

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 1st 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

Mr. Satish Agarwal (FCA) is heading M/s Satish S Agarwal & Co. Chartered Accountants since 1985 with a team of dynamic young professionals serving clients from various business sectors including public listed companies and government undertakings. Firm was also registered with PCAOB (USA) for undertaking audits and other work of US GAAP.

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

Or

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)*



125 FAQ's on Statutory Powers of Directorate of Revenue Intelligence (DRI)

INDEX		
S.No	Topics	Page No.
(A) Establishment of DRI for Anti-Smuggling + Terror Financing activities		7
1.	Introduction of DRI under govt. of India	7
2.	Monetary Reward by DRI for encouraging information's from informers	7 & 8
3.	History (Background) of DRI in India	8 to 10
4.	Expectations (objects) of Govt. to establishment DRI in India	10 & 11
(B) Name + Address + Phone No + Email of DRI's offices in India		12
5.	Delhi Head Quarter (HQ) office	12
6.	Ahmadabad zone office	12
7.	Gandhidham Region office	12
8.	Jamnagar Region office	12
9.	Surat Region office	12
10.	Bhavnagar Sub Region office	12
11.	Vapi Sub Region office	12
12.	Bangalore zone office	12
13.	Mangalore region office	13
14.	Cochin zone office	13
15.	Trivandrum region office	13
16.	Calicut region office	13
17.	Chennai zone office	13
18.	Coimbatore region office	13
19.	Madurai sub region office	13

20.	<i>Trichy region office</i>	13
21.	<i>Tuticorin region office</i>	14
22.	<i>Delhi zone office</i>	14
23.	<i>Jaipur region office</i>	14
24.	<i>Jodhpur sub region office</i>	14
25.	<i>Hyderabad zone office</i>	14
26.	<i>Visakhapatnam region office</i>	14
27.	<i>Vijayawada region office</i>	14
28.	<i>Bhubaneshwar region office</i>	15
29.	<i>Nellore sub region office</i>	15
30.	<i>Kakinada sub region office</i>	15
31.	<i>Kolkata zone office</i>	15
32.	<i>Siliguri region office</i>	15
33.	<i>Silchar sub region office</i>	15
34.	<i>Guwahati zone office</i>	15
35.	<i>Berhampore region office</i>	15
36.	<i>Malda sub region office</i>	15
37.	<i>Aizwal region office</i>	16
38.	<i>Imphal region office</i>	16
39.	<i>Agartala region office</i>	16
40.	<i>Shillong region office</i>	16
41.	<i>Dibrugarh sub region office</i>	16
42.	<i>Lucknow zone office</i>	16
43.	<i>Noida region office</i>	16
44.	<i>Gorakhpur sub region office</i>	16
45.	<i>Varanasi sub region office</i>	16
46.	<i>Patna region office</i>	17
47.	<i>Muzaffarpur region office</i>	17

48.	<i>Purnea sub region office</i>	17
49.	<i>Ludhiana zonal office</i>	17
50.	<i>Amritsar region office</i>	17
51.	<i>Chandigarh region office</i>	17
52.	<i>Jammu region office</i>	17
53.	<i>Sri Nagar sub region office</i>	17
54.	<i>Mumbai zone office</i>	18
55.	<i>Nhava Sheva region office</i>	18
56.	<i>Nagpur region office</i>	18
57.	<i>Indore zonal office</i>	18
58.	<i>Goa region office</i>	18
59.	<i>Gangtok region office</i>	18
60.	<i>Andaman & Nicobar Island (Port Blair) region office</i>	18
61.	<i>Dimapur region office</i>	18
62.	<i>Itanagar region office</i>	19
63.	<i>Kannur region office</i>	19
64.	<i>Pune region office</i>	19
65.	<i>Bhopal region office</i>	19
66.	<i>Raipur region office</i>	19
67.	<i>Karwar sub region office</i>	19
68.	<i>Belgaum sub region office</i>	19
69.	<i>Haldia sub region office</i>	19
70.	<i>Behrampore region office</i>	19
(C) Role of India's Customs + DRI for National Security + Economy (both) in India		20
71.	<i>Roles of India's customs regulations for national security + Economy (both)</i>	20 & 21
72.	<i>Roles of India's customs + DRI (both) for Seizures of heroin + etc. (all) in India</i>	21 & 22
73.	<i>Roles of India's customs + DRI (both) for Fake Indian Currency Notes (FICN)</i>	22 & 23
74.	<i>Roles of India's customs + DRI (both) for Strategic Trade Control Enforcement</i>	23 & 24

(D) Statistics for India's Customs + DRI + CBI + BSF + other LEAs + etc. (all)		25
75.	Performance of India's Customs + DRI for Anti Smuggling + etc. (all) in India	25
76.	Performance of DRI for Arrest + detention + prosecution + etc. (all) in India	25 & 26
77.	Performance of India's Other Agencies for Anti Smuggling + etc. (all) in India	26 & 27
78.	Performance of Central Reserve Police Force (CRPF) for Anti Smuggling in India	27 & 28
79.	Performance of CRPF for recovery of drugs + narcotics + etc. (all) in India	28
80.	Performance of Indian Coast Guard (ICG) for recovery of drugs + narcotics + etc	28 & 29
81.	Performance of Narcotics Control Bureau (NCB) for recovery of Narcotics + etc.	29 & 30
82.	Performance of Central Bureau of Investigation (CBI) for recovery of wildlife	31
83.	Performance of Sashastra Seema Bal (SSB) for recovery of Narcotics + etc. (all)	31 to 33
84.	Performance of Border Security Force (BSF) for recovery of Narcotics + etc. (all)	33
(E) Commercial + Legal (both) Frauds in India		34
85.	Introduction on Commercial + Legal (both) Frauds in India	34 & 35
86.	Initiatives by India's Customs for Ease of Doing Business in exports + imports	35 & 36
87.	Unearthed 187 Exports frauds by DRI during year ending on March 31, 2022	36 & 37
88.	Commercial Frauds through misuse of Duty Draw Back (DDB) Scheme in India	37
89.	Commercial Frauds through misuse of MEIS + SEIS (both) in India	38
90.	Commercial Frauds through Misuse of Export Promotion Capital Goods (EPCG)	39
91.	Commercial Frauds through claim of fake ITC + refunds against exports (both)	39 & 40
92.	Commercial Frauds through Mis-use of Advance License Scheme (ALS) in India	40 & 41
93.	Commercial Frauds through Trade Based Money Laundering + EOU + SEZ (all)	41
94.	Commercial Frauds through evading customs duties against imports in India	42
95.	Commercial Frauds through misdeclaration against significant facts in India	42 to 44
96.	Commercial Frauds through Evasion of Anti-Dumping Duty (ADD) in India	44
97.	Commercial Frauds through Misuse of Free Trade Agreement (FTA) in India	44 & 45
98.	Commercial Frauds through Misuse of End-Use notifications issued in India	45
99.	Commercial Frauds through undervaluation of Imported goods in India	46 & 47
100.	Commercial Frauds through imports of Hazardous + other wastes in India	47

101.	<i>Commercial Frauds through Integrated Goods and Service Tax (IGST) Act, 2017</i>	47 & 48
	(F) Enforcement against more than 50 Allied Acts (laws) by DRI in India	49
102.	<i>Enforcement against more than 50 Allied Acts (laws) by DRI in India</i>	49
103.	<i>Roles of DRI under Narcotic Drugs and Psychotropic Substances Act, 1985</i>	49 & 50
104.	<i>Roles of DRI under Safeguarding Economic Interests Act, 1992 in India</i>	50 & 51
105.	<i>Roles of DRI under Wildlife Protection Act for protection of flora + fauna in India</i>	51 & 52
106.	<i>Roles of DRI under Antiquities + Art Treasures Acts for preserving Heritage</i>	53 & 54
107.	<i>Roles of DRI under Cigarettes + Tobacco Products Acts for Public Health</i>	54
108.	<i>Roles of DRI under Safeguarding Intellectual Property Rights + etc. Acts in India</i>	54 & 55
109.	<i>Roles of DRI under Legal Metrology Act, 2009 in India</i>	55 & 56
110.	<i>Roles of DRI under Protection of Local Plant varieties from Destructive Pests</i>	56 to 58
111.	<i>Conclusion on Enforcement against more than 50 Allied Acts by DRI in India</i>	58
	(G) International Enforcement Operations + Co-operations (both) for India	59
112.	<i>Introduction on International Enforcement Operations + Co-operations (both)</i>	59 to 61
113.	<i>Statistics on International Enforcement Operations + Co-operations (both)</i>	61
114.	<i>International Enforcement Operation under titled DEMETER VII</i>	62
115.	<i>International Enforcement Operation under titled Thunder 2021</i>	62
116.	<i>International Enforcement Operation under titled Stop II</i>	62
117.	<i>International Enforcement Operation under titled Pathfinder</i>	62 & 63
118.	<i>International Enforcement Operation Project under titled INAMA</i>	63
119.	<i>International Enforcement Operation under titled Irene III</i>	63
120.	<i>International Enforcement Operation under titled Scabbard</i>	63 & 64
121.	<i>International Enforcement Workshop under Operation Mekong Dragon</i>	64
122.	<i>International Enforcement Operation under titled Gamma</i>	64
123.	<i>International workshop under titled TENTACLE – Asia + Asia Pacific II (both)</i>	64 & 65
124.	<i>International Enforcement workshop under titled TENTACLE – Latin America II</i>	65
125.	<i>International Enforcement workshop under titled TENTACLE – Africa II</i>	65
	Profile of Publisher for 125 FAQ's on Statutory Powers of India's DRI	66



125 FAQ's on Statutory Powers of Directorate of Revenue Intelligence (DRI)

(Source for FAQ's www.dri.nic.in)

(A) Establishment of DRI for Anti-Smuggling + Terror financing activities

1. Introduction of DRI under govt. of India

- (i) DRI in India regulated under Central Board of Indirect Taxes and Customs (CBIC) Department of Revenue, Ministry of Finance, Govt. of India
- (ii) DRI actually apex agency of India's Customs for anti-smuggling activities in India.
- (iii) DRI enforcing provisions of Customs Act, 1962 + also more than 50 other allied Acts like Arms Act + NDPS Act + COFEPOSA + Wildlife Act + Antiquities Act + etc. (all)
- (iv) DRI undertaking collection + collation + analysis + dissemination of intelligence against smuggling + to carry investigations + to adjudication of cases + to prosecution of arrested persons (all).
- (v) DRI established in year 1957 + already discharged responsibilities with commitment + professionalism + made significant contribution in safeguarding India's interest in India + outside India + ensuring national security (all).
- (vi) DRI detecting + curbing smuggling of contraband + drug trafficking + illicit international trade in wildlife + environmentally sensitive items + combating commercial frauds against international trade + evasion of Customs duties (all).

2. Monetary Reward by DRI for encouraging information's from informers

- (i) DRI appreciating + encouraging for obtaining information's through informers.
- (ii) Informers helping DRI to prevent illegal imports + commercial frauds (both) detrimental to economy of India.



- (iii) DRI *providing monetary reward* based on value of confiscated goods + also penalty recovered (*both*).
- (iv) DRI providing reward *depends on specificity + accuracy of information's + risk + trouble undertaking + extent and nature of help provided by informers* (*all*).
- (v) DRI receiving clues of *persons already involved in smuggling + their associates + etc.* (*all*) through obtaining information's from informers
- (vi) DRI permitted for *monetary reward not exceeding 20% of value of confiscated goods + penalty recovered + duty draw back recovered back from fraudulent exporters + etc.* (*all together*).
- (vii) DRI discouraging Informers for furnishing false information's + *also informers liable for prosecution against furnishing false information's* (*both*)
- (viii) DRI distributing monetary reward *after conclusion of adjudications + appeals + revisions + etc. proceedings* (*all*)
- (ix) DRI permitted for disbursing final monetary reward *based on net sale proceeds against confiscated goods + penalty + additional Customs duties + fraudulently claimed duty drawback + etc.* (*all*) *already recovered*.

3. *History (Background) of DRI in India*

- (i) (a) Originally *Central Excise and Customs administration deployed during British Rule for collection of revenue* thereafter reviewed after independence in 1947.
- (b) *Object of establishment of DRI for taking appropriate responsibility of guarding customs tariff + also to control country's vast coastline + land frontiers* (*all*).
- (c) In India initially *shortage of trained manpower + adequate resources* (*both*) *realized* like shortage of equipments + also absence of precise intelligence for economic exploitation (*all*).



- (d) DRI established to avoid temptation to evade taxes + to control over high customs tariffs evasion + non-tariff barriers for increasing indigenous of industries + also to conserve country's fast dwindling foreign exchange reserves (all).
- (ii) (a) Govt. realized to have centralized agency in India to deal with cases of violations of Customs laws + having ramifications beyond geographical jurisdiction against localized field formations + for collection + co-ordination + correlation of intelligence + also to furnish specialized know-how (all).
- (b) Govt. already established in 1953 nucleus cell known Central Revenue Intelligence Bureau (CRIB) + also handover responsibility of dealing with 100% matters against anti-smuggling + anti-corruption (all) in Customs and Central Excise organizations all over India.
- (c) CRIB established with small unit consisting 1 Assistant Collector + 2 Superintendent = 3 staff (only) within Directorate of Inspection (Customs and Central Excise) at New Delhi
- (d) However CRIB was working directly under Central Board of Revenue (CBR).
- (iii) (a) CRIB was having very limited scope for activities.
- (b) CRIB informed govt. that smuggling already deep rooted in India
- (c) Govt. realized for establishing well-organized Central anti-smuggling Organization for planning + directing anti-smuggling efforts of various Custom Houses + also Central Excise Collectorates throughout India in scientific manner for successfully meeting against organized smuggling.
- (iv) (a) CRIB submitted various suggestions to Ministry of Finance (Revenue Division) govt. of India.



(b) Chairman of Central Board of Revenue + Finance Secretary dealing with re-organization of CRIB (both) suggested for creation of Directorate of Revenue Intelligence (DRI).

4. Expectations (objects) of Govt. to establishment of DRI in India

- (i) To collect + collate information's + also to strike swiftly (all)
- (ii) To issue instructions to Collectors + to command confidence + respect of states + also of Central organizations to deal in order to become more effective (all)
- (iii) To select officers having temperament + experience + also be equipped with specialized kind of work (all)
- (iv) To collect certain amount of revenue + to act with complete liberty against hunches + etc. (all).
- (v) To collect intelligence against smuggling of contraband goods + narcotics + under-invoicing + etc. through sources of India + outside India + secret sources (all).
- (vi) To analysis + dissemination of intelligence to field formations for actions + working on intelligence (all) where considered necessary.
- (vii) To keep watch over important seizures cases + investigation cases (both) associating or taking over investigations through specialized handling by DRI.
- (viii) To guide important investigation cases + prosecution cases + for liaisoning with foreign countries + Indian Missions + Enforcement agencies + etc. (all) outside India against anti-smuggling matters.
- (ix) To keep liaison with C.B.I. + also through CBI with INTERPOL to refer cases registered under Customs Act, 1962 to Income Tax Department for actions under Income Tax Act (ITA) 1961.
- (x) To keep statistics of seizures + prices + rates + etc. for watching trends of smuggling + also to supply of required information's + materials + etc. to Ministry of Finance + also other Ministries (all).



- (xi) To study + suggest remedies for loopholes in laws + *also to develop procedures to combat smuggling (all)*.
- (xii) Govt. *constituted DRI on December 04th, 1957 for dealing exclusively against collection + study of information's on smuggling activities + deployment of 100% anti-smuggling resources at all India level + also arranging training for intelligence and Investigation officers of Custom Houses and Central Excise Collectorates already deployed on similar work (all)*.



(B) Name + Address + Phone No + Email of DRI's offices in India

5. Delhi Head Quarter (HQ) office

- Drum Shape Building, I.P.Bhavan, I.P.Estate, **New Delhi** - 110002

Tel: +911123378440 + 8090 Fax: +911123370437 E-mail: drihqrs@nic.in

6. Ahmadabad zone office

- 15, Magnet Corporate Park, Off S.G. Highway, Near Sola Over Bridge, Thaltej, **Ahmedabad**-380054 Tel: +917926884000 Fax: +917929705078 E-mail: driazu@nic.in

7. Gandhidham Region office

- Plot No. 193, Sector-4, Near Oslo Talkies, **Gandhidham** (Kutch)- 370201
Tel: +912836234948 and 225298 Fax: +912836239081 E-mail: driganru@nic.in

8. Jamnagar Region office

- Plot No. 45, Jampuri Estate, Opp. Deep Bhavan Bedi Bunder Road, **Jamnagar**-6
Tel: +912882551405 Fax: +912882552260 E-mail: drijamru@nic.in

9. Surat Region office

Gurukrupa Building, 2nd floor, Avalon Building, Above Indian Bank, Behind SD Jain school
Piplod-Vesu Road **Surat**-395007
Tel: +912612229004 Fax: +912612229003 E-mail: drisurru@nic.in

10. Bhavnagar Sub Region office

- 1st Floor, Vrajraj, Plot No. 2130/A/2, Atabhai Chowk, **Bhavnagar**-364002
Tel: +912789601970263 (Sh. S.J. Bokha, SIO)

11. Vapi Sub Region office

- 516, 5th Floor, Fortune Square –II, Above PVZ, Vapi Daman Main Rd, Chala **Vapi**-396191
Tel: +912602402501 Fax: +912602402502

12. Bangalore zone office

- Opp. B.D.A Complex, H.B.R Layout. Kalyan Nagar Post. **Bangalore**-560043
Tel: +918025421215 Fax: +918025421315 E-mail: dribzu@nic.in



13. Mangalore region office

- 'Bharathi Bhavan', Bejai Church Road, **Mangalore** - 575004

Tel: +918242211120 Fax: +918242212947 E-mail: drimang.cbec@nic.in

14. Cochin zone office

- Vilakunnel House, Door No.40/552, Kaithoth Road, Palarivattom, **Cochin** – 682025

Tel: +914842533066 and 2341624

Fax: +91484253-3116 and 23480531 E-mail: dricokic@nic.in

15. Trivandrum region office

- 'Rashmi' Building, T.C. 27/1895 (CRA-16), Convent Road, Vanchiyor,
Trivandrum – 695035

Tel: +914712464300 Fax: +914712575577 E-mail: dd.tvn-dri@gov.in

16. Calicut region office

- No. 5/1575-K1, Kashmikandy, Jawahar Nagar Colony Asokapuram, P.O. Eranhiplam,
Kozhikode - 673 002, **Kerala**

Tel: +914952770044 Fax: 914952771309 E-mail: driccjru@nic.in

17. Chennai zone office

- 27 G.N. Chetty Road, T.Nagar, **Chennai**- 600017

Tel: +914428161501 + 1502 + 1503 Fax: +914428151740 E-mail: driczu@nic.in

18. Coimbatore region office

- 1103/ old no. 1608, Trichy Road, **Coimbatore**-641018

Tel: +914222301266 + 2300990 Fax: +914222300990 E-mail: dricbe-cbec@nic.in

19. Madurai sub region office

- 7-1-32 Mahatama Gandhi Nagar, Main Road **Madurai**- 625014

Tel: +914524225567 Fax: +914524225567

20. Trichy region office

- B-Wing, II Floor, Custom Commissionerate Building No.1, Williams Rd, **Trichy**-620001

Tel: +914312410011 Fax: 914312410011



21. Tuticorin region office

- 22/14 Celin Garden, Roche Colony, South Beach Road, **Tuticorin**-628001

Tel: +914612324982 Fax: +914612321394

22. Delhi zone office

- B-3 & 4,6th Floor, Pt. Deendayal Antyodaya Bhawan CGO Complex, Lodhi Road,
New Delhi - 110003

Tel: +911124360730 + 24364713 Fax: +911124362669 E-mail: dridzu@nic.in

23. Jaipur region office

- C-62, Sarojini Marg, C-Scheme, **Jaipur** – 302001

Tel: +911412223600 + 3700 Fax: +911412365499 E-mail: ad-dri-rj@gov.in

24. Jodhpur sub region office

- H-76, Shastri Nagar, **Jodhpur**

Tel: +912912623011 Fax: +912912623011

25. Hyderabad zone office

- H.No. 10-02-289/57/1 & 57/2, Suryavanshi Residency, lind Cross Road,
Shantinagar, Masab Tank, Hyderabad-50028

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E-mail: drihzu@nic.in

26. Visakhapatnam region office

- Plot No.15 D No. 11-3-9/1 Gangapur Layout, Near Governor's Bunglow,
Vishakhapatnam-530003

Tel: +918912783877 Fax: 918912972076 E-mail: drivizag-ru@gov.in

27. Vijayawada region office

- D.No. 10-56, 5th Floor, Above Syndicate Bank, near Time Hospital, Bundar Road, Ashok
Nagar, Vijayawada- 520007

Tel: +918662556656 + 2971156 Fax: +918662798981 + 2556656

E-mail: dri.vjw-rev@gov.in



28. Bhubaneswar region office

- Plot No.-206, 206/474 Gajpati Nagar, P.O Sainik School, **Bhubneswar**- 751005

Tel: +916742302351 Fax: 916742302352 E-mail: dribbsr.od@gov.in

29. Nellore sub region office

- Directorate of Revenue Intelligence Nellore Sub Regional Unit

30. Kakinada sub region office

- Directorate of Revenue Intelligence Kakinada Sub Regional Unit

31. Kolkata zone office

- 8, Ho-Chi-Minh Sarani, Suite No. 16 & 17, **Kolkata**-700 071

Tel: +91332282720 + 0659 + 7655 + 7656 + 3321 + 7862

Fax: 913322827948 E-mail : drikzu@nic.in

32. Siliguri region office

- Dey Bhawan, Ashutosh Mukherjee Road, College Para, **Siliguri**- 734001

Tel: +913532432524 Fax: +913532432310

33. Silchar sub region office

- Bilash Kunja, Shantipara, P.O. Rongpur, P.S. Silchar, **Assam**- 788009

Tel: +913842236394 Fax: +913842236394

34. Guwahati zone office

- H. No. 6, Krishnangar, Chandmari, **Guwahati**- 781003

Tel: +913612650318 Fax: +913612656417 E-mail: asm-drigh@nic.in

35. Berhampore region office

- 3/20, K.K. Banerjee Road, P.O. Berhampore, Dist. Murshidabad, **West Bengal**-742101

Tel: +913482252454 Fax: +913482252454

36. Malda sub region office

- Madhab Nagar Community Hall, New Maheshpur (Adarsha Pally),

P.O. – Mokdumpur, **Malda** –732103

Tel: +913512255900 Fax: +913512255900



37. Aizwal region office

- 3rd Floor, Dokunga Building, Bungkawn Vengthar, Near Veterinary Polyclinic Hospital, Aizawl, **Mizoram**-796001
Tel: +913892999738 E-mail: dri.aizawl@gov.in

38. Imphal region office

- Hotel Imphal, North AOC Point, Imphal, Dimapur Road, **Imphal**-795 001.
Tel: +919774524627 (Sh. M. Sibananda Singh, SIO)

39. Agartala region office

- Ram Nagar, Road No. 5, Priyabala Bhawan, **Agartala**-799 002.
Tel: +913812337870 Fax: +913812332068 E-mail: dri.agartala@gov.in

40. Shillong region office

- 2nd Floor Evaliye Ride Road, Opp. Lumshngain Ground, Pohkseh, **Shillong**-793006
Tel: +919863067102 (Sh. Larry Blah, SIO)

41. Dibrugarh sub region office

- Directorate of Revenue Intelligence Dibrugarh Sub Regional Unit

42. Lucknow zone office

- 2/31, Vishal Khand, Gomti Nagar, **Lucknow**-226010
Tel: +915222304209 Fax: +915222304216 + 4211 Email: dri.lucknow@gov.in

43. Noida region office

- G-10, Ground & First Floor, Sec-63, **Noida**-201301
Tel: +91204099132 + 4154439 + 4953463 Fax: +91204154439 Email: dri-noida@gov.in

44. Gorakhpur sub region office

- HIG-III, H.No.62, GautamViharVistar, Taramandal, **Gorakhpur**- 273017
Tel: +918148305800 (Sh. Pankaj Kumar, IO) Email: iol.gsru-dri@gov.in

45. Varanasi sub region office

- M-5/1, Gandhi Nagar, Sgra, **Varanasi**- 221010
Tel: +915422220431 Fax: +915422220431 Email: srio.vrsu-dri@gov.in



46. Patna region office
<ul style="list-style-type: none"> ● Malaynil, Buddha Colony Main Road, Patna-800001, Tel: +916122520103 + 2520104 E-mail: dripru-bih@nic.in
47. Muzaffarpur region office
<ul style="list-style-type: none"> ● 1st Floor Customs House Building, ImliChatti, Muzaffarpur-842001 Tel: +916212221220 + 2221221 Fax: +916212221220 Email: drimeu-bih@gov.in
48. Purnea sub region office
<ul style="list-style-type: none"> ● 1st Floor, MaaB.Plaza Complex, N.H. 31, KhushkiBagh, Purnea-854301, Tel: +916454232231 Email: dripsru-pur@gov.in
49. Ludhiana zonal office
<ul style="list-style-type: none"> ● H.No. 213, Rani Jhansi Road, Civil Lines, Ludhiana – 141001 Tel: +911612430173 + 174 + 175 Fax: +911612430198 E-mail: dri-pb-ldh@nic.in
50. Amritsar region office
<ul style="list-style-type: none"> ● E-70, Ranjit Avenue, Amritsar – 143001 Tel: +911832502022 Fax: +911832502023 + 2500510 E-mail: dri-asr-pb@nic.in
51. Chandigarh region office
<ul style="list-style-type: none"> ● SCO No. 258, 2nd floor, Sector 44C & D, Chandigarh – 160047 Tel: +911722602597 Fax: +911722602597
52. Jammu region office
<ul style="list-style-type: none"> ● 422-C, Sainik Colony, Jammu (J&K) – 180011 Tel: +911912469560 Fax: +911912469561 E-mail: dri-jk@nic.in
53. Sri Nagar sub region office
<ul style="list-style-type: none"> ● Centaur Lake View Hotel, Chesma Shahi, P. Box 878, GPO Srinagar (Kashmir)190001 Tel: +911942501204 Fax: +911942501204



54. Mumbai zone office

- 13, Sir Vithaldas Thackersay Marg, New Marine lines, **Mumbai-20**

Tel: +91222201 + 0114 +91222010323 + 116 Fax: 9122201 E-mail: dri-mzu@nic.in

55. Nhava Sheva region office

- 1st Floor, Fort Users Building, B-26, Nhava Sheva, Uran. Dist-**Raigad**

Tel: +912227240075 Fax: 912227240128 E-mail: mzuns-dri@nic.in

56. Nagpur region office

- CGO Complex, 'B' Block, 6th Floor, Seminary Hills, **Nagpur- 440006**

Tel: +917122514336 + 2515308 Fax: +917122515308 E-mail: nrumzu-dri@gov.in

57. Indore zonal office

- First Floor, BSNL Telephone Exchange Building, Transport Nagar, **Indore-452001.**

Madhya Pradesh

Tel: +917312491113 Fax: +917312491113 E-mail: dri-indorezu@gov.in

58. Goa region office

- Flat No. F3/F4, Building No. A1, Cacuto Enclave, Opp. Fire Service Station, Street, Inez, **Panaji, Goa 403001**

Tel: +918322222649 Fax: 9183222225201 E-mail: ad-dri.goa@gov.in

59. Gangtok region office

- 8, Ho-Chi-Minh Sarani, Suite No. 16 & 17, **Kolkata-700071**

Tel: +91332282 + 2720 + 0659 + 7655 + 7656 + 3321 + 7862

Fax: +913322827948 E-mail : drikzu@nic.in

60. Andaman & Nicobar Island (Port Blair) region office

- MiniCustoms House, Middle Point, M.G. Road, Port Blair, **Andaman-744101**

E-mail: dri.malda@gov.in

61. Dimapur region office

- Dimapur Regional Unit, Agarwal Towers, 5th Floor, Circular Road,

Dimapur, 797112, **Nagaland.** E-mail: dri.aizawl@gov.in



62. Itanagar region office

- H. No. 6, Krishnangar, Chandmari, Guwahati- 781003

Tel: +913612650318 Fax: +913612656417 E-mail: asm-drigh@nic.in

63. Kannur region office

- Central GST & Customs Building P.P Kuzhikkunnu, kannur - 670001, kerala

Phone Number – 2707973 + 2707974

64. Pune region office

- Mumbai Zonal Unit

65. Bhopal region office

- 5, Jyoti Nagar, Bawadia, Ward No. 52, Zone-II, Bhopal-462010. Madhya Pradesh.

Phone Number - +917552929001 E-mail: dri-brunit@gov.in

66. Raipur region office

- 30, Panchsheel Nagar, Civil Lines, Raipur-492001 Chhattisgarh.

Phone Number - +917712430515 E-mail: dri-rrunit@gov.in

67. Karwar sub region office

- 03, Type-IV Customs Staff Quarters M G road, Karwar-581301 Karnataka

Tel:+918382295056 E-mail: dri-karwar@gov.in

68. Belgaum sub region office

- Room No. 16, Ground Floor, GST BHAVAN, No.71, Club Road, Belagavi 590001

Tel: +918312950850 E-mail: dri.belagavi@gov.in

69. Haldia sub region office

- 8, Ho-Chi-Minh Sarani, Suite No. 16 & 17, Kolkata-700 071

Tel: +91332282-2720 + 0659 + 7655 + 7656 + 3321 + 7862

Fax: +913322827948 E-mail : drikzu@nic.in

70. Behrampore region office

- Directorate of Revenue Intelligence Behrampore Regional Unit, 3/20, K.K. Benerjee Road, Distt. Murshidbad, West Bengal – 742101 Tel : +913482252454



(C) Role of India's Customs + DRI for National Security + Economy (both) in India

71. Roles of India's customs regulations for national security + Economy (both)

- (i) India's customs guardians of economic frontiers of nation against volume + diversity of international trade + supply chains (all) due to heavily interdependent with other countries located outside India.
- (ii) India's customs avoiding possibility of illegitimate trade through misuses by non-state offenders.
- (iii) India's customs helping actual threat for physical safety + security of nation (both).
- (iv) India's customs typically 1st line of defense of country against transnational crimes + terrorisms + extremisms (all).
- (v) (a) WCO's Policy Commission issued Punta Cana Resolution in December, 2015 for role of India's customs in safety + security of nation (both).
(b) Resolution already highlighted needs for India's customs administrations for ensuring safety + security of Nation + also taking resolute actions for fulfilling responsibility (both).
- (vi) Role of India's customs in national security always core functioning against impact of recent geopolitical changes in India's neighborhood.
- (vii) (a) Smuggling exposing + exploiting important for border security + border management (both).
(b) India's customs exposing critical gaps in national security architecture against harming economic security of country through smuggling activities like smuggling of commercial goods + gold + narcotics + explosives + dual-use goods + arms + ammunitions risky for safety + security of country (all).
(c) India's customs controlling illicit supply chains already established by smuggling syndicates for smuggling commercial goods by anti-national forces those brings arms + ammunition (both) into country.



- (d) *Fraudulent trade transactions* being used by offenders to finance their activities.
- (e) Global supply chain also increasingly through offenders *to cover illegal trade genuine trade transactions*.
- (viii) (a) *Smuggling of Fake Indian Currency Notes (FICN)* also *grave security threat to India*.
- (b) *Smuggling of FICN from across the border intended to harm + destabilize of Indian financial system* + likely to fund terrorist activities in India *(all)*.
- (c) *Smuggling of narcotics + drugs another form of terrorism for financing of nefarious activities* + also to spoil young generation of nation *(all)*.
- (d) *Smuggling of narcotics already lucrative + also offers high profit margins (both)*. Moreover not required heavy investments in infrastructure and human resources.
- (ix) (a) India's customs *restricting trans-national criminal syndicates* + state-sponsored terrorists non-state actors from shifting their modus operandi + *also to take advantage of post - Covid situation (all)*
- (b) India's Customs + DRI *(both)* *acquiring more importance* in security architecture of India.

72. Roles of India's customs + DRI for Seizures of heroin + etc. (all) in India

- (i) *Trend of seizure of heroin through Arabian Sea* continued during year ending on *March 31, 2022*.
- (ii) India's customs + DRI *(both)* made major seizures of heroin from containerized cargo originating *from Afghanistan and transiting via Iran + UAE* through concealing drugs in consignments of rock salt + talc stones *sophisticated*



modus operandi like soaking threads in liquid heroin + concealing drugs in container frames + etc. (all).

- (iii) (a) DRI observed that Involvement of smuggling *syndicates having significant access* to resources + technical knowhow *(both)* clearly indicating involvement of state-sponsored *actors in smuggling of narcotics* into India.
- (b) *India's Customs + DRI record seizures of heroin 3000 kg made from consignment of Talc in September, 2021 at Mundra Port + also heroin 205 kg from consignment of Gypsum in April 2022 at Kandla Port (both).*
- (c) *Officers of DRI in 2 cases quick seized heroin in February + March, 2022 from cargo containers at container depot at Tughlakabad, New Delhi.*
- (d) *DRI in 1st case seized heroin 34.7 kg from 4 container of Rock Salt + in 2nd case seized heroin 2.4 kg in form of sediment from consignment of Pomegranate juices.*
- (e) *Officers of DRI seized heroin from slacked thread weighing 393 kg out of consignment at Pipavav port. Hence it's clearly indicate about capability of smuggling syndicate through concealing in trade consignments.*

73. Roles of India's customs + DRI (both) for Fake Indian Currency Notes (FICN)

- (i) *FICN already threat against national security of India.*
- (ii) *FICN being smuggled into India through porous land borders of Bangladesh + Nepal + etc. (all).*
- (iii) *National Crime Records Bureau (NCRB) data shows that significant increases in seizure of FICN in 2021 compared to 2020.*
- (iv) *Corona, 2019 impacted smuggling of FICN where low seizure of FIRC made in 2020.*



- (v) *After Corona, 2019 pumping of FICN again started into India.*
- (vi) *Movement of FICN existed mainly in broader South- East Asian region like Bangladesh + Myanmar + etc. (all) starting points for pumping FICN into India.*

74. Roles of India's customs + DRI (both) for Strategic Trade Control Enforcement

- (i) (a) *India already signatory of 3 multilateral export control regimes like Wassenaar Arrangement + Missile Technology Control Regime (MTCR) + Australia Group (all)*
- (b) *India required to make 100% efforts to ensure that its borders + trade not used for proliferation + illegal trade in dual-use goods + technologies (all).*
- (c) *India's customs + DRI (both) playing effective role for same.*
- (ii) *India already excellent for non-proliferation + also never allowed economic frontiers to be misused against activities that threaten international peace + harmony (all) across the world.*
- (iii) *Strategic Trade Control Enforcement (STCE) being exercised through enforcing licensing provisions for trade of strategic goods like Weapons of Mass Destructions (WMDs) + dual use goods for military + civilian applications + etc. (all).*
- (iv) *STCE become important dimension for national security after expansion of global trade + supply chains intersect with advancement in technologies + growing stature of India in international trade (all).*
- (v) (a) *India's Directorate General of Foreign Trade (DGFT) already notified list of goods + technologies under Special Chemicals, Organisms, Materials, Equipment and Technology (SCOMET) list.*
- (b) *Goods + technologies have dual-use applications like can be used for malign + benign applications (both).*
- (c) *Export + transit of goods + technologies (all) from India required license from DGFT.*



- (vi) (a) India already *become preferred trading route in global supply chain* which needs for extra vigil on goods transiting *through Indian airports + seaports (both)*.
- (b) Now several cases for enforcement of strategic trade controls *detected by India's customs + DRI* during year ending on *March 31, 2022* where items + equipments already controlled under SCOMET List + transported between *2 foreign country + also India being used transit point (all)*.
- (c) Hence effective actions + interagency co-operation acted deterrent for ensuring that Indian ports *not used transit points for illicit trade in dual-use goods + technologies (all)*.
- (vii) (a) India's customs required precise + technology driven enforcement interventions + *strategies (all) for national security*.
- (b) DRI already *collaborating with 100% stakeholders to ensure that India's stature in international community be grow + non- state actors be not able to exploit India's growing trade volume for their nefarious designs (all)*.



(D) Statistics for India's Customs + DRI + CBI + BSF + other LEAs + etc. (all)

75. Performance of India's Customs + DRI for Anti Smuggling + etc. (all) in India

- (i) Profile of DRI already changed over several years + *also towards betterment of fundamentals (both).*
- (ii) Statistics of data captured under different nature of seizures made by India's customs + DRI *(both) to analyze trend over several years in past.*
- (iii) It's expected that *statistics to serve useful tool* for comparative study:

S. No	Particulars of Commodities	Financial Year ending on March 31, 2020		Financial Year ending on March 31, 2021		Financial Year ending on March 31, 2022	
		By India's Customs	By DRI	By India's Customs	By DRI	By India's Customs	By DRI
(a)	Gold	1361.20	466.97	850.80	450.42	952.87	370.36
(b)	Foreign Currency	513.30	31.40	20.60	0.42	46.90	11.38
(c)	Narcotic Drugs	4551.39	1265.24	509.84	182.59	17394.56	20064.85
(d)	Electronic Items	19.50	6.51	41.40	0.13	36.54	0.01
(e)	Fabrics/Silk Yarn etc.	165.53	0.06	5.09	0.09	31.81	10.50
(f)	Diamonds	223.58	1.28	1.66	---	11.09	---
(g)	Indian Currency	24.33	15.14	4.79	3.60	17.39	15.28
(h)	Watches / Parts	1.37	---	3.39	---	1.19	---
(i)	Machinery/Parts	64.10	49.79	57.03	56.33	1.59	1.09
(j)	Veh./Vess./Air-crafts	55.80	15.67	19.11	4.14	108.86	90.57
(k)	Indian Fake Currency	0.62	0.28	0.07	0.03	0.44	0.00

76. Performance of DRI for Arrest + detention + prosecution + etc. (all) in India

- (i) Executive officers of DRI already *empowered to exercise powers* specified under *section 100 + 101 + 103 + 104 + 106 + 106A + 107 + 110 (all) of Customs Act, 1962*



+ (plus)

- (ii) Executive officer of DRI already empowered to search + to seizure + to arrest (all) through notification No. 37 dated February 01, 1963 + also amended through notification no. 237 dated November 27, 1963 (both) of Department of Revenue of Ministry of Finance.
- (iii) Executive officer of DRI empowered to arrest with great sense of responsibility + circumspection (both).
- (iv) It's expected that statistics to serve useful tool for comparative study

S.No	Financial Year	No. of Arrested Persons	No. of Detained Persons under COFEPOSA	No. of prosecution launched
(a)	2019-20	833	9	91
(b)	2020-21	545	6	58
(c)	2021-22	641	11	409

77. Performance of India's Other Agencies for Anti Smuggling + etc. (all) in India

S.No	Particulars of Goods	Quantity	Value in INR in Lac
(i)	Firearms (Nos.)	356	---
(ii)	Ammunition (Nos.)	6201	---
(iii)	Magazine (Nos.)	222	---
(iv)	Ganja (kg)	2240.62	611.91
(v)	Marijuana (kg)	151.60	62.98
(vi)	Brown Sugar (kg)	66.51	12869.98
(vii)	Heroin (kg)	1128.74	7371.11
(viii)	Opium (kg)	8073.45	5118.73
(ix)	Poppy/ Opium Seeds (kg)	23710.56	1032.33
(x)	WIY Tablets (Nos.)	842314	3352.60
(xi)	SP Tablets (Nos.)	12122	3.702



(xii)	Methamphetamine (Nos.)	23610	118.05
(xiii)	Methamphetamine (kg)	157.56	41127.00
(xiv)	Banned Drugs (Tab)	8104	23.99
(xv)	IMFL (Btls)	44160	274.80
(xvi)	Areca/ Betel Nuts (kg)	1162254	4499.68
(xvii)	Foreign Cigarettes (Pkt)	161349	4211.38
(xviii)	Mosquito Coil (Pkt)	18047	61.2
(xix)	Gold (kg)	20.10	2159.81
(xx)	Human Hair (kg)	2040	102.00
Total			83001.25

78. Performance of Central Reserve Police Force (CRPF) for Anti Smuggling

S.No	Particulars of Goods	Quantity (in No.)	Value in INR In Lac	Name of state or International border	No. of persons arrested or Intercepted	
					Indian	Foreign nationals
(i)	Gold	---	---	---	---	---
(ii)	Firearms	6	---	Arunachal Pradesh	2	---
		4	---	Andhra Pradesh	2	---
		112	---	Assam	68	---
		11	---	Bihar	6	---
		34	---	Chhattisgarh	17	---
		245	---	J&K	69	---
		103	---	Jharkhand	73	---
		4	---	Maharashtra	1	---
		1	---	Manipur	0	---
		1	---	Meghalaya	0	---
		5	---	Odisha	0	---
		4	---	Telangana	1	---
		2	---	Tripura	2	---



		1	---	West Bengal	1	---
		1	---	Uttar Pradesh	1	---
		1	---	Nagaland	4	---
(iii)	Drugs/ Narcotics	2.47	---	Arunachal Pradesh	10	---
		18267.84		Andhra Pradesh	90	
		3633.08	---	Assam	500	---
		830	---	Chhattisgarh	4	---
		98.1	---	J&K	3	---
		50.55	---	Jharkhand	6	---
		6.003	---	Meghalaya	3	---
		1012.04	---	Telangana	5	---
		10104.99	---	Tripura	27	---
		10104.99	---	Tripura	27	---

79. Performance of CRPF for recovery of drugs + narcotics + etc. (all) in India

S.No	Particulars of Drugs + Narcotics	Quantity (in Kg)	Estimated Value
(i)	Ganja	33808.85	Approx 84.5 Crore
(ii)	Brown Sugar	8.08	Approx 4.04 Crore
(iii)	Opium	158.997	Approx 15.90 Crore
(iv)	Morphine	1	1 Crore
(v)	Heroin	28.50	28.50 Crore
Grand Total		34005.43	133.94 Crore

80. Performance of Indian Coast Guard (ICG) for recovery of drugs + narcotics + etc

S.No	Particulars of Goods	Quantity (in No.)	Value in INR In Lac	Name of state + International border (both)	No. of persons arrested or Intercepted	
					Indian	Foreign nationals
(i)	Heroin	137	95000	Gujarat	07 crew / Indian	14 crew/ Pakistan



(ii)	Charas	21.4	32	Gujarat	Unclaimed	---
(iii)	Sea Cucumber 06 July, 2021	3809	1341.8	Tamil Nadu, Lakshadweep	02 Crew/ Indian	---

81. Performance of Narcotics Control Bureau (NCB) for recovery of Narcotics + etc.

S.No	Particulars of Goods	Quantity	Number of person arrested or Intercepted	
			Indian	Foreign nationals
(i)	Acetic Anhydride (in kg)	427.15	Nil	-
(ii)	Amphetamine (in kg)	57.34	16	4 Nigerian
				1 Mozambique
				2 Ivorian
				3 Srilankan
(iii)	Cocaine (in kg)	7.021	8	8 Nigerian
				1 Congolese
				2 Kenyan
				3 Tanzanian
(iv)	Cbcs (in bottles)	270739	35	-
(v)	Cbcs (in kg)	401.25	4	-
(vi)	Ephedrine (in kg)	18.92	1	-
(vii)	Ganja (in kg)	51277	368	3 Nepalese
				5 Nigerian
(viii)	Hashish (in kg)	785	122	1 Nepalese
				1 South African
				1 Nigerian
(ix)	Hashish Oil (in kg)	4.43	3	Nil
(x)	Heroin (in kg)	830	52	1 Tanzanian
				5 Shrilankan
				2 Afghani
				7 Nigerian



				3 <i>Zambian</i>
				1 <i>Zimbabwean</i>
				1 <i>South African</i>
				4 <i>Pakistani</i>
				1 <i>Kenyan</i>
				1 <i>Ugandan</i>
(xi)	<i>Ketamine (in kg)</i>	1	3	<i>Nil</i>
(xii)	<i>Lsd (in blots)</i>	2703	5	1 <i>Nigerian</i>
(xiii)	<i>Mdma (in kg)</i>	4.50	9	4 <i>Nigerian</i>
				1 <i>Cameroonian</i>
(xiv)	<i>Mdma tablet (in nos.)</i>	91	5	<i>Nil</i>
(xv)	<i>Mephedrone (in kg)</i>	10.18	43	6 <i>Nigerian</i>
(xvi)	<i>Methaqualone (man-drax)</i>	8.6	<i>Nil</i>	<i>Nil</i>
(xvii)	<i>Methamphetamine (in kg)</i>	237.91	18	2 <i>Nigerian</i>
				1 <i>Ugandan</i>
(xviii)	<i>Morphine (in kg)</i>	88.32	21	<i>Nil</i>
(xix)	<i>Narcotics drug (other) (in kg)</i>	2.49	1	<i>Nil</i>
(xx)	<i>Opium (in kg)</i>	436	60	<i>Nil</i>
(xxi)	<i>Other Psychotropic Substances (in kg)</i>	3.61	<i>Nil</i>	<i>Nil</i>
(xxii)	<i>Phenobarbital (in kg)</i>	0.17	<i>Nil</i>	<i>Nil</i>
(xxiii)	<i>Poppy Plant (in nos.)</i>	21380	3	<i>Nil</i>
(xxiv)	<i>Poppy Straw (in kg)</i>	7976	37	<i>Nil</i>
(xxv)	<i>Pseudoephedrine (in kg)</i>	78.75	8	1 <i>Tanzanian</i>
				1 <i>South African</i>
(xxvi)	<i>Tablets of all types (in kg)</i>	334.93	32	<i>Nil</i>
(xxvii)	<i>Tablets of all type (in nos)</i>	5395413	26	<i>Nil</i>
			Total-885	Total-78



82. Performance of Central Bureau of Investigation (CBI) for recovery of wildlife

Sr.	Particulars of Goods	Quantity	Name of state + International border	No. of persons arrested or Intercepted	
				Indian	Foreign nationals
(i)	Wildlife	66 Shawls	Jammu + Kashmir + New Delhi	-	-
(ii)	Wildlife	04 Kg Pangolin Scales	New Delhi	5	-
(iii)	Wildlife	26 claws of Leopard/Tiger	New Delhi	3	-
			Rajasthan		
(iv)	Antiquity	01 Ya'sen (Religious book)	New Delhi	-	-

83. Performance of Sashastra Seema Bal (SSB) for recovery of Narcotics + etc.

Sr.	Particulars of Goods	Quantity in kg/Nos.	Value (In Rs. Lakhs)	Name of state + International border (both)	No. of persons arrested or Intercepted	
					Indian + Nepalee + Bhutanese	Foreign nationals
(i)	Narcotics	5175.40 + 25432 Nos.	0	Indo-Nepal, Indo Bhutan Border + LWE areas + J&K + Assam	318	-
(ii)	Destruction of illegal opium/ cannabis	819 Acre	0		0	-
(iii)	FICN	0	2.11		7	-
(iv)	India Currency	0	338.1		230	02- Bangladesh, 01-Benin, 06-Cameroon, 04-China, 01-Guinea-Bissau, 01- Italy,



						03-Nigeria, 02- United State, 02- Uzbekistan
(v)	Others Curren- cies	0	294.46		116	
(vi)	Prohibited Items/ Contra- band		0		6881	01-Burma, 01-Germany, 01-Iceland, 01-Oman, 03-Unit ed States, 05-Uzbeki- stan
(vii)	Forest Products		0		359	-
(viii)	Wildlife Products		0		112	-
(ix)	Cattles	5448 Nos.	0		425	-
(x)	Gold	2.25 kg	0		18	-
(xi)	Silver	374.52 kg + 154 Nos.	0		19	-
(xii)	Antique Idol	3 Nos.	0		1	-
(xiii)	Psycho- tropic	609719 Nos.	0		48	-
(xiv)	Factory made Arms	21	0		9	-
(xv)	Country made Arms	110	0		89	-

Sr.	Particular s of Goods	Quantity in kg/Nos.	Value (In Rs. Lakhs)	Name of state + Internationa l border (both)	No. of persons arrested or Intercepted	
					Indian + Nepalee + Bhutanese	Foreign nationals
(i)	Cartridges	1685 Nos.	0	Indo-Nepal, Indo Bhutan Border + LWE	69	---
	Cartridges	1685 Nos.	0			---
(ii)	Explosive		0		17	---



(a)	Detonator	248 Nos.	0	Areas + J&K + Assam		---
(b)	Cordex	2 Nos.	0			---
(c)	IED	1 Nos.	0			---
(d)	Hand Granade	23 No.	0			---
(e)	Ammonium Nitrate	3 Nos. + 120 kg	0			---
(f)	Explosive	120 kg 60.63 kg	0			---
(g)	Gun Powder	0.03 kg	0			---
(h)	Gun Powder	6 Nos. + 5 kg	0			---
(i)	Pressure Cooker Bomb	2 Nos.	0			---
(j)	Giletine Stick	90 Nos.	0			---

84. Performance of Border Security Force (BSF) for recovery of Narcotics + etc.

S.No	Particulars	Quantity	Value (In lakhs)	No. of arrested persons
(i)	Firearms	34 nos.	-	21
(ii)	Drugs	22,558.78 kg	7110.03	148
(iii)	Gold	39.62 kg	1969.65	101
(iv)	Fake Indian Currency Notes (FICN)	-	33.47	13
(v)	Wildlife	5345 nos.	4.29	1



(E) Commercial + Legal (both) Frauds in India

85. Introduction on Commercial + Legal (both) Frauds in India

- (i) India's gross domestic product (GDP) estimated at INR 232.2 trillion (US\$ 3.1 trillion) for year ending March 31, 2022.
- (ii) India's merchandise exports estimated at USD 417.81 billion for year ending March 31, 2022
- (iii) India's merchandise imports estimated at USD 610.22 for year ending March 31, 2022.
- (iv) India's external trade recovered strongly after Corona 2019 impact.
- (v) India's external sector growth after Corona 2019 due to recovery of global demand + recovery of domestic demand (both)
- (vi) India's merchandise exports + imports (both) strongly surpassed pre-COVID 2019 level.
- (vii) India's revival in exports could be possible due to timely initiatives taken by Govt. of India to boost exports + also to reduce adverse impact of COVID-19 like WTO compliant Remission of Duties and Taxes on Exported Products (RoDTEP) scheme brought in effect from January 01, 2021
- (viii) India's initiative like Production Linked Incentive (PLI) scheme + initiatives to improve logistics ecosystem + etc. (all)
- (ix) Hon'ble Prime Minister Shri Narendra Modi outlined 5 pillars for Atmanirbhar Bharat Abhiyaan (Self-reliant India programme) like
 - (a) Economy
 - (b) Infrastructure
 - (c) System
 - (d) Vibrant Demography
 - (e) Demand



- (x) Abovementioned *clearly demonstrate that govt. already identified priority areas + also directed appropriately by Govt. (both) to strengthen supply chain especially in agriculture + rationalizing tax systems + making simple and clear laws + enhancing human resource capabilities + strengthening financial systems (all).*

86. Initiatives by India's Customs for Ease of Doing Business in exports + imports

- (i) *CBIC continuing endeavour to promote Faceless + Contactless + Paperless India's customs under umbrella of Turant Customs programme + also to consolidate new initiatives (all).*
- (ii) (a) *CBIC's efforts to include email communication for PDF version of copy of final export order of shipping bill to registered exporter + for copy of bill of entry (BoE) against imports through custom's broker + for issuing e-Gatepass against exports + imports (both) containing details referred by custodian + gate officer (any) to allow actual movement of goods + establishment of Turant Suvidha Kendra in 100% India's customs formations (offices) + also to improve faceless assessments + reorganizing Faceless Assessment Groups (FAGs) to promote specialization in assessments + optimizing workloads + streamlining + standardizing process of risk based examination of goods (all)*
+ (plus)
- (b) *For facility to upload digitally signed Licenses or Permits + Certificates + Other Authorizations (LPCOs) through Participating Government Agencies (PGAs) e-SANCHIT at 100% India's Customs EDI System (ICES) locations across the India*
+ (plus)
- (c) *To permit filing of pre-arrival bill of entry with House Bill of Lading (HBL) or House Airway Bill (HAWB) under Single Window Interface for Facilitation of Trade (SWIFT).*
- (d) *Abovementioned reforms to obtain immense benefits like saving of time + cost of compliance (both) for trade enhancing ease of doing business +*



also enhancing security features for verification of authenticity + validity of electronic documents (all)

- (iii) (a) Several positive developments already taken to challenge with countering attempts like fraudulently receiving inadmissible benefits against exports + also to escape payment of appropriate customs duties.
- (b) DRI already observed through DRI investigations that fraudulent efforts being made for over valuing exports at India's customs + also to avail higher associated export benefits like duty drawback (DDB) + available incentives under Foreign Trade Policy (FTP) schemes + also to enhance Integrated Goods and Services Tax (IGST) refunds + etc. (all).
- (c) DRI also unearthed cases where deliberate + mischievous attempts (both) made through circumventing + misdeclarations + concealment in cargo of goods (any) items already restricted for export under FTP + under other laws like goods protected species of fauna and flora + certain key ores + etc (all).
- (d) DRI unearthed misdeclarations of descriptions + violation of licensing conditions + diversion of goods + etc. (all) against imports.
- (e) DRI unearthed Trade based money laundering (TBML) involving exports + imports (both).

87. Unearthed 187 Exports frauds by DRI during year ending on March 31, 2022

S.No	Particulars of Exports frauds	Number of cases
(i)	Misuse of EOU+EPZ+SEZ (all) schemes	3
(ii)	Misuse of DEEC + Advance License scheme (both)	27
(iii)	Misuse of EPCG scheme	29
(iv)	Misuse of SEIS + FMS + FTA + MEIS (all) schemes	37



(v)	Mis declaration	42
(vi)	Misuse of Drawback Scheme + Overvaluation (both)	49
Total		187

88. Commercial Frauds through misuse of Duty Draw Back (DDB) Scheme

- (i) (a) DDB benefits being granted based on ad valorem rates against export value + also tied with specific customs headings where overvaluation + intentional omission + mis-declaration of description of export goods in shipping bills (all) standard modus operandi employed to misuse DDB scheme.
- (b) Non- realization of export proceeds in specified time by RBI where DDB already claimed + realized (both) observed in many cases.
- (ii) (a) Mumbai based exporting firm wrongly claimed DDB + other benefits of INR 50 Crore against export of mobile phones.
- (b) Mobile phones after manufactured but before export tampered with intentionally actuated or unlocked by inserting Indian SIM card + also specific software applications installed.
- (c) Abovementioned attempt made to allow usable at desired destinations where application based calling not allowed.
- (d) DDB not available on goods where put to use option actuality exercised after manufactured in India under rule 3(1)(i) of Drawback Rules, 2017.
- (iii) (a) DRI unearthed fraud at Air Cargo Complex, Delhi where 04 firms already claimed DDB against export of handmade silk carpets but actually exported rayon carpets.
- (b) Handmade silk carpets being more expensive + also attracting higher rate of DDB comparative to rayon carpets.
- (c) Abovementioned fraud amounting to INR 30 crore fraudulently availed DBB.



89. Commercial Frauds through misuse of MEIS + SEIS (both) in India

- (i) (a) Merchandise Exports from India Scheme (MEIS) already designed to provide rewards to exporters for offsetting infrastructural inefficiencies + also associated costs (both).
- (b) Now MEIS already discontinued from January 01, 2021 but applications allowed up to August 31, 2023 from exporters for claiming incentives against exports made.
- (c) Service Exports from India Scheme (SEIS) permitted to encourage + also to maximize export of notified services from India.
- (d) Incentives under MEIS + SEIS (both) permitted in form of scrips based calculation against percentage of realized FOB value of exports.
- (e) MEIS + SEIS (both) + also scrips freely transferable + can be utilized for payment of customs duties (all).
- (f) Hence wrong categorization not permitted for ineligible export of goods + export of services fraudulently to obtain benefits associated with eligible notified goods + services (both) through typical modus.
- (ii) (a) DRI unearthed fraud of SEIS committed by Mumbai based firm where wrongly claimed SEIS incentives under category of Air Transport Services instead of passenger air transport services.
- (b) Exporter claimed ineligible scrips estimated INR 148.27 crore from financial year ending on March 31, 2016 to ending on March 31, 2019 (3 year)
- (iii) DRI unearthed fraud committed by Agra based exporter through mis-classifying of export of goods under CTH 6815 where already claimed MEIS incentives estimated INR 57 crore when correctly classifiable under CTH 6802 + also MEIS incentives not permitted under Appendix 3B.



90. Commercial Frauds through Misuse of Export Promotion Capital Goods (EPCG)

- (i) (a) EPCG scheme permitting Indian exporters to import capital goods without payment of customs duties through fulfilling notified export obligations under EPCG license.
- (b) DRI unearthed fraud that export firm after importing capital goods under EPCG license thereafter diverted imported capital goods + also failed to fulfill export obligations (both). Hence export firm evaded payment of customs duties leviable against import of capital goods.
- (ii) (a) DRI unearthed fraud committed by Meghalaya based cement manufacturing company who obtained 16 EPCG licenses but imported some capital goods using 03 EPCG licences (only) + also domestically sourced other capital goods using remaining 13 licenses (all).
- (b) Hence Meghalaya company failed to export cement + also not fulfilled export obligation (both).
- (c) DRI recovered customs duties from Meghalaya company estimated INR 6 crore + interest (both).
- (iii) DRI unearthed fraud committed by importer from Maharashtra where imported machinery under EPCG scheme having saving of customs duties INR 1 crore but failed to fulfill export obligations. Hence liable to pay customs duties.

91. Commercial Frauds through claim of fake ITC + refunds against exports

- (i) (a) Exporters permitted to avail zero-rated supply under IGST Act, 2017 where exporters have option to pay IGST on export of goods through accumulated input tax credit (ITC).
- (b) Exporters permitted to receive cash refund against IGST payment through accumulated ITC after completion of export.



- (c) Exporters required to deposit back IGST against already received cash refund where sales proceeds of exports not realized in RBI's specified time. This provision applicable from Budget 2021-22.
- (d) Fraudulent exporters able to generate fake ITC through showing supply of goods from fictitious GST firms + also to encash ITC refund (both).
- (ii) (a) DRI unearthed fraud at Inland Container Depot (ICD) Nashik where cigarette exporter exporting cigarette at highly inflated price on payment of IGST through accumulated ITC + also claimed cash IGST refund estimated INR 51 crore
- (b) DRI unearthed through investigation that exporter already procuring purchase invoices without actual supply of goods from non-existing entities + also fraudulently accumulated ITC for securing refund.

92. Commercial Frauds through Mis-use of Advance License Scheme (ALS)

- (i) (a) Advance Authorization Scheme allowing duty free import of goods physically to be incorporated in export product.
- (b) Advance Authorization Scheme allowing duty free import of Packaging material + fuel + oil + catalyst (all) to be consumed or utilized in production of export products.
- (c) Fraudulently firms diverted imported Advance License duty free goods + other materials (both) physically to be incorporated in export product + also using other goods for export obligations. Hence fraudulently firm failed to fulfill export obligations.
- (ii) DRI unearthed Mumbai based firm where imported duty free gold under Advance Authorization already melted + recasted (both) to erase traceability + sold in domestic market (all). Hence Mumbai's firm violated actual user condition + also evaded customs duties INR 339 Crore.



- (iii) (a) DRI unearthed Punjab based company where company obtained Advance Authorizations for import of duty-free raw material + white crystal sugar for manufacturing + also exporting in liquid glucose product (all).
- (b) Fraudulently company sold 100% imported duty free sugar + also failed to use for manufacturing of export product. Hence customs duties evaded estimated INR 17 crore.

93. Commercial Frauds through Trade Based Money Laundering + EOU + SEZ (all)

- (i) (a) Trade-based money laundering (TBML) concealing proceeds from criminal activities + transferring value via trade transactions in attempt to legitimize illegal origins.
- (b) TBML being achieved through misrepresentation of value + quantity + quality of imports or exports.
- (c) Frauds already triggered by malpractices like over-valuation + under-valuation of goods + services + multiple invoicing of goods + services + over-shipment + under-shipment of goods + services + also misleading description of goods + services (all).
- (ii) (a) DRI unearthed TBML in SEZ unit at Surat where already imported cheap synthetic diamonds from Hong Kong through declaring duty free Cut + Polished diamonds (CPD).
- (b) Imported cheap synthetic diamonds already studded on silver rings + also exported back to Hong Kong declaring genuine diamond jewellery
- (c) Resulted huge outflow of foreign remittances + also overvalued import of synthetic diamonds estimated INR 1016 crores out of INR 675 crores already remitted from India.



94. Commercial Frauds through evading customs duties against imports

- DRI unearthed several cases where already attempted to evade customs duties on import.
- DRI already detected 437 cases involving customs duties evasion INR 3924 Crore during year ending March 31, 2022
- Breakup of customs duties already evaded under different categories of fraud like:

S.No	Particulars of evasions of customs duties on imports	Amount during year ending March 31, 2022 (INR in crore)	Amount during year ending March 31, 2021 (INR in crore)
(i)	Evasion of ADD + CVD (both)	21	15
(ii)	Evasion of IGST	122	20
(iii)	Evasion through Over Valuation + Under Valuation (both)	142	375
(iv)	Evasion through Misuse of End use + other notifications (both)	801	1200
(v)	Evasion through Misuse of FTA	990	375
(vi)	Evasion through Mis-Declaration	1848	825
Total		3924	2810

95. Commercial Frauds through misdeclaration against significant facts

- (i) (a) DRI observed that fraudulent importers furnishing misdeclaration against description of imported goods + quantity + specification + country of origin + end-use + etc. (all)
- (b) Fraudulent importers evading customs duties + also circumvent non-tariff barriers.
- (c) DRI found misdeclaration estimated INR 1848 crore during year ending on March 31, 2022.



- (ii) (a) DRI found *misdeclaration by manufacturer of mobile phones* where evaded customs duties estimated *INR 500 Crore* through intentionally describing under head Remote Radio of customs tariff item (CTI) *85176290 instead of Part of eNodeB of (CTI) 85177090*
- (b) Hence fraudulent importers *availed 0% customs duties* using Notification No. *57/2017-Cus* for import of goods other than *parts of cellular mobile phones falling under (CTI) 85177090*.
- (iii) DRI found *misdeclaration* for Naphtha importable @ 0% customs duties by Gujarat based firm who *attempted to smuggle* Special Boiling Point Spirit (SBPS) estimated *INR 118 Crore* + also imports already restricted item under (CTI) *27101290* for direct import. Hence import be permitted through State Trading Enterprises (*only*) like *STC + MMTC + etc. (all)*.
- (iv) (a) DRI found during investigation that 100% subsidiary mobile phone company owned by *chinese multinational (holding company)* where DRI detected *wrongful availment @ 0% customs duties* benefits + also made undervaluation (*both*)
- (b) DRI *raised demand* for customs duties estimated *INR 4,389 crore* + also DRI found incriminating evidences indicating *wilfull mis-declarations* against description of certain items already imported by company *to avail @ 0% customs duties benefit*.
- (c) DRI observed that company also *not added royalty + licence fee (both) already remitted* to several multinational companies in transaction value of goods *for computation of customs duties* on imports under *violation of Rule 10* of Customs Valuation (Determination of Value of Imported Goods).
- (d) Company *voluntarily deposited INR 450 crore* in abovementioned case.
- (v) (a) DRI found that 100% subsidiary company in India owned by *China's holding company* dealing in mobile phones already made *willful misdeclaration in description* of certain imported items



- (b) DRI found *wrongful availment @ 0% customs duties* estimated INR 2217 crore + also *60 crore voluntarily deposited* by China's subsidiary company.
- (vi) (a) DRI found syndicate of *smuggling luxury cars in names of foreign diplomats* presently posted in India through forging import documents + also *claiming @ 0% customs duties* under Notification No. 3/1957 (both)
- (b) Fraudulent syndicate of *smuggling cars already sold* to private parties in open market.
- (c) DRI found that *20 luxury cars already smuggled* in last 5 year estimated customs duties evasion INR 25 crore.
- (vii) DRI found that *2 container landed* at Container Freight Station (CFS) in *Kolkata* with *1.20 crore sticks* of branded cigarettes of foreign origin *through misdeclaration* as ladies garments in Import General Manifest (IGM).

96. Commercial Frauds through Evasion of Anti-Dumping Duty (ADD) in India

- (i) Fraudulent importers generally providing *wrong classifications* + also *misdeclaring Country of Origins* of imported goods to evade anti-dumping duty
- (ii) DRI noticed that 2 Noida based firms *imported aluminium foil of size 5.3 microns* from China but *failed to pay* estimated INR 2 crore against *anti-dumping duty already leviable* on 100% aluminium foils under Notification No. 51/2021-Customs (ADD).
- (iii) DRI noticed that company already *failed to declare specifications* against casing pipes imported from China + *also not paid anti-dumping duty* estimated INR 4.87 crore leviable under Notification No. 07/2017-Customs (ADD).

97. Commercial Frauds through Misuse of Free Trade Agreement (FTA) in India

- (i) DRI noticed that fraudulent importers *mis-declaring country of origin* + also *misclassifying description (both)* to avail *@ 0% customs duties* under FTA benefits.



- (ii) (a) DRI already booked leading e-commerce company + also mobile manufacturer who imported mobile phones from Indonesia + also availed @ 0% customs duties (both) under ASEAN India FTA through Notification No.46/2011.
- (b) DRI found that country of origin of several components + main boards (both) imported from Taiwan + China + Korea (all) under Regional Value Content (RVC) below benchmark 35% RVC.
- (c) DRI found evasion for customs duties through FTA benefits in 2 case estimated INR 442 crore.
- (iii) (a) DRI found that Rajasthan based importer already misclassified Seat Belt Parts under CTI 87089900 instead corrected classification under TI 87082900 to avail @ 0% customs duties under Indo-Korea Comprehensive Economic Partnership Agreement (CEPA) + also ASEAN – India Preferential Trade Agreement (AIFTA) (both).
- (b) DRI found customs duties evasion estimated INR 8 crore.

98. Commercial Frauds through Misuse of End-Use notifications issued in India

- (i) DRI observed that conditions of end-use notifications to avail @ 0% customs duties being violated by importers where India's customs relying on importer's self declaration at time of clearance of imported goods.
- (ii) DRI observed that Information Technology (IT) related importer of goods not obeying conditions of end-use notifications to avail @ 0% customs duties where 1 manufacturer already imported finished camera modules for use in manufacture of cellular mobile phones accordingly claimed concessional duty exemption through S.No. 5A of Notification 57/2017 but failed to use for intended purpose under Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017



99. Commercial Frauds through undervaluation of Imported goods in India

- (i) (a) DRI observed that undervaluation against imported goods having big challenge where *fraudulent importers reducing actual customs duties through undervaluation* against imported goods in India.
- (b) DRI observed that imported good's undervaluation being *exercised through producing forged value documents + submitting lower value invoices + remitting due payments through unauthorized channels + non inclusion of allied cost components in assessable value* like payment of royalty + *non- disclosure of related party transactions + etc. (all)*
- (c) DRI facing big challenge to establish undervaluation against imported goods by importers where *actual payments being made through informal channels (hawala)*.
- (ii) (a) DRI observed during investigation that *non-addition of amount of royalty + licence fee (both)* paid on transaction value of imported goods through another multinational mobile phone company to compute 100% *transaction value of imports of goods to levy actual customs duties*.
- (b) DRI raised demand of *customs duties* estimated INR 653 crore.
- (iii) (a) DRI unearthed that Delhi-based firm *grossly undervalued imported mobile phone accessories + parts + miscellaneous electronic goods (all) imported from China* through furnishing false declarations against invoices + also in packing lists (*both*).
- (b) DRI observed that already declared Cost + insurance + freight (*CIF*) *value of imported goods lowered even amount of freights mentioned in Air way bills*.
- (c) DRI found customs *duties evasion* estimated INR 20 Crore.
- (iv) (a) DRI detected that importers of *sanitary fittings already forged import invoices*
- (b) DRI able to recover physical + electronic evidences (*both*) *confirming undervaluation + also customs duties evasion* estimated INR 50 Crore.



- (c) Fraudulent importer *admitted undervaluation INR 12.20 crore* against imported goods + *also deposited* additional customs duties on undervalued amount of imports of goods.

100. Commercial Frauds through imports of Hazardous + other wastes in India

- (i) (a) Import of *hazardous waste not permitted* under automatic route in India
- (b) However recycling + reusing + recovering + *co-processing (all) permitted* in India.
- (c) Ministry of Environment, *Forests and Climate Change* already *regulating import of hazard waste + also other waste (both)* through regulations under Hazardous and Other Wastes (Management, Handling and Trans-boundary Movement) *Rules, 2016*
- (d) Type of wastes permitted for imports + exports (*both*) *already listed under Part A to D of Schedule III* of Rules, 2016
- (ii) DRI found at CFS Raigad that fraudulent *importer imported consignments declaring as containing Power Circuit + Cabinet + ATX Board* with standard accessories (*unbranded*) but *actually concealed E-Waste* items like old + used CPUs + monitors + monitor stands (*all*) *in consignment*.
- (iii) DRI detected that fraudulent importer already declared imported consignment *containing paper waste but actually found containing household + municipal + biomedical waste like used surgical masks + food packaging material with residues + medical gloves + etc. (all) under violation of provisions of Hazardous and Other Wastes (Management and Trans-boundary movement) Rules, 2016.*

101. Commercial Frauds through Integrated Goods and Service Tax (IGST) Act

- (i) (a) *IGST be levied* on imported goods under IGST Act, 2017.
- (b) *Rate of IGST* already governed by GST Tariff.



- (c) DRI detected that imported goods already *classified under wrong CTI to avail lower IGST* where manufacturer of lithium-ion battery *actually imported plastic tapes* for use in protection to electrical accumulators (battery packs) but *wrongly classified under CTH 3919 @ 18% IGST* instead *correctly be classified under CTH 8507 @ 28% IGST*
- (d) DRI found *IGST evasion* estimated *INR 15 crores*.



(F) Enforcement against more than 50 Allied Acts (laws) by DRI in India

102. Enforcement against more than 50 Allied Acts (laws) by DRI in India

- (i) (a) DRI (*only*) apex anti-smuggling agency established in India *in addition to existing provisions enforceable* under Customs Duty Act, 1962.
- (b) DRI enforcing several statutes + *allied acts about imports + exports (both)*.
- (c) DRI enforcing *more than 50 Allied acts* like Narcotic Drugs + Psychotropic Substances (*NDPS*) Act + *Drugs and Cosmetics Act + Wild Life (Protection) Act + Foreign Trade (Development and Regulation) Act + Food Safety and Standards Act + Antiquities and Art Treasures Act + Copyright Act + Trade Marks Act + Patents Act + Designs Act + Geographical Indications of Goods (Registration and Protection) Act, 1999 (all)*.
- (ii) DRI's specialized *proficiency existed in collection + collation + analysis + dissemination of intelligence against smuggling + investigation + also prosecution of arrested persons* to strengthen enforcement under allied legislations (*all*).

103. Roles of DRI under Narcotic Drugs and Psychotropic Substances Act, 1985

- (i) (a) DRI fighting India's *war against large quantity inflow of illegal narcotics shipments* through air + sea (*both*) routes where drugs + several large seizures already carried during year ending March 31, *2022*.
- (b) DRI facing challenges from *large chemical + pharmaceutical industries against illicit manufacturing of drugs + precursor chemicals (both)* by fake entities in India.
- (ii) (a) Narcotic Drugs and Psychotropic Substances Act, 1985 *enacted to ensure that India to follow international framework* for tackling drug menace.
- (b) Act, 1985 *prohibiting manufacturers + producers + traders + users + etc. narcotic drugs and psychotropic substances (all)*



- (c) Act, 1985 *not prohibiting manufacturers + producers + traders + users + etc. (all) for medicinal + scientific both purposes (only).*
- (d) Act, 1985 *empowering various agencies to enforce its provisions like India's customs + DRI (both).*
- (iii) (a) DRI already *focused for curbing drugs menace at its source itself + targeting contraband at points of entry into India's borders + at sites of manufacturing in India (all).*
- (b) DRI already made several major seizures for *narcotics belonging to international cartels* through coordinating with various national + international agencies *to dismantle transnational networks + also to bust drug syndicates (all).*
- (c) DRI already have *high conviction rate for narcotics case's* testament to investigating skills of officers.
- (iv) (a) Field of drug law enforcement constantly evolving + resulting *(both) challenges after emergence of new psychoactive substances (ATS group) + designer precursors like EAPA + use of crypto currency + dark web market places + etc. (all)*
- (b) DRI need to continuously evolve + *keep themselves updated (both).*

104. Roles of DRI under *Safeguarding Economic Interests Act, 1992* in India

- (i) (a) Foreign Trade (Development and Regulation) (*FTDR*) Act, 1992 *providing for development and regulation of foreign trade through facilitation of imports + exports (both) activities.*
- (b) Foreign Trade Policy (*FTP*) *deriving its powers from FTDR Act, 1992.*
- (c) *FTDR Act, 1992 authorizing Central Government to impose restrictions + prohibition regulations against imports + exports (all).*



- (d) FTDR Act, 1992 under section 3(3) providing orders for prohibition against imports + exports under section 3(2) of FTDR Act, 1992 + also be deemed prohibited under section 11 of Customs Act, 1962 (all).
- (e) FTDR Act, 1992 empowering to India's customs + DRI to carry out interdictions + investigations against violation of provisions of FTDR Act, 1992 (all).
- (f) DRI already booked several cases against violation of orders + notifications (both) issued under section 3 of FTDR Act, 1992. Hence violation of orders treated attempts for smuggling of goods in India.
- (ii) (a) FTDR Act, 1992 belongs to Strategic Trade Control Enforcement to deal with licensing requirements for weapons of mass destructions + dual-use goods (both).
- (b) Directorate General of Foreign Trade under FTDR Act, 1992 already notified list of Special Chemicals, Organisms, Materials, Equipment and Technology (SCOMET) items where trade already regulated through licensing mode.
- (c) DRI already focused on cases against violation under SCOMET regulations.

105. Roles of DRI under Wildlife Protection Act for protection of flora + fauna

- (i) (a) India already biologically diversified country having several endemic species of flora + fauna (both).
- (b) India already home for 3 out of 34 biodiversity hotspots in world.
- (c) India already had transnational illegal wildlife trade + also have threat for existence of wildlife species in India.
- (ii) (a) Wild Life Protection Act, 1972 providing protection for India's wild animals + birds + plant species with primary object of curbing illegal trade in wildlife (all).



- (b) India already became *signatory* to Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) after enactment of Wild Life Protection Act, 1972.
- (c) CITES recognized varying degrees of protection to more than 35,000 species of animals + plants (both) to ensure that international trade not threaten survival of species in world.
- (d) International experience indicating that enforcement of wildlife anti-trafficking measures already most effective when actually carried at ports of entry + ports of exit (both).
- (e) India's Customs + DRI (both) forefront for countering wildlife trafficking + safeguarding environment + ecology of country (all).
- (iii) (a) Products of wildlife generally smuggled from India to outside India for use in traditional medicine + clothing + jewelry + other ornamental products + Red sanders (*Pterocarpus santalinus*) (all) being smuggled from India to countries in East Asia.
- (b) It's endangered species of wild flora endemic to Seshachalam forest located in Eastern Ghats in Andhra Pradesh + also covered under Appendix II of CITES (both).
- (c) DRI already made unbelievable efforts to curb smuggling + successfully nabbed kingpins + also organizers of illegal export trade in red sanders (all).
- (d) DRI already seized estimated 160 MT of red sanders across the country during year ending March 31, 2022.
- (iv) (a) Large number of exotic birds + animals (both) like star tortoise + pangolins + seahorses and wildlife products like ivory + skin + ambergris (digestive secretion of sperm whale) (all) also smuggled across the borders.
- (b) India's customs + DRI (both) already carried out several seizures of wildlife products at airports + ports of entry + ports of exit (all).



106. Roles of DRI under Antiquities + Art Treasures Acts for preserving Heritage

- (i) (a) India already *rich in history + culture + traditions (all)*.
 - (b) India having *intriguing + fascinating rich + varied cultural heritage (all) from several 1000 years*.
 - (c) Tangible heritage wealth of India already *scattered across numerous archaeological sites + temples (both)*.
 - (d) Abovementioned items unique for India + also for *testament to rich cultural heritage of India (both)*.
- (ii) (a) Unfortunately already *threatened by unscrupulous elements + organized cartels* to vandalize heritage sites with objective of smuggling + also *selling antiquities in illicit markets outside India for illicit gains (all)*.

+ (plus)

 - (b) Private auction houses located outside India also allowed *unscrupulous elements + organized cartels* to become part of plunder by providing anonymity to these transactions + also permitting *sales of antiques of doubtful ownership (all)*.
- (iii) Antiquities and Art Treasures Act 1972 *enacted to protect + safeguard of our cultural heritage* + also to regulate export trade in cultural art items *(all)*.
- (iv) *Meaning of Antiquities + art treasures + manuscripts + records + documents (all)*
 - (a) Antiquities known for *work of art + object of historical interest + also age of antiquities be exceeded 100 year*.

+ (plus)
 - (b) Art treasures known for *works of art treasure notified by central govt. beside not treated antiquity*

+ (plus)
 - (c) Manuscripts + records + other documents *be in existence exceeding 75 year*.



- Foreign Trade Policy (FTP) prohibiting export of antiquities + art treasure (both).
- (v) (a) DRI already played major role for preventing illegal smuggling + sale of India's cultural antiques + also have great success in foiling smuggling attempts from air + sea routes (both).
- (b) DRI diligently investigated origins of several antiquities consequently handing over by other countries to treasures of India.

107. Roles of DRI under Cigarettes + Tobacco Products Acts for Public Health

- (i) (a) World Health Organization (WHO) Framework Convention on Tobacco Control category declared that India already transit + also transit-destination country (both) for illicit tobacco products.
- (b) High rate of customs duties against imports of cigarettes + consequent arbitrage opportunity (both) motivating smuggling of cigarettes.
- (ii) (a) 100% cigarette products required mandatory pictorial warnings under Cigarettes and Other Tobacco Products (Prohibition of Advertisement and Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003.
- (b) Act, 2003 prohibiting for advertisement + also to regulate production + distribution + supply of cigarette products (all).
- (c) Smuggled cigarettes do not carry any warnings + disclaimers + etc. (all).
- (iii) DRI already seized smuggled cigarettes + tobacco products (both) estimating INR 93 crore through sea + air + land borders (all) from outside India.

108. Roles of DRI under Safeguarding Intellectual Property Rights + etc. Acts

- (i) (a) Protection of Intellectual Property Rights (IPR) encouraging innovation + also to boost economic growth of India (both).



- (b) Enactment of IPR Act already benefited for public health + safety (both).
 - (c) Effective IPR enforcement protecting consumers from sub-standard counterfeits + encouragement entrepreneurship + encouragement of companies to invest in R&D + also to help in high employment opportunities (all).
 - (d) Enforcement of IPR protecting livelihood of traditional artisans + also providing global market for local industry (both).
 - (e) India already signatory to WTO Treaty on Trade Related Intellectual Property Rights (TRIPS). India already enacted laws for protection of IPRs specifically at borders of country.
- (ii) Legal framework for IPR enforcement in India already provided through enactment of Patents Act 1970 + Trade Marks Act 1999 + Geographical Indications of Goods Act 1999 + Designs Act 2000 + Copyrights Act 1957 + also IPR (Imported Goods) Enforcement Rules 2007 (all).
- (iii) (a) DRI already booked number of cases against Intellectual Property Rights infringements.
- (b) Counterfeits already detected in imports from China through sea + air road routes + also through land borders of Nepal + Bhutan + Myanmar + etc. (all).
- (iv) Meaning of Commonly trafficked counterfeits
- Include electronics + mobile accessories + cosmetics + footwears + watches + sun glasses + automobile parts + etc. (all).

109. Roles of DRI under Legal Metrology Act, 2009 in India

- (i) (a) Legal Metrology Act, 2009 enacted for safeguarding consumer rights + also to regulate trade + commerce in goods sold + distributed through weight + measure + number + etc. (all).



- (b) Manufacturer required to provide requisite information's against term of weight + quantity + price + expiry date + etc. (all) for pre-packaged commodity
- (c) Legal Metrology Packaged Commodity Rules, 2011 (LMPC Rules) also issued.
- (ii) (a) Legal Metrology Act, 2009 + LMPC Rules, 2011 apply for imported products + product prepared without compliance with LMPC Rules (both) be prohibited + also liable for confiscation under Customs Act, 1962
- (b) Imported pre-packaged goods carry high risk for weight + quantity + price + expiry date + etc. (all) as actual manufacturing place located outside India.
- (iii) (a) Importers of prepackaged goods required to obtain certificate from director of Legal Metrology in Central Government or Controller of Legal Metrology in State for sale + distribution under Legal Metrology Packaged Commodity (LMPC)
- (b) Importers required to ensure that pre-packaged goods to be sold be carry declaration containing information's like name + address of manufacturer + importer + country of origin + quantity + month of import + month of manufacture + dimensions of product + Maximum Retail Price (MRP) + contact details for customer's complaint (all).
- (iv) India's customs + DRI permitted to safeguard domestic consumers from import of low quality medical devices like thermometers + oximeters (both) already attempted to import during COVID-19 pandemic.

110. Roles of DRI under Protection of Local Plant varieties from Destructive Pests

- (i) (a) India needs for food security + also maintaining agricultural productivity to protect country's crops from destructive insects + pests + etc. (all).
- (b) India's biodiversity be protected from invasive alien species of crops which destroy local plant varieties.



- (c) World moving towards inter-connected economic system *to face serious threat from our ports of entry* for alien insects + pests + plant species + etc. *(all)*.
- (ii) (a) Destructive Insects & Pests Act primary enacted *for providing safeguards + conditions (both)* for imports of items susceptible to invasion of aforesaid alien *insects + pests + plant species + etc. (all)*.
- (b) Several notifications + Plant Quarantine (Regulation of Import into India) Order, 2003 *(both)* already issued under Act *to keep up with emerging challenges*.
- (iii) Protection of Plant Varieties and Farmers Rights (PPV&FR) Act, 2001 another legislation *for providing breeders of plant variety + exclusive right to sell + market + import + export + etc. (all) for protected varieties*.
- (iv) (a) India already fulfilled obligations for phytosanitary conditions under International Plant Protection Convention (IPPC) 1951 against Food + Agriculture Organization for trade in plants + plant products + etc. *(all)*.
- (b) Import of plant + plant product required *to obtain* No Objection Certificate (NOC) *from Plant Quarantine Authority at time of export + also shipment required to have Phytosanitary Certificate (both)*.
- (c) Plant + plant product *(both) required to be quarantined* before shipment being cleared.
- (d) Abovementioned process being handled through *Single Window System under Electronic Data Interface (EDI)* concept of India's Customs where documents filed online + also automatically routed to concerned authority *for clearance before goods actually released*.
- (v) (a) India's customs + DRI *(both) required to make efforts to ensure compliances* with abovementioned conditions at time of import + export *(all)*.



- (b) India's customs + DRI (both) required to coordinate with Plant Quarantine Officers posted at ports to safeguard country's domestic agriculture + indigenous plant bio-diversity + etc. (all).
- (c) DRI found that importers + exporters (both) mis-declared contents of consignments to avoid quarantine regulations applicable in India.
- (d) Import of potentially dangerous varieties be stopped in India.

111. Conclusion on Enforcement against more than 50 Allied Acts by DRI in India

- (i) Law enforcement agencies in India already required holistic approach + covering various forces + facets + also corresponding statutes + etc. (all).
- (ii) DRI leveraged expertise in intelligence gathering + investigations + prosecutions + etc. (all). to play crucial role for enforcement of various Allied Acts with Customs Act, 1962.
- (iii) DRI already played responsible role through cooperating with global agencies to tackle transnational crimes + also to fulfill India's multilateral commitments (both).



(G) International Enforcement Operations + Co-operations (both) for India

112. Introduction on International Enforcement Operations + Co-operations (both)

- (i) (a) Custom's co-operations bilaterally + multilaterally *crucially required for enhancing trade flow* + enforcement of relevant laws + *etc. (all)*.
- (b) *Exchange of information's + data in various domains (both)* like import + export + origin related information's + *etc. (all)* required for facilitating genuine trade across the borders *but preventing illicit trade*.
- (c) Underlying need *desired for mutual administrative assistance in custom's* cooperation already highlighted in 1967 by Customs Cooperation Council. Now known World Customs Organization (*WCO*).
- (d) Revised Kyoto Convention *mandated requirement of Customs administration* of country to seek cooperation with other Customs administrations + *also to arrive at mutual administrative assistance agreements for enhancing Customs control*.
- (e) Realized in *WCO SAFE Framework* to achieve effective border control *in standards focuses* on Customsto-Customs network arrangements to promote seamless movement of goods *through secure international trade supply chains*.
- (f) Information exchange *for effective customs control + customs cooperation (both)* highlighted in *Article 12* of WTO Agreement for Trade Facilitation.
- (g) *Information exchange under Customs Mutual Assistance Agreements (CMAAs)* already contributed to *effective conclusion of several investigations*.
- (ii) (a) Govt. already *notified 32 agreements (arrangements)* for Cooperation and Mutual Administrative Assistance (*CMAA*) on India's customs



matters under section 151B (2) of Customs Act, 1962 through Notification No. 58/2021- Cus. (N.T.) dated July 01, 2021.

- (b) *32 agreements executed to strengthen reciprocal arrangements against exchange of information for facilitation of trade + effective risk analysis + verification of compliance + prevention + combating + investigation of trans- boundary offences (all).*
- (iii) (a) *India's customs required to maximize bilateral + multilateral cooperation to secure maximum cooperation in enforcement activities from detection + recovery of contraband moving across national borders + to address matters of national + global security (all).*

(b) *DRI spearheading various operations of global significance for geographical spread + gravity of issues pursued (both).*

(c) *DRI's commitment for preventing money laundering + smuggling of dual use items + weapons of mass destructions + smuggling of endangered flora + fauna + illicit movement of hazardous waste + smuggling of antiques + treasures + etc (all).*

(d) *DRI conducting Regional Customs Enforcement Meeting after every year where officers from customs administrations in Asia Pacific region required to discuss about mechanism to increase cooperation in enforcement activities.*

(e) *DRI's cooperation through exchange of specific information's proved quite effective for seizures of tobacco + tobacco products (both).*
- (iv) (a) *DRI already participated in 13 international operations + also demonstrating its commitment for promoting secure trade + global security (all).*

(b) *Abovementioned operations already reflecting general global sensitivity + concerns about need to counter + mitigate effects of illicit trafficking of*



dangerous drugs + arms + wildlife + money laundering + terrorist financing + environmentally damaging substances + etc. (all).

113. Statistics on International Enforcement Operations + Co-operations (both)

S.No	Name of operation	Particulars of operation	Timeline for operation
(i)	Operation <i>DEMETER VII</i>	Hazardous Waste	From <i>Oct 01 to 31, 2021</i>
(ii)	Operation <i>Thunder 2021</i>	Illegal Wildlife and Timber Trade (IWT)	From <i>Oct 01 to 31, 2021</i>
(iii)	Operation <i>Stop II</i>	Counterfeit/illicit medicines linked to Covid-19	From <i>June 15 to 17, 2021</i>
(iv)	Operation <i>Pathfinder</i>	Illicit tobacco products	From <i>Nov 01 to 21, 2021</i>
(v)	Project <i>INAMA</i>	IWT	From <i>2021 to 2023</i>
(vi)	Diagnostic <i>Mission</i>	IWT/CITES	From <i>Feb 28 to March 04, 2022</i>
(vii)	Operation <i>Scabbard</i>	Psychotropic substances and synthetic opioids and opiates trafficking	From <i>Sep 20 to Oct 01, 2021</i>
(viii)	Operation <i>Mekong Dragon III</i>	Wildlife and drug enforcement in Asia and Pacific region	From <i>Oct 26 to 28, 2021</i>
(ix)	Operation <i>IRENE III</i>	Illegal trafficking of Small Arms and Light Weapons (SALW)	From <i>Feb 01 to June 30, 2022</i>
(x)	Operation <i>Gamma</i>	Illegal movement of valuable goods	From <i>Nov 01, 2021 to Jan 31, 2022</i>
(xi)	Operation <i>TENTACLE Asia/Asia Pacific II (Workshop)</i>	Money Laundering and Counter-Terrorism Financing	From <i>June 15 to 18, 2021</i>
(xii)	Operation <i>TENTACLE Africa II (Workshop)</i>	Money Laundering and Counter-Terrorism Financing	From <i>Feb 07 to 11, 2022</i>
(xiii)	Operation <i>TENTACLE Latin America II (Workshop)</i>	Money Laundering and Counter-Terrorism Financing	From <i>Jan 17 to 21, 2022</i>



114. International Enforcement Operation under titled DEMETER VII

- (i) Operation DEMETER VII sponsored by WCO for operation from October 01 to 31, 2021.
- (ii) Operation DEMETER VII aimed to clamp down on illegal trans-boundary movement for dangerous waste + controlled under Basel Convention on Control of Trans-boundary Movements of Hazardous Wastes + disposal + ozone depleting gases + other gases controlled under Montreal Protocol on Substances that deplete Ozone Layer (all).

115. International Enforcement Operation under titled Thunder 2021

- (i) Operation jointly lead by WCO + INTERPOL from October 01 to 31, 2021 to target for uniting customs + police efforts with partners + relevant partners to clamp down on Illegal Wildlife Timber Trade (IWTT) + etc. (all).
- (ii) Participation in programme underlined DRI's commitment for environmental security

116. International Enforcement Operation under titled Stop II

- (i) Operation sponsored by WCO for protecting public against counterfeit + illicit medicines + other medical supplies + equipments (all) linked to Covid-19 pandemic.
- (ii) 1st phase of operation conducted from April 30 to June 03, 2021 + also 2nd phase of operation conducted from June 25 to Sep 09, 2021 (both).
- (iii) (a) Operation made at Miami of USA to seize illicit + counterfeit medicines (Sildenafilpills) against information's passed to DRI by major stakeholder.
(b) Contraband routed from India to USA via Singapore.

117. International Enforcement Operation under titled Pathfinder

- (i) Operation sponsored by WCO to target 100% types of tobacco + tobacco products + equipments + chemicals + papers + other materials involved in illicit production of tobacco products transported through territories of countries



participating in operation part of commercial consignments transported through sea + road + rail + mail + air (all).

(ii) Operation conducted from November 01 to 21, 2021.

118. International Enforcement Operation Project under titled INAMA

(i) (a) WCO Project INAMA (2021-23) to strengthen capacity of customs administrations + also to conduct more effective IWT operations (both).

(b) INAMA means wild animals in language of Zambian Bemba tribe.

(c) WCO established Project INAMA in 2014 to tackle criminal activities.

(d) Project INAMA addressed several areas in field of IWT like enforcement + training + risk management + case selection + inter-agency cooperation + operational capacity + etc. (all).

(ii) (a) India participated in Diagnostic Mission from Feb 28 to March 04, 2022.

(b) Diagnostic Mission allowing WCO experts to review + to discuss training + risk management + legal and institutional frameworks of India's Customs Administration to combat IWT + also CITES enforcement capacities (all).

119. International Enforcement Operation under titled Irene III

(i) Operation sponsored by RILO AP to combat illicit trafficking of Small Arms Light Weapons (SALW) from Feb 01 to June 30, 2022.

(ii) (a) 16 cases of seizure of weapons reported under Operation Irene III.

(b) 1 seizure also made from Delhi where 1 pistol + 2 empty magazines (both) recovered from baggage of passenger travelling from Dubai to New Delhi.

120. International Enforcement Operation under titled Scabbard

(i) Joint special operation of BRICS member countries conducted from Sept 20 to Oct 01, 2021.



- (ii) Participating Customs Administrations reported 36 seizure cases during operational phase.
- (iii) Where seizures from Brazil 18 + from South Africa 14 + from India 4 = 36
- (iv) Operation Scabbard conducted for developing strategic intelligence + enhancing cooperation + evolving controlled responses against drug trafficking with focus on increased trafficking of psychotropic substances + synthetic opioids + opiates + etc. (all).

121. International Enforcement Workshop under Operation Mekong Dragon

- Workshop sponsored by RILO Asia Pacific to focus on wildlife + drug enforcement in Asia + also Pacific region (all).

122. International Enforcement Operation under titled Gamma

- (i) Operation sponsored by Federal Customs Service of Russian Federation from Jan 01 to Jan 31, 2022.
- (ii) Operation conducted for detection + suppression of attempts made for illegal movement of valuable goods through international passenger air traffic (both).

123. International workshop under titled TENTACLE – Asia + Asia Pacific II

- Asia + Asia Pacific II Regional Virtual Workshop held on Anti-Money Laundering + Counter - Terrorism Financing (CTF) (both)
- (i) WCO + Anti-Money Laundering (AML) + Counter-Terrorism Financing (CTF) workshop held with WCO partner organizations + INTERPOL + Egmont Group of Financial Intelligence Units (FIUs) (all)
- (ii) Launched 2nd AML and CTF workshop 2021 under Operation TENTACLE-Asia + Asia Pacific II (both) from June 15 to 18, 2021.
- (iii) Virtual workshop attended by more than 40 representatives under Customs administrations + DRI + FIUs from 11 country + INTERPOL officers (all).



- (iv) Operation *focused on countering bulk cash smuggling + on countering gems + precious metals smuggling with focal point on countering smuggling of goods through air passengers + mail + express services (all).*

124. International Enforcement workshop under titled *TENTACLE – Latin America II*

- Latin America II Regional Hybrid Workshop *held on Anti-Money Laundering + Counter-Terrorism Financing (both)*
- (i) Workshop held *to tackle global movement against illicit proceeds connected to organized crime + terrorism pervasive + growing threat to national security of WCO Member states + integrity of international financial + commercial sectors from Jan 17 to 21, 2022 (all).*
- (ii) Customs known *1st line defense at 100% borders + to play significant role in national security + also in area for illicit financial flows (all).*

125. International Enforcement workshop under titled *TENTACLE – Africa II*

- Africa II Regional Hybrid Workshop *held on Anti-Money Laundering + Counter-Terrorism Financing (both)*
- (i) Workshop held *to raise awareness for Customs Services + FIUs + Police services against money laundering + terrorist financing + also to raise capacity to combat from Feb 07 to 11, 2022 (all).*
- (ii) International + global operations *to multitude of global commitments of DRI proactively + pursues role to lead by enforcement agencies (all).*
- (iii) Diversity of issues *to be addressed + global operations must demonstrates gamut of skills + expertise DRI possesses + regularly augments + recognition as prime stakeholder in customs law enforcement functions (all)*



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