director General of Police, CID, DGP  
Office Complex, III Floor, Lakdikapool, Hyderabad-500004  
Ph: +91-9440627693 / +91-40-23242424 / 23147616  
Email: addlbgp-cid@tspolice.gov.in*

**74. Office in Hyderabad (Andhra Pradesh)**

(i) Additional Superintendent of Police, Economic Offences Wing(EOW),  
(ii) Addl. Director General of Police, Crime Investigation Department, AP DGP  
Head Quarters, 1<sup>st</sup> Floor, Mangalagiri,  
Guntur Urban District -522503  
Ph: +91-9440700856 / +91-863-2340168/ 2340559  
Email: [adgcid@ap.gov.in](mailto:adgcid@ap.gov.in)

**75. Office in Jaipur (Rajasthan)**

Ashok Kumar Rathore ADGP (ATS & SOG)  
In front of Wireless Police Lines, Ghat Gate, Agra Road, Jaipur  
Ph: +91-141-2600123

**76. Office in Jaipur (Rajasthan)**

Vijay Kumar Singh, IGP (CID-CB)  
Police Headquarters, Lal Kothi, Jaipur  
Ph: +91-141-2740580

**77. Office in Jammu (Jammu & Kashmir)**

SSP Crime, Jammu,  
CPO Complex CPO Chowk, Panjtrithi Jammu, Jammu and Kashmir-180001.  
Ph: +91-191-2578901  
Email: [sspcrimejmu@jkpolice.gov.in](mailto:sspcrimejmu@jkpolice.gov.in)

**78. Office in Jammu (Jammu & Kashmir)**

Crime Branch, Kashmir  
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Email: [cbkmr@jkpolice.gov.in](mailto:cbkmr@jkpolice.gov.in)

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CPO Complex CPO Chowk, Panjtrithi Jammu, Jammu and Kashmir-180001.  
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**80. Office in Kanpur (Uttar Pradesh)**

*Signature Building, Tower 4, Floor 5th, Police Head Quarter,  
Gomti Nagar Extension, Lucknow 226002  
Ph: +91-9454400581 / +91-522-2390538  
E-mail: Sp-cyber.lu@up.gov.in / Asp-cyber.lu@up.gov.in*

**81. Office in Kanpur (Uttar Pradesh)**

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**82. Office in Kolkata (West Bengal)**

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Lalbazar, Kolkata- 700001  
Ph: +91-33 2250-5427  
Email: dccyber@kolkatapolice.gov.in  
Website: www.kolkatapolice.gov.in*

**83. Office in Kolkata (West Bengal)**

*(i) The Additional Director General of Police, Criminal Investigation Department  
Govt. of West Bengal 31, Belvedere Road, Alipore, Kolkata- 700027  
Ph: +91-33-2450 6100/2450 6174  
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Website: www.wbpolice.gov.in*

**84. Office in Imphal (Manipur)**

*Superintendent of Police, Crime Branch Manipur,  
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**85. Office in Shillong (Meghalaya)**

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**98. Office in Raipur (Chhatisgarh)**

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*Ph: +91-9479191493 / +91-771-2331920*

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