



My Dear Friend

***I am publishing Research Paper under head 225 FAQs on Fugitive
Economic Offenders Act (FEOA) 2018***

1. *This Research book is published under our awareness mission for Residents and Non-Residents for knowing about Fugitive Economic Offenders Act (FEOA) 2018 as become popular “after” declaring Nirav Modi as Fugitive Economic Offender (FEO). This research book’s publication is inspired from thought process of Honorable Prime Minister of India.*
2. *FEOA, 2018 is introduced for confiscating FEO’s properties who has flee from India or refused for returning back to India for facing prosecution under FEOA, 2018.*
3. *Special Court in Mumbai as established under PMLA, 2002 has declared Nirav Modi a FEO in Dec 2019 based on an application filed by Enforcement Directorate (ED)*
4. *Nirav Modi and his Matern uncle Mehul Choksi were accused in scheduled offence for more than INR 100 crore “and also” left India before the investigations have been commenced “both” therefore 2 required criteria are satisfied for FEOA 2018’s application.*
5. *FEOA, 2018 is applicable to whole of India including J&K from April 21, 2018.*
6. *FEOA, 2018 is applicable to “any” individual who is or become FEO on or after Apr 21, 2018*
7. *Director or “any” other officer “not” below rank of deputy director as authorized by director under FEOA, 2018 is permitted for filing application in prescribed manner in special court for declaring as FEO.*
8. *Penalties and prosecutions under PMLA, 2002 “and also” FEOA, 2018 “both”*
(i) Under PMLA, 2002

- *PMLA, 2002 is empowering imprisonment for maximum 7 years “and also” for levying penalties “both”*
- (i) *Under FEOA, 2018*
- *FEOA, 2018 is “not” empowering imprisonment “and also” for levying penalties “both”*

9. *Names of 27 declared FEOs*

- (i) *Pushpesh Baid*
- (ii) *Ashish Jobanputra*
- (iii) *Vijay Mallya*
- (iv) *Sunny Kalra (Brought back to India)*
- (v) *Sanjay Kalra*
- (vi) *Sudhir Kumar Kalra*
- (vii) *Aarti Kalra*
- (viii) *Varsha Kalra*
- (ix) *Jatin Mehta*
- (x) *Umesh Parekh*
- (xi) *Kamlesh Parekh*
- (xii) *Nilesh Parekh*
- (xiii) *Eklavya Garg*
- (xiv) *Vinay Mittal (Brought back to India)*
- (xv) *Nirav Modi*
- (xvi) *Neeshal Modi*
- (xvii) *Mehul Choksi*
- (xviii) *Sabya Seth*
- (xix) *Rajiv Goyal*

- (xx) Alka Goyal
- (xxi) Lalit Modi
- (xxii) Nitin Jayantilal Sandesara
- (xxiii) Chetan Kumar Sandesara
- (xxiv) Ritesh Jain
- (xxv) Hitesh Narendra Bhai Patel
- (xxvi) Mayuriben Patel
- (xxvii) Priti Ashish Jobanputra

10. List of individual / entities for FEOA's application

- (i) Individual
- (ii) Hindu Undivided Family (HUF)
- (iii) Company
- (iv) Trust
- (v) Partnership
- (vi) Limited liability partnership (LLP)
- (vii) Association of Persons (AoPs) or Body of Individuals (Bols) incorporated "and also" not incorporated "both"
- (viii) Every Artificial Juridical Person (AJP) who is "not" falling within any preceding clauses
- (ix) "Any" agency / office / branch owned / controlled by abovementioned persons in preceding clauses

11. Property's "provisional" attachment

- (i) Director or "any" other officer "not" below rank of deputy director as authorized by director under FEOA, 2018 is permitted for "provisional" attachment of property "before" filling application with Special Court for declaring FEO under section 4(1) of FEOA, 2018 in certain circumstances like:

- (a) When he has reasons to believe as recorded in writing that property is Proceed of Crime (PoC) or “non-benami” property “and also benami” properties “both” are owned by FEO
- and
- (b) Also being or likely to be dealt in a manner which may result the properties will be un-available for confiscation
- (ii) Director or “any” other officer “not” below rank of deputy director as authorized by director under FEOA, 2018 is required to file application within 30 days with Special Court for declaring FEO under section 4(1) of FEOA, 2018
12. PoC is to include “any” property derived or obtained directly / indirectly by “any” person who has generated from “criminal” activity as included in specified scheduled offences under FEOA, 2018
13. FEOA, 2018 is covering 5 “major” scheduled offences like:(i)
Counterfeiting govt. stamps
(ii) Counterfeiting govt. currency
(iii) Cheque dishonor
(iv) Money laundering
(v) Defrauding creditors
14. Generally, FEO is to include a person against whom an arrest warrant has been issued for committing scheduled offences as listed in FEOA, 2018 for minimum INR 100 crore “and also” left India or refused for returning back to India for facing prosecution under FEOA, 2018. Same 2 qualifying criteria’s have been satisfied in case of Nirav Modi “and also” his Matern uncle Mehul Choksi “both”.
15. Special Court as established under PMLA, 2002 is empowered for declaring FEO “after” hearing the application filed under section 4(1) by director / authorized officer under FEOA, 2018.
16. Special Court as established under PMLA, 2002 is empowered for confiscating properties as PoC, Benami Property and “any” other property in India “and also” outside India “both”

17. *Central govt. (Govt.) shall have 100% rights and titles of property “free” from encumbrances i.e. any charge on property “after” confiscation*
18. *Govt. is empowered for appointing an administrator for managing “and also” disposing of confiscated properties “both”.*
19. *FEOA, 2018 is empowered for allowing “any” civil court or tribunal for prohibiting declared FEO from filing or defending “any” civil claim.*
20. *FEOA, 2018 is “also” empowered for allowing “any” company or Limited Liability Partnership (LLP) where declared FEO is a majority shareholder, promoter or a Key Managerial Person (KMP) from filing or defending “any” civil claim.*
21. *Director / authorized officer appointed under FEOA, 2018 is permitted for “provisionally” attaching properties belonging to alleged FEO during application is filed under section 4(1) of FEOA, 2018 is pending before Special Court.*

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● ***With best wishes from CA Satish Agarwal, New Delhi*** ●



225 FAQs on Fugitive Economic Offenders Act (FEOA) 2018

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225 FAQs on Fugitive Economic Offenders Act (FEOA) 2018

● Chapter-I- Preface of Research Book on FEOA, 2018 ●

1. What are Objects for introducing FEOA, 2018?

- For confiscating properties of Fugitive Economic Offenders (FEOs) those have flee from India or refused for returning back to India for facing prosecution under FEOA, 2018.

2. What are 5 major Scheduled offences under FEOA, 2018?

- (i) Counterfeiting govt. stamps
- (ii) Counterfeiting govt. currency
- (iii) Cheque dishonor
- (iv) Money laundering
- (v) Defrauding creditors

3. Who is Fugitive Economic Offender (FEO)?

- FEO is to include a person against whom an arrest warrant has been issued for committing 1 out of 15 act's scheduled offences as listed in FEOA, 2018 for minimum INR 100 crore "and also" left India or refused for returning back to India for facing prosecution under FEOA, 2018 "both".

4. What is Declaration as FEO?

- Special Court as established under PMLA, 2002 is empowered for declaring FEO "after" hearing application filed under section 4(1) of FEOA, 2018

5. What are Effects "after" declaration as FEOs?

- (i) Special Court as established under PMLA, 2002 is empowered to order for confiscating properties as Proceed of Crime (PoC), Benami Properties and "any" other property in India and also outside India "both"



- (ii) Central govt. (Govt.) empowered for having 100% rights and titles of property “free” from encumbrances “after” confiscation
- (iii) Govt. is empowered for appointing an administrator for managing “and also” disposing of confiscated properties “both”.

6. What is Bar on Filing or Defending Civil Claims?

- (i) FEOA, 2018 is empowered for allowing “any” civil court or tribunal for prohibiting declared FEO from filing or defending “any” civil claim.
- (ii) FEOA, 2018 is empowered for allowing “any” company or Limited Liability Partnership (LLP) where declared FEO is a majority shareholder, promoter or Key Managerial Person (KMP) from filing or defending “any” civil claim.
- (iii) Director / authorized officer appointed under FEOA, 2018 is permitted for “provisionally” attaching properties belonging to alleged FEO during application filed under section 4(1) of FEOA, 2018 is pending before Special Court.

7. What is Enforcement Director (ED) powers?

- (i) Director / authorized officer appointed under PMLA, 2002 is permitted for exercising powers as available under FEOA, 2018
- (ii) Director / authorized officer appointed under PMLA, 2002 is permitted for enjoying “same” powers as available to “any” civil court like:
 - (a) Search of persons in possession of records or PoC
 - (b) Search of premises for seizing records or documents based on belief that a person is FEO



● Differences between PMLA 2002 and FEOA 2018 ●

8. What is Difference for primary objects?

(i) PMLA, 2002

- PMLA, 2002 is introduced for combating money laundering “and also” confiscating Proceed of Crime (PoC) “both”

(ii) FEOA, 2018

- FEOA, 2018 is introduced for targeting “and also” confiscating assets of individuals “both” those are flee (Bhaag Jaana) from India for avoiding prosecution against 15 act’s scheduled offences under FEOA, 2018.

9. What is Difference for offences’ scope?

(i) PMLA, 2002

- PMLA, 2002 is introduced for covering a “broad range” of money laundering activities under 30 act’s scheduled offences as appended along with PMLA, 2002 like:
 - (a) Money laundering crimes
 - (b) Drug trafficking
 - (c) Smuggling
 - (d) Terrorism financing
 - (e) “Etc.”

(ii) FEOA, 2018

- FEOA, 2018 is introduced for “specifically” targeting FEOs those have committed “any” 1 out of 15 act’s scheduled offences for minimum INR 100 crore

10. What is Difference for procedures?

(i) PMLA, 2002

- PMLA, 2002 is introduced for prosecuting with attachment “and also” confiscation of properties “both”



(ii) FEOA, 2018

- FEOA, 2018 is introduced for declaring as a FEO by Special Court as established under PMLA, 2002 with attachment “and also” confiscation of properties “both”

11. What is Difference for relationship?

(i) PMLA, 2002

- PMLA, 2002 is operating with FEOA, 2018 “and also” Special Courts as established under PMLA, 2002 “both” for FEOA 2018’s cases

(ii) FEOA, 2018

- FEOA, 2018 is operating with PMLA, 2002 for providing a mechanism for dealing with FEOs those have flee (Bhaag Jaana) from India “and also” refused for returning back to India for facing prosecution under FEOA, 2018 “both”.

12. What is Difference for powers?

(i) PMLA, 2002

- PMLA, 2002 is empowering Enforcement Directorate (ED) for investigating, “provisionally” attaching properties “and also” prosecuting offenders “both”

(ii) FEOA, 2018

- FEOA is empowering Special Court as established under PMLA, 2002 for declaring individual a FEO “and also” confiscating assets in India and outside India “both”

13. What is Difference for punishments?

(i) PMLA, 2002

- PMLA, 2002 is empowering for imprisonment maximum for 7 years “and also” levying penalties “both”

(ii) FEOA, 2018

- FEOA, 2018 is “not” empowering for imprisonment “and also” levying penalties “both”

14. What is Difference for enforcements?

(i) PMLA, 2002



- *PMLA, 2002 is empowering ED for enforcing PMLA, 2002 “and also” proceedings as conducted in a Special Court as established under PMLA, 2002 “both”*
- (ii) *FEOA, 2018*
- *FEOA, 2018 is empowering ED for enforcing FEOA, 2018 “and also” proceedings as conducted in a Special Court as established under PMLA, 2002 “both”*

15. What is Common between PMLA, 2002 and FEOA, 2018?

- (i) *Combating Financial Crime*
 - *Both acts are designed for tackling “illicit financial activities”, preventing criminals from evading the law “and also” preserving sanctity of rule of law “both”.*
- (ii) *Confiscation of Property*
 - *Both acts are providing powers for attaching and confiscating properties as considered PoC.*
- (iii) *Enforcement Agency*
 - *Both acts are enforcing by ED for investigating offences “and also” exercising powers “both”*
- (iv) *Adjudication Forum*
 - *Both acts are using “same” Special Court as established under PMLA, 2002*
- (v) *Investigative Powers*
 - *Both acts are using “similar” powers for search and seizure of records / properties and using “similar” powers as available with civil court for summoning persons, examining on oath “and also” requiring production of the documents “all”.*
- (vi) *Burden of Proof*
 - *Both acts are imposing burden of proof on accuses for proving legitimacy of their assets.*
- (vii) *International Cooperation*
 - *Both acts are using “similar” international co-operations for securing assistance in investigation “and also” in recovering assets “both”.*



16. What were events happened in Year 2018?

- (i) On March 14, 2018, Minister of State (MoS) for External Affairs M. J. Akbar stated the names of total 27 declared FEO in the Lok Sabha like:
 - (a) Nirav Modi - Diamond traders
 - (b) Mehul Choksi - Diamond traders
 - (c) Jatin Mehta - Diamond traders
 - (d) Vijay Mallya- Embattled liquor baron
- (ii) On July 25, 2018 MoS for External Affairs Gen. (Retd.) V. K. Singh has submitted the FEO's names to the Lok Sabha and also said that

"efforts are being made for securing the presence of these accused in the country by way of issuance of Look out Circular (Red corner notice) "and also" letter of request to contracting state "located" outside India for extraditing to India "both"
- (iii) CBI and ED were pursuing legal actions against 27 declared FEOs "including" 6 women charged for scheduled offences "and also" living outside India since 2015 "all".

17. What were events happened in Year 2019?

- (i) On Jan 04, 2019, MoS for Finance, Shiv Pratap Shukla said in Lok Sabha names of the 27 declared FEOs "and also" had fled from India in last 5 years "both".
- (ii) MoS for Finance, Shiv Pratap Shukla said that Interpol has been approached "and also" asked for issuing red corner notices to 20 out of 27 declared FEOs "both"

18. What were events happened in Year 2020?

- (i) On Feb 05, 2020, MoS for Finance, S.P. Shukla has informed the Lok Sabha that total 72 Indians are charged with 1 out of 30 act's scheduled offences under PMLA, 2002 and currently those are located outside India "and also" efforts are being made for bringing back to India "all". However, 27 out of 72 are declared FEOs.
- (ii) MoS for Finance, S.P. Shukla has further informed Lok Sabha that "only" 2 out of 27 FEOs have been brought back to India like:
 - (a) Vinay Mittal
 - (b) Sunny Kalra



19. What are Names of 27 Declared FEOs?

- (i) Pushpesh Baid
- (ii) Ashish Jobanputra
- (iii) Vijay Mallya
- (iv) Sunny Kalra (Brought back to India)
- (v) Sanjay Kalra
- (vi) Sudhir Kumar Kalra
- (vii) Aarti Kalra
- (viii) Varsha Kalra
- (ix) Jatin Mehta
- (x) Umesh Parekh
- (xi) Kamlesh Parekh
- (xii) Nilesh Parekh
- (xiii) Eklavya Garg
- (xiv) Vinay Mittal (Brought back to India)
- (xv) Nirav Modi
- (xvi) Neeshal Modi
- (xvii) Mehul Choksi
- (xviii) Sabya Seth
- (xix) Rajiv Goyal
- (xx) Alka Goyal
- (xxi) Lalit Modi
- (xxii) Nitin Jayantilal Sandesara
- (xxiii) Chetan kumar Sandesara
- (xxiv) Ritesh Jain
- (xxv) Hitesh Narendra Bhai Patel
- (xxvi) Mayuriben Patel
- (xxvii) Priti Ashish Jobanputra



● Chapter-II- Nirav Modi under FEOA, 2018 ●

20. What is Nirav Modi's case?

- Special Court in Mumbai as established under PMLA, 2002 has declared Nirav Modi a FEO in Dec 2019 based on an application filed by director under section 4(1) of FEOA, 2018

21. How FEOA, 2018 is applicable on Nirav Modi?

- FEOA, 2018 is applicable when 1 out of 15 act's scheduled offences is committed for minimum INR 100 crore therefore criteria are applicable on Nirav Modi.

22. What is basis for application of FEOA, 2018 on Nirav Modi?

- Nirav Modi and his Matern uncle Mehul Choksi are accused in 1 out of 15 act's scheduled offences for minimum INR 100 crore "and also" flee from India "before" investigations are started "both" therefore both criteria are satisfied for FEOA, 2018's application.

23. What are Special features on Nirav Modi?

- Govt. is empowered for confiscating properties during extradition efforts are ongoing
- Govt. is empowered for sending letter of request to contracting state "located" outside India for extraditing FEO to India

24. What is Nirav Modi declared FEO?

- FEO is to include an individual against whom a warrant is issued by Special Court as established under PMLA, 2002 for arresting against 1 out of 15 act's scheduled offences as defined under FEOA, 2018 "and also" flee from India for avoiding criminal prosecution "both".

25. What is Nirav Modi's properties attachments?

- Assets INR 2348 crore have been confiscated by director under section 12(2) and 12(8) of FEOA, 2018 from Nirav Modi against 1 out of 15 act's scheduled offences committed by him for INR 13,400 crore with Punjab National Bank (PNB)



26. What are Scheduled offences committed by Nirav Modi?

- (i) Nirav Modi "and also" his uncle Mehul Choksi "both" have cheated PNB with INR 13,400 crore under 1 out of 15 act's scheduled offences as specified under FEOA, 2018
- (ii) These scheduled offences were actually started in 2011 "but" detected in early Jan 2018 "after" PNB's officials have reported to ED "and also" to CBI "both"

27. What are Legal actions taken by Nirav Modi?

- (i) Nirav Modi has filed application on Oct 29, 2018 before Special court as established under PMLA, 2002 for opposing ED's complaint for declaring him a FEO under FEOA, 2018
- (ii) Nirav Modi has filed 10 applications "before" Special Court as established under PMLA, 2002 for opposing ED's complaint based on his perceptions that ED has "not" filed complaint in accordance with the Law therefore ED's complaint "not" to be considered valid.
- (iii) Nirav Modi has mentioned that ED's plea was signed by C Mahesh Chandra Reddy, deputy director "without" having authorization document as required under FEOA, 2018.
- (iv) Nirav Modi has mentioned that complaint was filed when Fugitive Economic Offenders Ordinance (FEOO) was in force which was subsequently replead as FEOA, 2018 "and also" passed by Parliament on July 25, 2018 "both".
- (v) Nirav Modi has mentioned that complaint was filed when FEOO was in force therefore continuity of proceedings is invalid under FEOA, 2018.
- (vi) Nirav Modi has contended that complaint made when FEOO was in force therefore the complaint is "not" maintainable in its present form and its liable to be dismissed



Chapter-III- Amount and Extradition's Status of declared FEOs under FEOA, 18

28. What are Amount and Extradition's Status of declared FEOs under FEOA, 2018?

S.No	Name of declared FEOs	Amount in INR in Crores	Declared FEOs company's name	Currently residing in	Extradition's Status
(i)	Vijay Mallaya	7,505	Kingfisher Airlines Ltd	UK	Extradition is in progress
(ii)	Mehul Choksi	7,080	(a) Gitanjali Gems Ltd (b) Nakshatra World Ltd	Antigua	"Not" extradited due to extradition treaty is not existed with Antigua
(iii)	Jatin Metha	6,580	Winsome Diamonds and Jewelry Ltd	St. Kitts and Nevis	"Not" extradited due to extradition treaty is not existed with St Kitts and Nevis
(iv)	Nirav Modi	6,498	(a) Firestar Diamond Ltd (b) Nirav Modi Ltd	UK	Extradition is in progress
(v)	(a) Nitin Sandesara (b) Chetan Sandesara	5,383	Sterling Biotech Ltd and PMT Machines ^[12]	Nigeria	Extradition is in progress
(vi)	(a) Umesh Parekh (b) Kamlesh Parekh (c) Nilesh Parekh	2,672	Shree Ganesh jewelry House Ltd	Dubai Kenya	Extradition is in progress
(vii)	Lalit Modi	1,700	Modi Enterprises Ltd and IPL	UK	Extradition is in progress
(viii)	Ritesh Jain	1,421	(a) Rajeshwar Exports Ltd (b) Auro Gold Jewelry Pvt. Ltd	---	"Not" extradited due to not traced the country
(ix)	(a) Rajiv Goyal (b) Alka Goyal	778	Surya Pharmaceuticals Ltd	---	"Not" extradited due to not traced the country



(x)	Ashish Jobanputra	770	ABC Cot spin Private Ltd	---	"Not" extradited due to not traced the country
(xi)	Sabhya Seth	390	Dwarka Das Seth International Private Ltd	Dubai	Extradition is in progress
(xii)	Sanjay Bhandari	150	(a) Offset India Solutions Pvt. Ltd. (b) Avaana Software and Services Pvt. Ltd.	---	"Not" extradited due to not traced the country
(xiii)	Vinay Mittal	43.19	Krishna & Krishna Enterprises	Indonesia	"Already" extradited
(xiv)	Sunny Kalra	10	White Tiger Steels Pvt. Ltd.	Oman	"Already" extradited
Total		40980.19			



● Chapter-IV- Preliminary of FEOA, 2018 ●

29. What is Introduction (Section-1)?

- (i) FEOA is applicable to whole of India including J&K
- (ii) FEOA is applicable from April 21, 2018.

30. Who is Administrator (Section-2(1)(a))?

- Meaning of administrator is to include “any” person as appointed under section 15(1) of FEOA, 2018

31. What is Benami “property” (Section-2(1)(b))?

- Meaning of Benami property as assigned under section 2(8) of PMLA, 2002

32. What is Benami “transaction” (Section-2(1)(b))?

- Meaning of Benami transaction as assigned under section 2(9) of PMLA, 2002

33. What is Contracting State “located” outside India (Section-2(1)(c))?

- Meaning of Contracting State “located” outside India is to include “any” country / place located outside India “and also” arrangements made by govt. of India with govt. of country / place located outside India through treaty / otherwise “both”

34. Who is Deputy Director (Section-2(1)(d))?

- Meaning of deputy director is to include “any” person as appointed under section 49(1) of PMLA, 2002

35. Who is Director (Section-2(1)(e))?

- Meaning of Director is to include “any” person as appointed under section 49(1) of PMLA, 2002

36. Who is FEO (Section-2(1)(f))?

- Meaning of FEO is to include “any” individual when warrant is issued against him for arrest in “any” scheduled offence by “any” court in India and who has flee from India “and also” refuses for returning back to India for facing criminal prosecution.



37. Who are Key Managerial Personnel (KMP) (Section-2(1)(g))?

- Meaning of KMP is to include “any” person as assigned under section 2(51) of Companies Act (CA) 2013 (18 of 2013)

38. What is Notification (Section-2(1)(h))?

- Meaning of notification is to include “any” information as published in official gazette

39. Who is Person (Section-2(1)(i))?

- Meaning of person is to include “any” individual / entity like:

(i) Individual

(ii) Hindu Undivided Family (HUF)

(iii) Company

(iv) Trust

(v) Partnership

(vi) Limited liability partnership (LLP)

(vii) Association of Persons (AoPs) or Body of Individuals (Bols) incorporated “and also” not incorporated “both”

(viii) Every Artificial Juridical Person (AJP) who is “not” falling within any preceding clauses

(ix) “Any” agency / office / branch owned / controlled by abovementioned persons in preceding clauses

40. What is Prescribed (Section-2(1)(j))?

- Meaning of prescribed is to include “any” rule as made under FEOA, 2018

41. What is Proceeds of Crime (PoC) (Section-2(1)(k))?

- (i) Meaning of PoC is to include “any” property as derived / obtained directly / indirectly by “any” person who has generated from “criminal” activity as specified in 1 out of 15 act’s scheduled offences under FEOA, 2018



or

(ii) Meaning of PoC is to include “any” value of property

or

(iii) Meaning of PoC is to include “any” property “equivalent” in value held in India / outside India when taken / held outside India then property.

42. What is Schedule (Section-2(1)(l))?

- Meaning of schedule is to include “any” matter as appended to FEOA, 2018

43. What are Scheduled Offences (Section-2(1)(m))?

- Meaning of scheduled offence is to include 1 out of 15 act’s scheduled offences “and also” total value involved for minimum INR 100 crore “both”

44. What is Special court (Section-2(1)(n))?

- Meaning of Special court is to include “any” court as established under section 43(1) of PMLA, 2002 (15 of 2003)

45. What are Words and expression “not” defined (Section-2(2))?

- Meaning of words and expression is to include as defined under PMLA, 2002 (15 of 2003) when “not” defined under FEOA, 2018

46. What is FEOA, 2018’s application (Section-2(3))?

- FEOA, 2018 is applicable to “any” individual who is or become FEO on or after April 21, 2018



● Chapter-V- Declaration of Fugitive Economic Offenders and Confiscation of Property ●

47. What is Application for declaring FEO (Section-4(1))?

- (i) Director or “any” other officer “not” below rank of deputy director as authorized by director under FEOA, 2018 is permitted for filing application in prescribed manner in special court as established under PMLA, 2018 for declaring FEO.
- (ii) The director / officer is permitted when he has reasons to believe as recorded in writing “and also” based on material in his possession “both”

48. What is Application’s containing for declaring FEO (Section-4(2))?

- (i) Reasons to believe as recorded in writing that an individual is FEO
- (ii) Information’s for whereabouts of FEO
- (iii) Properties’ list or value of properties believed to be PoC in India “and also” outside India “both” when confiscation is desired.
- (iv) Properties’ list or benami properties owned by the individual in India “and also” outside India “both” when confiscation is desired.
- (v) Persons’ list those are having interest in the properties’ list

49. Who are Authorities (Section-4(3))?

- Meaning of authorities is to include as appointed under PMLA, 2002 (15 to 2003) are treated authorities as appointed under FEOA, 2018

50. What is Property’s attachment (Section-5(1))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted when authorized by Special Court as established under PMLA, 2018 for attaching “any” property as mentioned in application filed under section 4(1) of FEOA, 2018



51. What is Property's "provisional" attachment (Section-5(2))?

- (i) Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is permitted for "provisional" attaching property "before" filling application with Special Court under section 4(1) of FEOA, 2018 in certain circumstances like:
- (a) When he has reasons to believe as recorded in writing that property is PoC or property "and also" benami property "both" are owned by declared FEO and
- (b) Also being or likely to be dealt in a manner which may result the property will be "unavailable" for confiscation
- (ii) Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is permitted for filing application within 30 days with Special Court under section 4(1) of FEOA, 2018

52. What is Property attachment's timeline (Section-5(3))?

- Attachment of property is permitted to continue for maximum 180 days from date of Special Court's attachment order or from date of extended attachment order whichever is later.

53. What is Attached property's enjoyment (Section-5(4))?

- Person interested in attached property is permitted for enjoying property during attachment period.

54. Who is Person interested (Explanation)(Section-5(4))?

- Meaning of person interested in attached property is to include "any" person who is claiming or entitled for claiming "any" interest in property.

55. What are Directors and other officers' powers (Section-6)?

- Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is having "same" power as vested in civil court under Code of Civil Procedure 1908 (5 of 1908) while trying a suit in certain matters like:



- (i) For discovering “and also” inspecting “both”
- (ii) For enforcing an attendance of “any” person and officer of reporting entity “and also” examining him on oath “both”
- (iii) For compelling production of records
- (iv) For receiving evidence on affidavits
- (v) For issuing commissions for examination of witnesses “and also” documents “both”
- (vi) For other matter as may be prescribed “if any”

56. What is Survey’s scope (Section-7(1))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for conducting survey when he has reasons to believe as recorded in writing by him that an individual may be a FEO like:
 - (i) Within the limits of area assigned to him
 - Or
 - (ii) Within limit of area assigned to him by “other” authority

57. What are Powers during survey (Section-7(2))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for requesting to proprietor, employee or “any” other person who is present at time of conducting survey for co-operating him like:
 - (i) For providing necessary facility for inspecting the records as may require “and also” available at the place “both”
 - (ii) For providing necessary facility for checking or verify the PoC or “any” transaction related to PoC which may be found at survey’s place
 - (iii) For furnishing information’s as may require “and also” useful “both” for proceedings under FEOA, 2018.



58. What are Survey's procedures (Section-7(3))?

- Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is permitted for exercising certain acts like:
 - (i) For marking of identification on the records inspected by him "and also" making / cause to be making extracts / copies therefrom "both"
 - (ii) For making property's inventory checked / verified by him.
 - (iii) For recording person's statement who is present at property "and also" useful / relevant for "any" proceeding under FEOA, 2018.

59. What are Buildings / places' search and seizure (Section-8(1))?

- Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is permitted for conducting search and seizure when he has reasons to believe as recorded in writing "and also" based on material in his possession "both" in certain circumstances like:
 - (i) Likely to be declared FEO
 - (ii) Likely to be in possession of "any" PoC
 - (iii) Likely to be in possession of "any" records for PoC
 - (iv) Likely to be in possession of "any" property for PoC

60. What are Powers during search and seizure (Section-8(1))?

- Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is permitted for exercising certain powers like:
 - (i) For entering "and also" searching "any" building / place / vessel / vehicle / aircraft when he has reasons to believe as recorded in writing that PoC is kept
 - (ii) For breaking lock of "any" door / box / locker / safe / almirah / other receptacle for exercising the powers conferred to him when the keys are "not" available
 - (iii) For seizing "any" record / property found during the search
 - (iv) For marking identification on the record / property or to make or cause to be



made extracts / copies.

- (v) For making note / inventory of the record / property
- (vi) For examining on oath “any” person who is found to be in possession / control of “any” record / property relating to “all” matters relevant for the purposes of “any” investigation under FEOA, 2018.

61. What is Search “after” survey (Section-8(2))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for seizing the evidences “after” entering in the building / place where evidences are located when he has obtained information’s during “survey” conducted under section 7 of FEOA, 2018 and satisfied that “any” evidence shall be or likely to be concealed / tempered “and also” reasons to believe as recorded in writing “all”

62. What is Person’s search (Section-9)?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for searching the person and seize the record / property when he has reasons to believe as recorded in writing that “any” person has secreted his person / anything under his possession, ownership / control “any” record / PoC which may be useful / relevant for “any” proceeding under FEOA, 2018

63. What are Officer’s duties during person’s search (Section-9)?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is required for taking the person to nearest Gazette officer, Superior in rank to him or Magistrate’s court within 24 hours

64. What is 24 Hour’s meaning (Section-9)?

- 24 hours “to exclude” time necessary for journey undertaken for taking the person to nearest Gazette officer, Superior in rank to him / Magistrate’s court



65. What are Magistrate's Powers (Section-9)?

- (i) Gazette officer / Magistrate is permitted to order for searching the person when he finds that "reasonable" ground is available for search
- (ii) Gazette officer / Magistrate is permitted to order for discharging the person when he finds that "no reasonable" ground is available for search

66. What are Officer's duties during search (Section-9)?

- (i) Director or "any" other officer "not" below rank of deputy director authorized by director under FEOA, 2018 is required for calling minimum 2 persons for attending "and also" for witnessing the search "both"
- (ii) For preparing a list of records / properties seized during search "and also" for obtaining signatures of witnesses on the list "both".
- (iii) Females are to be searched by female officer "only"
- (iv) For recording statement of the person searched for record / PoC seized during search

● **Special Court as established under PMLA, 2002** ●

67. **What is Notice to FEO (Section-10(1))?**

- *Special court is empowered for issuing notice to an individual who is alleged FEO when application is received under section 4(1) of FEOA, 2018.*

68. **What is Notice to other than FEO (Section-10(2))?**

- *Special court is empowered for issuing notice to “any” other person who has “any” interest in property as mentioned in application filed under sec. 4(2) of FEOA, 2018*

69. **What is Notice’s containing (Section-10(3))?**

- Notice to contain that individual is required to appear at specified place “and also” time “both” within maximum 6 weeks from date of issue of the notice*
- Notice to contain that Individual is “not” permitted “to failure” to appear on specified place “and also” time “both”. It shall result in declaration of the individual as FEO “and also” confiscation of property “both” under FEOA, 2018.*

70. **What is Notice features (Section-10(4))?**

- The notice is required to forward to authority as govt. may notify for effecting service in a contracting state “located” outside India.*
- The authority is required for making efforts to serve the notice within maximum 2 weeks “and also” in prescribed manner “both”*
- The notice is required to serve on the individual who is alleged FEO “through” electronic modes like:*
 - To his electronic mail address submitted an application for allotment of Permanent Account Number (PAN) under section 139A of ITA, 1961*
 - To his electronic mail address submitted an application for enrolment under section 3 of Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016)*



(c) To his other electronic account as may be prescribed belonging to individual as accessed by him over internet “after” satisfaction of Special Court “and also” the account has been recently accessed by the individual and constitutes a reasonable method for communication of the notice to the individual “all”.

71. What are Powers to terminate proceedings (Section-11(1))?

- Special court is empowered for terminating proceedings under section 10(1) of FEOA, 2018 when alleged FEO has appeared at “specified” place “and also” time “both”

72. What is Appearance through Council (Section-11(2))?

- (i) Special court is empowered for allowing counsel on behalf of alleged FEO instead of appearing himself.
- (ii) Special court is empowered for allowing 1 week time for filling reply against application filed under section 4(1) of FEOA, 2018

73. What is Appearance himself (Section-11(3))?

- Special court is empowered to proceed for hearing the application “after” recording reasons in writing when alleged FEO is failed to appear himself / through counsel “and also” special court is satisfied “both” subject to satisfaction of certain conditions like:
 - (i) That notice is served “properly” on alleged FEO
 - or
 - (ii) That notice is “not” served “due to” alleged FEO has evaded notice’s service

74. What are Powers (Section-11(4))?

- Special court is empowered for allowing 1 week time for filing reply by “any” other person to whom notice has been issued under section 10(2) of FEOA, 2018



75. What is Declaration as FEO (Section-12(1))?

- Special court is empowered for declaring the individual as FEO “after” recording reasons in writing when it satisfied that an individual is FEO

76. What are Powers “after” declaration as FEO (Section-12(2))?

- Special court is empowered for issuing order that certain properties stand confiscated to govt. “after” declaring an individual as FEO like:
 - (i) 100% PoC in India and outside India which are owned “and also” “not” owned by the individual who is declared as FEO
 - (ii) 100% “any” other property and benami property in India “and also” outside India owned by the individual who is declared as FEO

77. What are Duties “after” declaration as FEO (Section-12(3))?

- (i) Special court is required to identify the property in India and outside India which is constituted as PoC “and also” to be confiscated “both”.
- (ii) Special court is required to quantify the value of PoC when identity of the property in India “and also” outside India “both” are “not” possible.

78. What is Confiscation’s order (Section-12(4))?

- Special court’s confiscation order is required to contain separate list for “any” other property owned by the individual who is declared as FEO “and also” properties to be confiscated “both”

79. What is Confiscation’s order for property “outside India” (Section-12(5))?

- Special court is required for issuing request letter to court / authority in contracting state “located” outside India for executing confiscation’s order as made under section 12(2) of FEOA, 2018.

80. What are Request letters contains for property “outside India” (Sec-12(6))?

- Special court is required for issuing request letter under section 12(5) of FEOA, 2018 in form and manner prescribed by govt. “both”.



81. What are Exemptions (Section-12(7))?

- Special court is empowered for exempting “any” PoC’s property owned by “other than” the FEO subject to satisfaction of certain conditions like:
 - (i) That “other than” FEO has acquired bona fide
 - (ii) That also acquired “without” knowledge of fact that the property is PoC

82. What is Free from “all” encumbrances (Section-12(8))?

- 100% rights “and also” title “both” in confiscated property are required to be free from “all” encumbrances from date of the confiscation order passed by special court

83. What is Property / record release (Section-12(9))?

- Special Court is empowered for issuing order for releasing property / records attached / seized under FEOA, 2018 to person entitled for receiving it when Special Court has found that the individual is “not” a FEO “after” proceedings’ conclusion

84. What is Property / record withheld (Section-12(10))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for withholding the release of property / record for maximum 90 days from receipt of order issued by Special Court for releasing attached / seized property / record when he has opinion that same may be relevant for appeal proceedings under FEOA, 2018.

85. What is Supplementary application (Section-13(1))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for filing “supplementary” application in the Special Court for seeking properties’ confiscation when he has discovered / identified “any” other property as constituting PoC / property / benami property owned by FEO in India and outside India “and also” liable to be confiscated “after already” filed application in Special Court under section 4(1) of FEOA, 2018

86. What are Supplementary application’s provisions (Section-13(2))?

- 100% provisions under section 4 to 12 are applicable for “supplementary” application similar to “already” filed application under section 4(1) of FEOA, 2018



87. What are Disallow civil claims (Section-14)?

- (i) "Any" court / tribunal in India is empowered for disallowing the individual who has been declared FEO by Special Court as established under FEOA, 2018 during "any" civil proceeding before it from putting forward / defending "any" civil claim
- (ii) And also empowered for disallowing "any" company / Limited Liability Partnership (LLP) from putting forward / defending "any" civil claim when an individual is filling the claim on behalf of company / LLP / promoter / Key Managerial Personal (KMP) / Majority Shareholder of company / individual who is having "controlling" interest in LLP "and also" declared FEO "both"

88. What is Disallow civil claims for company (Section-14)?

- Meaning of company is to include "any" body corporate, partnership firm, and Association of Person (AoP)

89. What is Disallow civil claims for LLP (Section-14)?

- Meaning of LLP is to include as assigned under section 2(1)(n) of Limited Liability Partnership Act, 2008 (6 of 2009)

90. What is Confiscated property's management (Section-15(1))?

- Govt. is empowered for appointing "any" person for performing function of Administrator through order to be published in official gazette with his duties like:
 - (i) Administrator is required to receive and to manage the property as mentioned in order issued by Special Court under section 12(2) of FEOA, 2018 in required manner "and also" subject to prescribed conditions "both".
 - (ii) Administrator is required to take the measures as govt. may direct for disposing of property under section 12 of FEOA, 2018.
 - (iii) Govt. through administrator is "not" empowered for disposing "any" property within 90 days from date of order issued under section 12(2) of FEOA, 2018.



● Chapter-VI- Miscellaneous of FEOA, 2018 ●

91. What are Establishing FEO / PoC (Section-16(1))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for filing application with Special Court as established under PMLA, 2002 for confiscating the property under section 4 of FEOA, 2018 “and also” permitted for exercising burden of proof for establishing certain things like:
 - (i) That an individual a FEO
 - (ii) That a property is PoC / “any” other property where alleged FEO has interest

92. What are Releasing property (Section-16(2))?

- Director or “any” other officer “not” below rank of deputy director authorized by director under FEOA, 2018 is permitted for exercising burden of proof for satisfying himself that “any” other person as referred under section 10(2) of FEOA, 2018 claiming interest in “any” property which was acquired bona fide “and also without” knowledge of fact that the property is constituted as PoC

93. What are Overriding provisions (Section-16(3))?

- Standard of proof for determining facts by Special Court as established under PMLA, 2002 are to be override for satisfying himself that “any” other person as referred under section 10(2) of FEOA, 2018 is claiming interest in “any” property which was acquired bona fide “and also without” knowledge of fact that the property is constituted as PoC

94. What are Appeal's provisions (Section-17(1))?

- Alleged FEO (Appellant) is permitted for filing appeal before High Court based on facts and law “both” against order passed by Special Court as established under PMLA, 02.

95. What is Appeal's filling timeline (Section-17(2))?

- Appellant is required for filing appeal before High Court within 30 days from date of Judgement / order passed by Special Court as established under PMLA, 02.



96. What are High Court's timelines powers (Section-17(2))?

- High Court is empowered for entertaining appeal "after" 30 days when satisfied that appellant had sufficient reason for "not" filing appeal within "original" 30 days' timeline.

97. What is Maximum timeline (Section-17(2))?

- Appellant is "not" permitted for filing appeal before High Court "after" 90 days including "extended" timeline given by High Court.

98. What is Bar of Jurisdiction (Section-18)?

- (i) "Any" Civil Court is "not" empowered for entertaining "any" suit / proceeding when Special Court is empowered for determining under FEOA, 2018
- (ii) "Any" Civil Court / authority is "not" empowered for granting injunction when Special Court has already taken action / to be taken action in accordance with powers conferred under FEOA, 2018

99. What is Protection of action taken in good faith (Section-19)?

- Govt., Presiding Officer (PO) of Special Court, Director, Deputy director and "any" other officer authorized by director is "not" liable for "any" suit, prosecution and "other" legal proceeding against "anything" done by him in good faith / intended to be done under FEOA, 2018 "and also" rules made thereunder "both".

100. What is Govt.'s powers for amending schedule (Section-20(1))?

- Govt. is empowered for adding "and also" for omitting "both" from the schedule "any" offence specified therein when govt. considered necessary through publication of notification in official gazette.

101. What is Govt.'s duties for lading before Parliament (Section-20(2))?

- Govt. is required to laid the notification before "both" House of Parliament "after" its issued



102. What is Overriding provision on other laws / acts (Section-21)?

- Provisions of FEOA, 2018 shall be overriding over other laws / acts for the time being in force

103. What are other laws' applications "not" barred (Section-22)?

- Provisions of FEOA, 2018 shall be applicable in addition to "all" other laws / acts for the time being in force

104. What is Govt.'s powers for making rules (Section-23(1))?

- Govt. is empowered for making rules for implementing provisions of FEOA, 2018 through publication of notification in official gazette.

105. What are Subjects for making rules (Section-23(2))?

- Govt. is empowered for making rules for implementing provisions of FEOA, 2018 against certain objects like:
 - (i) Making rules for form "and also" manner "both" for filing application under section 4(1) of FEOA, 2018
 - (ii) Making rules for manner of attaching property under section 5(1) of FEOA, 2018
 - (iii) Making rules for "any" other matter under section 6(f) of FEOA, 2018
 - (iv) Making rules for procedure of conducting search and seizure under sec. 8 of FEOA, 18
 - (v) Making rules for manner of serving notice under section 10(5) of FEOA, 2018
 - (vi) Making rules for "any" other electronic account under section 10(6)(c) of FEOA, 2018
 - (vii) Making rules for manner and conditions of receiving "and also" managing the confiscated property under section 15(2) of FEOA, 2018 "both"
 - (viii) Making rules for "any" other matter, "if required".

106. What is Laying of rules before Parliament (Section-24)?

- (i) Govt. is required to lay "every" rule made under FEOA, 2018 before "both" House of Parliament an immediately "after" notification for maximum 30 days in 1 or 2 or more sessions



- (ii) Parliament is empowered for agreeing / modifying / cancelling the rule(s)
- (iii) Govt. is required to notify "after" parliament has modified / cancelled the rule(s)
- (iv) Govt. is required to obey "any" thing happened "before" parliament has modified / cancelled the rule(s)

107. What is Govt.'s powers for removing difficulties (Section-25(1))?

- Govt. is empowered for removing the difficulties in implementing provisions of FEOA, 2018 through publication of notification in official gazette.

108. What is Govt.'s powers for "not" removing difficulties (Section-25(1))?

- Govt. is "not" empowered for removing the difficulties in implementing provisions of FEOA, 2018 when 5 years' period has completed from date of commencement of FEOA, 2018

109. What is Parliament's role for removing difficulties (Section-25(2))?

- Govt. is required to lay before "both" House of Parliament the orders made for removing difficulties in implementing provisions of FEOA, 2018

110. What is Ordinance's repeal and saving (Section-26(1))?

- The Fugitive Economic Offenders Ordinance (FEOO) 2018 (Ord. 1 of 2018) is hereby repealed (cancelled)

111. What is Ordinance's repeal and saving effect (Section-26(2))?

- Govt. is required to obey "anything" done / any action taken under FEOO 2018 shall be deemed to have been done or taken under FEOA, 2018



● Chapter-VIII- Scheduled offences from 15 Indian Acts under FEOA, 2018 ●

112. What are Scheduled offences under Indian Penal Code (IPC) 1860?

<i>S.No</i>	<i>Section under IPC</i>	<i>Section under BNS</i>	<i>Subject</i>
(i)	120B	61(2)	<i>Punishment of criminal conspiracy</i>
(ii)	255	178	<i>Counterfeiting Government stamp</i>
(iii)	257	180	<i>Making or selling instrument for counterfeiting Government stamp</i>
(iv)	258	179	<i>Sale of counterfeit Government stamp.</i>
(v)	259	180	<i>Having possession of counterfeit Government stamp.</i>
(vi)	260	179	<i>Using as genuine a government stamp known to be counterfeit.</i>
(vii)	417	318(2)	<i>Punishment for cheating.</i>
(viii)	418	318(3)	<i>Cheating with knowledge that wrongful loss may ensue to person whose interest offender is bound to protect.</i>
(ix)	420	318(4)	<i>Cheating and dishonestly inducing delivery of property.</i>
(x)	421	320	<i>Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors.</i>
(xi)	422	321	<i>Dishonestly or fraudulently preventing debt being available for creditors.</i>
(xii)	423	322	<i>Dishonest or fraudulent execution of deed of transfer containing false statement of consideration.</i>
(xiii)	424	323	<i>Dishonest or fraudulent removal or concealment of property.</i>
(xiv)	467	338	<i>Forgery of valuable security, will, etc.</i>
(xv)	471	340(2)	<i>Using as genuine a forged [document or electronic record].</i>
(xvi)	472	341	<i>Making or possessing counterfeit seal, etc., with intent to commit forgery punishable under section 467.</i>
(xvii)	473	341(2)	<i>Making or possessing counterfeit seal, etc., intent to commit forgery punishable otherwise.</i>
(xviii)	475	342	<i>Counterfeiting device or mark used for authenticating documents described in section 467, or possessing counterfeit marked material.</i>
(xix)	476	342(2)	<i>Counterfeiting device or mark used for authenticating documents other than those described in section 467, or possessing counterfeit marked material.</i>



(xx)	481	345(2)	Using a false property mark. 482 Punishment for using a false property mark.
(xxi)	483	347	Counterfeiting a property mark used by another.
(xxii)	484	347(2)	Counterfeiting a mark used by a public servant.
(xxiii)	485	348	Making or possession of any instrument for counterfeiting a property mark.
(xxiv)	486	349	Selling goods marked with a counterfeit property mark.
(xxv)	487	350	Making a false mark upon any receptacle containing goods.
(xxvi)	488	350(2)	Punishment for making use of any such false mark.
(xxvii)	489A	178	Counterfeiting currency notes or bank notes.
(xxviii)	489B	179	Using as genuine, forged or counterfeit currency notes or bank notes.

113. What are Scheduled offences under Negotiable Instrument (NI) Act, 1881?

S.No	Section	Subject
(i)	138	Dishonour of cheque for insufficiency, etc., of funds in the account

114. What are Scheduled offences under Reserve Bank of India (RBI) Act, 1934?

S.No	Section	Subject
(i)	58B	Penalties

115. What are Scheduled offences under Central Excise (CE) Act, 1944?

S.No	Section	Subject
(i)	9	Offences and Penalties

116. What are Scheduled offences under Customs Act (CA) 1962?

S.No	Section	Subject
(i)	135	Evasion of duty or prohibitions

117. What are Scheduled offences under Prohibition of Benami Property Transactions Act, 88?

S.No	Section	Subject
(i)	3	Prohibition of benami transactions



118. What are Scheduled offences under Prevention of Corruption Act (PCA) 1988?

S.No	Section	Subject
(i)	7	Public servant taking gratification other than legal remuneration in respect of an official act
(ii)	8	Taking gratification in order, by corrupt or illegal means, to influence public servant
(iii)	9	Taking gratification for exercise of personal influence with public servant
(iv)	10	Punishment for abetment by public servant of offences defined in section 8 or section 9 of the Prevention of Corruption Act, 1988
(v)	13	Criminal misconduct by a public servant

119. What are Scheduled offences under Securities and Exchange Board of India (SEBI) Act, 1992?

S.No	Section	Subject
(i)	24 read with 12A	Prohibition of manipulative and deceptive devices, insider trading and substantial acquisition of securities or control
(ii)	24	Offences for contravention of the provisions of the Act

120. What are Scheduled offences under Prevention of Money-laundering Act (PMLA) 2002?

S.No	Section	Subject
(i)	3	Offence of money-laundering
(ii)	4	Punishment for money-laundering

121. What are Scheduled offences under Limited Liability Partnership (LLP) Act, 2008?

S.No	Section	Subject
(i)	30(2)	Carrying on business with intent or purpose to defraud creditors of the Limited Liability Partnership or any other person or for any other fraudulent purpose

122. What are Scheduled offences under Foreign Contribution (Regulation) Act (FCRA) 1971?

S.No	Section	Subject
(i)	34	Penalty for article or currency or security obtained in contravention of section 10.
(ii)	35	Punishment for contravention of any provision of the Act



123. What are Scheduled offences under Companies Act (CA) 2013?

<i>S.No</i>	<i>Section</i>	<i>Subject</i>
(i)	42(4)	<i>Offer or invitation for subscription of securities on private placement</i>
(ii)	74	<i>Repayment of deposits, etc., accepted before commencement of the Companies Act, 2013</i>
(iii)	76A	<i>Punishment for contravention of any provision of the Act</i>
(iv)	206(4)	<i>Carrying on business of a company for a fraudulent or unlawful purpose</i>
(v)	213(b)	<i>Conducting the business of a company with intent to defraud its creditors, members or any other persons or otherwise for a fraudulent or unlawful purpose, or in a manner oppressive to any of its members or that the company was formed for any fraudulent or unlawful purpose</i>
(vi)	447	<i>Punishment for fraud</i>
(vii)	452	<i>Punishment for wrongful withholding of property</i>

124. What are Scheduled offences under Black Money and Imposition of Tax Act, 2015?

<i>S.No</i>	<i>Section</i>	<i>Subject</i>
(i)	51	<i>Punishment for wilful attempt to evade tax</i>

125. What are Scheduled offences under Insolvency and Bankruptcy Code, 2016?

<i>S.No</i>	<i>Section</i>	<i>Subject</i>
(i)	69	<i>Punishment for transactions defrauding creditors</i>

126. What are Scheduled offences under Central Goods and Services Tax Act, 2017?

<i>S.No</i>	<i>Section</i>	<i>Subject</i>
(i)	132(5)	<i>Punishment for certain offences</i>



● **Chapter-IX- Scheduled offences from 30 Indian Acts under PMLA, 2002** ●

127. What are Scheduled offences under Black Money and Imposition of Tax Act, 15?

S.No	Section	Particulars
(i)	51	Willful attempt to evade any tax, penalty or interest

128. What are Scheduled offences under Companies Act (CA) 2013?

S.No	Section	Particulars
(ii)	447	Punishment for fraud

129. What are Scheduled offences under Suppression of Unlawful Acts, 2002?

S.No	Section	Particulars
(i)	3	Offences against ship, fixed platform, cargo of a ship, maritime navigational facilities, etc.

130. What are Scheduled offences under Biological Diversity Act, 2002?

S.No	Section	Particulars
(i)	55 read with sec. 6	Penalties for contravention of section 6, etc.

131. What are Scheduled offences under Protection of Plant Varieties Act, 2001?

S.No	Section	Particulars
(i)	70 read with sec. 68	Penalty for applying false denomination, etc.
(ii)	71 read with sec. 68	Penalty for selling varieties to which false denomination is applied.
(iii)	72 read with sec. 68	Penalty for falsely representing a variety as registered.
(iv)	73 read with sec. 68	Penalty for subsequent offence.



132. What are Scheduled offences under Information Technology Act, 2000?

S.No	Section	Particulars
(i)	72	Penalty for breach of confidentiality and privacy
(ii)	75	Act to apply for offence or contravention committed outside India.

133. What are Scheduled offences under Juvenile Justice Act, 2000?

S.No	Section	Particulars
(i)	23	Punishment for cruelty to juvenile or child.
(ii)	24	Employment of juvenile or child for begging.
(iii)	25	Penalty for giving intoxicating liquor or narcotic drug or psychotropic substance to juvenile or child.
(iv)	26	Exploitation of juvenile or child employee

134. What are Scheduled offences under Trade Marks Act, 1999?

S.No	Section	Particulars
(i)	103	Penalty for applying false trademarks, trade descriptions, etc
(ii)	104	Penalty for selling goods or providing services to which false trademark or false trade description is applied.
(iii)	105	Enhanced penalty on second or subsequent conviction.
(iv)	107	Penalty for falsely representing a trademark as registered.
(v)	120	Punishment of abetment in India of acts done out of India

135. What are Scheduled offences under Transplantation of Human Organs Act, 1994?

S.No	Section	Particulars
(i)	18	Punishment for removal of human organ without authority
(ii)	19	Punishment for commercial dealings in human organs.
(iii)	20	Punishment for contravention of any other provision of this Act.



136. What are Scheduled offences under SEBI Act, 1992?

S.N	Section	Particulars
(i)	12A read with sec 24	Prohibition of manipulative and deceptive devices, insider trading and substantial.
(ii)	24	Acquisition of securities or control.

137. What are Scheduled offences under Prevention of Corruption Act, 1988?

S.No	Section	Particulars
(i)	7	Offence relating to public servant being bribed.
(ii)	7A	Taking undue advantage to influence public servant by corrupt or illegal means or by exercise of personal influence.
(iii)	8	Offence relating to bribing a public servant.
(iv)	9	Offence relating to bribing a public servant by a commercial organization.
(v)	10	Person in charge of commercial organization to be guilty of offence
(vi)	11	Public servant obtaining undue advantage, without consideration from person concerned in proceeding or business transacted by such public servant.
(vii)	12	Punishment for abetment of offences.
(viii)	13	Criminal misconduct by a public servant
(ix)	14	Punishment for habitual offender.

138. What are Scheduled offences under Child Labor Act, 1986?

S.No	Section	Particulars
(i)	14	Punishment for employment of any child to work in contravention of the provisions of section 3

139. What are Scheduled offences under Environment Protection Act, 1986?

S.No	Section	Particulars
(i)	15 read with sec. 7	Penalty for discharging environmental pollutants, etc., in excess of prescribed standards.
(ii)	15 read with sec. 8	Penalty for handling hazardous substances without complying with procedural safeguards.



140. What are Scheduled offences under NDPS Act, 1985?

S.No	Section	Particulars
(i)	15	Contravention in relation to poppy straw.
(ii)	16	Contravention in relation to coca plant and coca leaves
(iii)	17	Contravention in relation to coca plant and coca leaves
(iv)	18	Contravention in relation to opium poppy and opium
(v)	19	Embezzlement of opium by cultivator
(vi)	20	Contravention in relation to cannabis plant and cannabis
(vii)	21	Contravention in relation to manufactured drugs and preparations
(viii)	22	Contravention in relation to psychotropic substances.
(ix)	23	Illegal import into India, export from India or transshipment of narcotic drugs and psychotropic substances.
(x)	24	External dealings in narcotic drugs and psychotropic substances in contravention of section 12 of the Narcotic Drugs and Psychotropic Substances Act, 1985
(xi)	25A	Contravention of orders made under section 9A of the Narcotic Drugs and Psychotropic Substances Act, 1985
(xii)	27A	Financing illicit traffic and harboring offenders
(xiii)	29	Abetment and criminal conspiracy

141. What are Scheduled offences under Emigration Act, 1983?

S.No	Section	Particulars
(i)	24	Offences and penalties.

142. What are Scheduled offences under Air Act, 1981?

S.No	Section	Particulars
(i)	37	Failure to comply with the provisions for operating industrial plant.



143. What are Scheduled offences under Bonded Labor System (Abolition) Act, 1976?

S.No	Section	Particulars
(i)	16	Punishment for enforcement of bonded labor.
(ii)	18	Punishment for extracting bonded labor under the bonded labor system.
(iii)	20	Abetment to be an offence.

144. What are Scheduled offences under Water (Prevention and Control of Pollution) Act, 1974

S.No	Section	Particulars
(i)	41(2)	Penalty for pollution of stream or well.
(ii)	43	Penalty for contravention of provisions of section 24.

145. What are Scheduled offences under Wildlife (Protection) Act, 1972?

S.No	Section	Particulars
(i)	51 read with sec. 9	Hunting of wild animals.
(ii)	51 read with sec. 17A	Contravention of provisions of section 17A relating to prohibition of picking, uprooting, etc., of specified plants.
(iii)	51 read with sec. 39	Contravention of provisions of section 39 relating to wild animals, etc., to be Government property.
(iv)	51 read with sec. 44	Contravention of provisions of section 44 relating to dealings in trophy and animal articles without license prohibited.
(v)	51 read with sec. 48	Contravention of provisions of section 48 relating to purchase of animal, etc., by licensee.
(vi)	51 read with sec. 49B	Contravention of provisions of section 49B relating to prohibition of dealings in trophies, animal's articles, etc., derived from scheduled animals.

146. What are Scheduled offences under Antiquities and Arts Treasures Act, 72?

S.No	Section	Particulars
(i)	25 read with sec. 3	Contravention of export trade in antiquities and art treasures.
(ii)	28	Offences by companies.



147. What are Scheduled offences under Passports Act, 1967?

S.No	Section	Particulars
(i)	12	Offences and penalties.

148. What are Scheduled offences under Unlawful Activities (Prevention) Act, 1967?

S.No	Section	Particulars
(i)	10 read with sec. 3	Penalty for being member of an unlawful association, etc.
(ii)	11 read with sec. 3	Penalty for dealing with funds of an unlawful association.
(iii)	13 read with sec. 3	Punishment for unlawful activities.
(iv)	16 read with sec. 15	Punishment for terrorist act.
(v)	16A	Punishment for making demands of radioactive substances, nuclear devices, etc.
(vi)	17	Punishment for raising funds for terrorist act.
(vii)	18	Punishment for conspiracy, etc.
(viii)	18A	Punishment for organizing of terrorist camps.
(ix)	18B	Punishment for recruiting of any person or persons for terrorist act.
(x)	19	Punishment for harboring, etc.
(xi)	20	Punishment for being member of terrorist gang or organization
(xii)	21	Punishment for holding proceeds of terrorism.
(xiii)	38	Offence relating to membership of a terrorist organization.
(xiv)	39	Offence relating to support given to a terrorist organization.
(xv)	40	Offence of raising fund for a terrorist organization.

149. What are Scheduled offences under Custom Act, 1962?

S.No	Section	Particulars
(i)	135	Evasion of duty or prohibitions.
(ii)	132	False declaration, false documents, etc.



150. What are Scheduled offences under Arms Act, 1959?

S.No	Section	Particulars
(i)	25	<p>To manufacture, sell, transfer, convert, repair or test or prove or expose or offer for sale or transfer or have in his possession for sale, transfer, conversion, repair, test or proof, any arms or ammunition in contravention of section 5 of the Arms Act, 1959.</p> <p>To acquire, have in possession or carry any prohibited arms or prohibited ammunition in contravention of section 7 of the Arms Act, 1959.</p> <p>Contravention of section 24A of the Arms Act, 1959 relating to prohibition as to possession of notified arms in disturbed areas, etc.</p> <p>Contravention of section 24B of the Arms Act, 1959 relating to prohibition as to carrying of notified arms in or through public places in disturbed areas.</p> <p>Other offences specified in section 25.</p>
(ii)	26	<p>To do any act in contravention of any provisions of section 3, 4, 10 or section 12 of the Arms Act, 1959 in such manner as specified in sub-section (1) of section 26 of the said Act.</p> <p>To do any act in contravention of any provisions of section 5, 6, 7 or section 11 of the Arms Act, 1959 in such manner as specified in sub-section (2) of section 26 of the said Act.</p> <p>Other offences specified in section 26.</p>
(iii)	27	Use of arms or ammunitions in contravention of section 5 or use of any arms or ammunition in contravention of section 7 of the Arms Act, 1959.
(iv)	28	Use and possession of fire arms or imitation fire arms in certain cases.
(v)	29	Knowingly purchasing arms from unlicensed person or for delivering arms, etc., to person not entitled to possess the same.
(vi)	30	Contravention of any condition of a license or any provisions of the Arms Act, 1959 or any rule made thereunder.

151. What are Scheduled offences under Copyright Act, 1957?

S.No	Section	Particulars
(i)	63	Offence of infringement of copyright or other rights conferred by this Act
(ii)	63A	Enhanced penalty on second and subsequent convictions.
(iii)	63B	Knowing use of infringing copy of computer programme.
(iv)	68A	Penalty for contravention of section 52A.



152. What are Scheduled offences under Immoral Traffic (Prevention) Act, 1956?

S.No	Section	Particulars
(i)	5	Procuring, inducing or taking person for the sake of prostitution
(ii)	6	Detaining a person in premises where prostitution is carried on.
(iii)	8	Seducing or soliciting for purpose of prostitution.
(iv)	9	Seduction of a person in custody.

153. What are Scheduled offences under Foreigners Act, 1946?

S.No	Section	Particulars
(i)	14	Penalty for contravention of provisions of the Act, etc.
(ii)	14B	Penalty for using forged passport.
(iii)	14C	Penalty for abetment.

154. What are Scheduled offences under Explosive Substance Act, 1908?

S.No	Section	Particulars
(i)	3	Causing explosion likely to endanger life or property.
(ii)	4	Attempt to cause explosion, or for making or keeping explosives with intent to endanger life or property
(iii)	5	Making or possessing explosives under suspicious circumstances.

155. What are Scheduled offences under Explosive Act, 1884?

S.No	Section	Particulars
(i)	9B	Punishment for certain offences.
(ii)	9C	Offences by companies.

156. What are Scheduled offences under Indian Penal Code (IPC) 1860?

S.No	Section under IPC	Section under BNS	Particulars
(i)	120B	61(2)	Criminal conspiracy
(ii)	121	147	Waging or attempting to wage war or abetting waging of war, against the Government of India



(iii)	121A	148	<i>Conspiracy to commit offences punishable by section 121 against the State</i>
(iv)	255	178	<i>Counterfeiting Government stamp</i>
(v)	257	180	<i>Making or selling instrument for counterfeiting Government stamp.</i>
(vi)	258	179	<i>Sale of counterfeit Government stamp.</i>
(vii)	259	180	<i>Having possession of counterfeit Government stamp.</i>
(viii)	260	179	<i>Using as genuine a government stamp known to be counterfeit</i>
(ix)	302	103	<i>Murder</i>
(x)	304	105	<i>Punishment for culpable homicide not amounting to murder</i>
(xi)	307	109	<i>Attempt to murder</i>
(xii)	308	110	<i>Attempt to commit culpable homicide</i>
(xiii)	327	119	<i>Voluntarily causing hurt to extort property, or to constrain to an illegal act</i>
(xiv)	329	119(2)	<i>Voluntarily causing grievous hurt to extort property, or to constrain to an illegal act</i>
(xv)	364A	140(2)	<i>Kidnapping for ransom, etc.</i>
(xvi)	384 to 389	308(2) to 308(7)	<i>Offences relating to extortion</i>
(xvii)	392 to 402	309(4) to 309(6)	<i>Offences relating to robbery and dacoity</i>
(xviii)	411	317(2)	<i>Dishonestly receiving stolen property</i>
(xix)	412	317(3)	<i>Dishonestly receiving property stolen in the commission of a dacoity</i>
(xx)	413	317(4)	<i>Habitually dealing in stolen property</i>
(xxi)	414	317(5)	<i>Assisting in concealment of stolen property</i>
(xxii)	417	318(2)	<i>Punishment for cheating</i>
(xxiii)	418	318(3)	<i>Cheating with knowledge that wrongful loss may ensue to person whose interest offender is bound to protect</i>
(xxiv)	419	319(2)	<i>Punishment for cheating by personation</i>



(xxv)	420	318(4)	<i>Cheating and dishonestly inducing delivery of property</i>
(xxvi)	421	320	<i>Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors</i>
(xxvii)	422	321	<i>Dishonestly or fraudulently preventing debt being available for creditors</i>
(xxviii)	423	322	<i>Dishonest or fraudulent execution of deed of transfer containing false statement of consideration</i>
(xxix)	424	323	<i>Dishonest or fraudulent removal or concealment of property</i>
(xxx)	467	338	<i>Forgery of valuable security, will, etc.</i>
(xxxi)	471	340(2)	<i>Using as genuine a forged document or electronic record</i>
(xxxii)	472 & 473	341 & 341(2)	<i>Making or possessing counterfeit seal, etc., with intent to commit forgery</i>
(xxxiii)	475 & 476	342 & 342 (2)	<i>Counterfeiting device or mark</i>
(xxxiv)	481	345(2)	<i>Using a false property mark</i>
(xxxv)	482	345(3)	<i>Punishment for using a false property mark</i>
(xxxvi)	483	347	<i>Counterfeiting a property mark used by another</i>
(xxxvii)	484	347(2)	<i>Counterfeiting a mark used by a public servant</i>
(xxxviii)	485	348	<i>Making or possession of any instrument for counterfeiting a property mark</i>
(xxxix)	486	349	<i>Selling goods marked with a counterfeit property mark</i>
(xl)	487	350	<i>Making a false mark upon any receptacle containing goods</i>
(xli)	488	350(2)	<i>Punishment for making use of any such false mark</i>
(xlii)	489A	178	<i>Counterfeiting currency notes or bank notes</i>
(xliii)	489B	179	<i>Using as genuine, forged or counterfeit currency notes or bank notes</i>



● Chapter-X- FEOs (Receipt and Management of Confiscated Properties) Rules, 2018 ●

157. What is short title and commencement (Rule-1(1))?

- These rules are called the Fugitive Economic Offenders (Manner and Conditions for Receipt and Management of Confiscated Properties) Rules, 2018.

158. What is Rules application's date (Rule-1(2))?

- These rules are applicable from date of their publication in the Official Gazette i.e. August 24, 2018

159. What are Forms (Rule-2(1)(b))?

- Forms are to include as appended to the Fugitive Economic Offenders (Manner and Conditions for Receipt and Management of Confiscated Properties) Rules, 2018

160. What is Confiscated property (Rule-2(1)(c))?

- Confiscated property is to include meaning as assigned under section 12(2) of FEOA, 2018.

161. What is Receipt of confiscated property (Rule-3)?

- Administrator is required to ensure proper identification of property with reference to particulars mentioned in property confiscation's order at time of receiving confiscated property.

162. What is Confiscated "immovable" property's management (Rule-4(1))?

- Administrator is required to arrange proper maintenance "and also" custody of property "both" at attachment's place when removal of confiscated property is impracticable / removal is involving "higher" expenditure in proportion to its value.

163. What is Confiscated "movable" property's management (Rule-4(2))?

- Administrator is required to deposit cash, Govt. securities, other securities, bullion, jewelry "and also" other valuables "all" in safe custody with govt. treasury / office of RBI / branch of SBI / branch of "any" authorized bank



164. What is Confiscated property's register (Rule-4(3))?

- Administrator *is required* to maintain a register containing the details of immovable *property* in Form I *and details of* movable properties in Form II

165. What is Confiscated property's receipt (Rule-4(4))?

- Administrator *is required* to obtain a receipt from *govt. treasury / office of RBI / branch of SBI / "any" authorized bank*



● Chapter-XI- FEOs (Procedure for Conducting Search and Seizure) Rules, 2018 ●

166. What is short title and commencement (Rule-1(1))?

- These rules are called the Fugitive Economic Offenders (Procedure for Conducting Search and Seizure) Rules, 2018.

167. What is Rules application's date (Rule-1(2))?

- These rules are applicable from date of their publication in the Official Gazette i.e. August 24, 2018

168. Who is Authorized officer (Rule-2(1)(a))?

- Director or "any" other officer "not" below rank of deputy director authorized by director for Fugitive Economic Offenders (Procedure for Conducting Search and Seizure) Rules, 2018

169. What are Records (Rule-2(1)(d))?

- Meaning is to include records maintained in form of books / stored in a computer / tapes / discs / in "any" other electronic form / transcribed information

170. What are Search's powers (Rule-3(1))?

- Director / authorized officer is permitted for entering and searching "any" building / place / vessel / vehicle / aircraft when he has reason to suspect that the records / Proceeds of Crime (PoC) are kept

171. What are Authorized officer's powers (Rule-3(1))?

- Director / authorized officer is permitted for exercising certain acts like:
 - (i) Breaking the lock of "any" door / box / locker / safe / almirah / other receptacle when keys are "not" available
 - (ii) Seizing "any" record / property found in search
 - (iii) Marking identification on the record / make / cause to be made extracts / copies



- (iv) Making a note / inventory of the record / property
- (v) Examining on oath “any” person, who is found to be in possession / control of “any” record / property relevant for “any” investigation under FEOA, 2018.

172. Who are Authorized for search (Rule-3(2))?

- “Any” officer “not” below the rank of Additional Secretary to the govt. of India / equivalent being head of office / Ministry / department / “any” other officer authorized by govt. is permitted to investigate “and also” to search “both”.

173. What are Authorized officer’s duties (Rule-3(3))?

- (i) Authorized officer is required to call minimum 2 respectable persons in the locality where building / place is to be searched “before” commencing search
- (ii) (a) Authorized officer is required to call minimum 2 respectable persons in the locality when vessel / vehicle / aircraft is to be searched “before” commencing search for attending “and also” witnessing the search “both”
- (b) Authorized officer is required to issue an order in writing to the respectable persons for attending “and also” witnessing the search “both”

174. What is Authorized officer’s “general” powers (Rule-3(4))?

- Authorized officer is permitted for receiving “all” reasonable facilities “and also” free entry “both” during search of “any” building / place / vessel / vehicle / aircraft “after” production of authorization to person in charge of place/vehicle.

175. What is Authorized officer’s “special” powers (Rule-3(5))?

- Authorized officer is permitted for breaking lock of “any” door / window of building / place with the assistance of Police officers / other officers when in charge of building / vehicle is “not” allowing for entering “and also” conducting search “both”



176. What is Authorized officer's "special" duties (Rule-3(5))?

- Authorized officer is required to give notice to the woman that she is at liberty for withdrawing and allowing reasonable facility when building / place is occupied by a woman who is bound to family customs "not" to appear in public

177. What are Authorized officer's powers for police assistance (Rule-3(6))?

- (i) Authorized officer is permitted for taking assistance of police officers / other officers for stopping "any" vessel / vehicle / aircraft when in charge of vessel / vehicle is "not" allowing for entering "and also" searching "both"
- (ii) Authorized officer is required to give notice to woman that she is at liberty for withdrawing and allowing reasonable facility when vessel/ vehicle / aircraft is occupied by a woman who is bound to family customs "not" to appear in public

178. What is Authorized officer's "specific" powers (Rule-3(7))?

- (i) Authorized officer is permitted for calling "any" person who is owner / has immediate possession / control of "any" box / locker / safe / almirah / other item in the building / place / vessel / vehicle / aircraft for opening "and also" for inspecting / examining it's contained "both"
- (ii) Authorized officer is permitted for breaking the lock of building / place / vessel / vehicle / aircraft when he considered necessary for carrying search smoothly when keys are "not" available / person fails for complying with needed requirements.

179. What is Person in charge's rights (Rule-3(8))?

- Person in charge of vessel / vehicle / aircraft / "any" other person on behalf of him "and also" occupant of building / place / vessel / vehicle / aircraft being searched "both" are permitted to be present during search.

180. What are Authorized officer's duties "after" search (Rule-3(9))?

- Director / authorized officer is required to forward a copy of the reasons recorded "and also" material in his possession "both" to Special Court in a sealed envelope.



181. What are Authorized officer's powers to seize (Rule-4(1))?

- Director / authorized officer is permitted for seizing "any" record / property found during search of "any" building / place / vessel / vehicle / aircraft

182. What are Authorized officer's powers to issue order (Rule-4(2))?

- Director / authorized officer is permitted for issuing order to concerned person that the property shall "not" be transferred / otherwise dealt with "except" with the prior permission of him when it's "not" practicable for seizing

183. What are Authorized officer's duties to prepare seizure memo (Rule-4(3))?

- Director / authorized officer is required to prepare a seizure memo (inventory of items) in prescribed form for certain purposes like:
 - (i) For delivering to occupant of the building / place / vessel / vehicle / aircraft searched
 - (ii) For delivering to person in charge of the vessel / vehicle / aircraft / "any" person on his behalf
 - (iii) For delivering to Director as appointed under FEOA, 2018
 - (iv) For delivering to Special Court as established under PMLA, 2002.

184. What are Authorized officer's duties to keep in package (Rule-4(4))?

- Director / authorized officer is required to keep the records of properties, bullion, jewelry and other valuable article and things seized during the search in a package containing the details of the items place and package shall bear an identification mark and seal of Director / Authorized officer "and also" person in charge "both"

185. What are Powers for property/record's retention (Rule-5(1))?

- Director / authorized officer is required to retain property / records for declaring as FEO under section 12 of FEOA, 2018 for maximum 30 days / extended time by Special Courts based on authorized officer's request when property / records has been seized under rule 4 based on material in his possession "and also" reason to believe as recorded in writing "both"



186. What are Duties for property/record's retention (Rule-5(2))?

- Director / authorized officer is required to forward inventory of items in prescribed form to Special Courts in sealed envelope immediate "after" retaining property / records under rule 5(1).

187. What is Timeline for property/record's retention (Rule-5(3))?

- Director / authorized officer is required to return property / records "after" expiry of time "except" Special Court has permitted to retain property / records beyond expiry time as specified under rule 5(1).

188. What is Procedure for forwarding inventory (Rule-6(1))?

- Director / authorized officer is required to prepare an Index of the items in his possession along with a copy of the reasons for retention and to sign on each page of Index and to forward copy of Index to Special Court in a sealed envelope indicating a reference number "and also" dispatch's date "both".

189. What are Registers and other records maintained (Rule-6(2))?

- Director / authorized officer is required to maintain certain registers and other records under rules 6(2) "and also" to ensure that necessary entries are made in the register "after" forwarded to Special Court "both" like:
 - (i) Acknowledgement slip register
 - (ii) Dak register

Chapter-XII- FEOs (Procedure for Sending Letter of Request to Contracting State) Rules, 2018 ●

190. What is short title and commencement (Rule-1(1))?

- These rules are called the Fugitive Economic Offenders (Procedure for Sending Letter of Request to Contracting State) Rules, 2018.

191. What is Rules application's date (Rule-1(2))?

- These rules are applicable from date of their publication in the Official Gazette i.e. August 24, 2018

192. What is Procedure for serving Special Court's notice (Rule-3(1))?

- Special Court is empowered for serving notice on FEOs "located outside India" through letter of request when applications under section 4(1) of FEOA, 2018 have been filed.

193. What is Service of notice on FEOs "outside India" (Rule-3(2))?

- Special Court is empowered for serving notice under rule 3(1) through letter of request

194. What is Performa for letter of request (Rule-3(3))?

- Performa is form as appended to rules FEOs (Procedure for Sending Letter of Request to Contracting State) Rules, 2018

195. What are Duties of DoE established under FEMA, 1999 (Rule-3(4))?

- Directorate of Enforcement (DoE) as appointed under section 36 of FEMA, 1999 is required to ensure 100% legal compliances are compiled during finalizing of letter of request to contracting state "located" outside India.

196. What are MHA's roles for letter of request (Rule-3(5))?

- Ministry of Home Affairs (MHA) is permitted for receiving copy of letter of request "in triplicate" from Director / authorized officer under FEOA, 2018.



197. What is MHA nodal officer's roles for letter of request (Rule-3(6))?

- Nodal officer in MHA is required to ensure that letter of request has been "timely" transmitted to contracting state "located" outside India.

198. What are foreign authority's roles for letter of request (Rule-3(7))?

- Foreign authority is permitted for receiving letter of request "and also" Special Court's notice "both" for effecting service in contracting state "located" outside India.

199. What is Meaning for notice's service (Rule-3(8))?

- Service of notice issued under section 10 of FEOA, 2018 shall be treated as effective service made by Special Court as established under PMLA, 2002.

200. What is Order's execution for letter of request (Rule-4(1))?

- Letter of request for execution of Special Court's order for confiscation of property in Contracting State "located" outside India is form as appended to rules FEOs (Procedure for Sending Letter of Request to Contracting State) Rules, 2018.

201. What is MHA's role "after" issue of letter of request (Rule-4(2))?

- MHA is permitted for receiving letter of request "in triplicate" from Director / authorized officer appointed under FEOA, 2018 "after" issue of letter of request by Special Court to court / authority in contracting state "located" outside India.

202. What is MHA Nodal officer's role "after" issue of letter of request (Rule-4(3))?

- MHA Nodal officer is required to ensure "timely" transmission of letter of request to contracting state "located" outside India.



● Chapter-XIII- FEOs (Forms and Manner of Filing Application) Rules, 2018 ●

203. What is short title and commencement (Rule-1(1))?

- These rules are called the Fugitive Economic Offenders (Forms and Manner of Filing Application) Rules, 2018.

204. What is Rules application's date (Rule-1(2))?

- These rules are applicable from date of their publication in the Official Gazette i.e. August 24, 2018

205. What is Application for declaring FEO (Rule-3(1))?

- Director / authorized officer is required to prepare an index containing certain materials like:
 - (i) Copy of arrest's warrant for prosecuting against scheduled offence committed by alleged FEO issued by "any" Court in India
 - (ii) Statement of reasons to believe that an individual is alleged FEO
 - (iii) Statement on "any" information for whereabouts of alleged FEO
 - (iv) Statement on "any" proof of efforts undertaken for bringing alleged FEO back to India
 - (v) List of properties / value of the properties believed to be PoC "and also" property located outside India "both" when confiscation is sought
 - (vi) List of properties / benami property owned by alleged FEO in India "and also" outside India "both" when confiscation is sought
 - (vii) Copy of confiscation order issued by Adjudicating Authority as specified under Prohibition of Benami Property Transactions Act, 1988 "if any"
 - (viii) List of persons those may have an interest in "any" property as listed under clauses (v) "and also" (vi) "both".



206. What are Duties of authorized officer (Rule-3(2))?

- Director / authorized officer is required to sign on "each page" and to forward to Special Court in a sealed envelope and to write reference number "and also" dispatch's date "all"

207. What are Registers (Rule-3(3))?

- Director / authorized officer is required to maintain certain registers and other records under rules 6(2) "and also" to ensure that necessary entries are made in the register "after" forwarded to Special Court like:
 - (i) Acknowledgement slip register
 - (ii) Dak register

● Chapter-XIV- FEOs (Manner of Attachment of Property) Rules, 2018 ●

208. What is short title and commencement (Rule-1(1))?

- These rules are called the Fugitive Economic Offenders (Manner of Attachment of Property) Rules, 2018.

209. What is Rules application's date (Rule-1(2))?

- These rules are applicable from date of their publication in the Official Gazette i.e. August 24, 2018

210. What is Issuance of attachment order (Rule-3(1))?

- Director / authorized officer is required to endorse a copy of the attachment order to FEO and to person who may have interest in "any" property listed in attachment order and to the persons in possession of properties "and also" to Special Court "all" when he has attached a property under section 5(1) / "provisionally" attached a property under section 5(2) of FEOA, 2018

211. What is Service of attachment order (Rule-3(2))?

- Director / authorized officer is required to serve of attachment order in certain manner like:
 - (i) By delivering / tendering the attachment order to the owner / person / to the person duly authorized by the owner / person
 - (ii) By delivering / tendering the attachment order to "any" adult member in the family of the owner / person who is residing with him when he is absent from his residence at the time of service of the attachment order is being affected on him and there is no likelihood of his being found at the residence within a reasonable time "and also" he has "not" duly authorized any person to accept the service on his behalf "all"
 - (iii) By affixing 1 "duplicate" copy of the attachment order at some "conspicuous part"



of the premises where the owner / person resides / is known to have last resided / carried on business / personally works / has worked for gain and that the written report thereof is required to be witnessed by 2 persons when the service cannot be affected by serving officer as provided under abovementioned para (i) and (ii) "all"

212. What is Service of attachment order in newspaper (Rule-3(3))?

- Director / authorized officer is required to publish attachment order in leading newspaper in vernacular "and also" in English languages having wide circulation in the area / jurisdiction "both" when owner / person resides / is known to have last resided / carried on business / personally works / last worked for gain when the service cannot be affected by serving officer under rule 3(2)

213. What is Service of attachment order by speed post (Rule-3(4))?

- Director / authorized officer is permitted to serve of the attachment order to owner / person "simultaneously" by speed post with delivery's proof at the address of his place of residence / his last known place of residence / the place where he carried on / last carried on business / personally works / last worked for gain.

214. What is Service of attachment order to corporate "etc." (Rule-4)?

- Director / authorized officer is required to serve the attachment order on the secretary / local manager / the principal officer of the corporate body, society and trust "etc." / by speed post addressed to the chief officer of the bodies in India therefore the service shall be deemed to have been affected when attachment order is issued on corporate body, society and trust "etc."

Chapter-XV-Fugitive Economic Offenders Act (FEOA) 2018

215. What is Fugitive Economic Offenders Act (FEOA) 2018?

THE FUGITIVE ECONOMIC OFFENDERS ACT, 2018

ARRANGEMENT OF SECTIONS

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PRELIMINARY

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2. Definitions.
3. Application of Act.

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5. Attachment of property.
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THE SCHEDULE.



THE FUGITIVE ECONOMIC OFFENDERS ACT, 2018

ACT NO 17 OF 2018

[31st July, 2018.]

An Act to provide for measures to deter fugitive economic offenders from evading the process of law in India by staying outside the jurisdiction of Indian courts, to preserve the sanctity of the rule of law in India and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-ninth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

1. Short title, extent and commencement.—(1) This Act may be called the Fugitive Economic Offenders Act, 2018.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 21st day of April, 2018.

2. Definitions.—(1) In this Act, unless the context otherwise requires,—

(a) “Administrator” means an Administrator appointed under sub-section (1) of section 15;

(b) “*benami* property” and “*benami* transaction” shall have the same meanings as assigned to them under clauses (8) and (9) respectively of section 2 of the Prohibition of *Benami* Property Transactions Act, 1988 (45 of 1988);

(c) “contracting State” means any country or place outside India in respect of which arrangements have been made by the Central Government with the Government of such country through a treaty or otherwise;

(d) “Deputy Director” means the Deputy Director appointed under sub-section (1) of section 49 of the Prevention of Money-laundering Act, 2002 (15 of 2003);

(e) “Director” means the Director appointed under sub-section (1) of section 49 of the Prevention of Money-laundering Act, 2002 (15 of 2003);

(f) “fugitive economic offender” means any individual against whom a warrant for arrest in relation to a Scheduled Offence has been issued by any Court in India, who—

(i) has left India so as to avoid criminal prosecution; or

(ii) being abroad, refuses to return to India to face criminal prosecution;

(g) “key managerial personnel” shall have the same meaning as assigned to it in clause (51) of section 2 of the Companies Act, 2013 (18 of 2013);

(h) “notification” means a notification published in the Official Gazette and the expression “notify” shall be construed accordingly;

(i) “person” includes—

(i) an individual;

(ii) a Hindu Undivided Family;

(iii) a company;

(iv) a trust;

(v) a partnership;

(vi) a limited liability partnership;



- (vii) an association of persons or a body of individuals, whether incorporated or not;
- (viii) every artificial juridical person not falling within any of the preceding sub-clauses; and
- (ix) any agency, office or branch owned or controlled by any of the above persons mentioned in the preceding sub-clauses;
- (j) “prescribed” means prescribed by rules made under this Act;
- (k) “proceeds of crime” means any property derived or obtained, directly or indirectly, by any person as a result of criminal activity relating to a Scheduled Offence, or the value of any such property, or where such property is taken or held outside the country, then the property equivalent in value held within the country or abroad;
- (l) “Schedule” means the Schedule appended to this Act;
- (m) “Scheduled Offence” means an offence specified in the Schedule, if the total value involved in such offence or offences is one hundred crore rupees or more;
- (n) “Special Court” means a Court of Session designated as a Special Court under sub-section (1) of section 43 of the Prevention of Money-laundering Act, 2002 (15 of 2003).

(2) The words and expressions used and not defined in this Act but defined in the Prevention of Money-laundering Act, 2002 (15 of 2003) shall have the meanings respectively assigned to them in that Act.

3. Application of Act.—The provisions of this Act shall apply to any individual who is, or becomes, a fugitive economic offender on or after the date of coming into force of this Act.

CHAPTER II

DECLARATION OF FUGITIVE ECONOMIC OFFENDERS AND CONFISCATION OF PROPERTY

4. Application for declaration of fugitive economic offender and procedure therefor.—(1) Where the Director or any other officer not below the rank of Deputy Director authorised by the Director for the purposes of this section, has reason to believe (the reasons for such belief to be recorded in writing), on the basis of material in his possession, that any individual is a fugitive economic offender, he may file an application in such form and manner as may be prescribed in the Special Court that such individual may be declared as a fugitive economic offender.

(2) The application referred to in sub-section (1) shall contain—

- (a) reasons for the belief that an individual is a fugitive economic offender;
- (b) any information available as to the whereabouts of the fugitive economic offender;
- (c) a list of properties or the value of such properties believed to be the proceeds of crime, including any such property outside India for which confiscation is sought;
- (d) a list of properties or *benami* properties owned by the individual in India or abroad for which confiscation is sought; and
- (e) a list of persons who may have an interest in any of the properties listed under clauses (c) and (d).

(3) The Authorities appointed for the purposes of the Prevention of Money-laundering Act, 2002 (15 of 2003) shall be the Authorities for the purposes of this Act.

5. Attachment of property.—(1) The Director or any other officer authorized by the Director, not below the rank of Deputy Director, may, with the permission of the Special Court, attach any property mentioned in the application under section 4 by an order in writing in such manner as may be prescribed.

(2) Notwithstanding anything contained in sub-section (1) or section 4, the Director or any other officer, not below the rank of Deputy Director, authorised by the Director, may, by an order in writing, at any time prior to the filing of the application under section 4, attach any property—

(a) for which there is a reason to believe that the property is proceeds of crime, or is a property or *benami* property owned by an individual who is a fugitive economic offender; and

(b) which is being or is likely to be dealt within a manner which may result in the property being unavailable for confiscation:

Provided that the Director or any other officer who provisionally attaches any property under this sub-section shall, within a period of thirty days from the date of such attachment, file an application under section 4 before the Special Court.

(3) The attachment of any property under this section shall continue for a period of one hundred and eighty days from the date of order of attachment or such other period as may be extended by the Special Court before the expiry of such period.

(4) Nothing in this section shall prevent the person interested in the enjoyment of the immovable property attached under sub-section (1) from such enjoyment.

Explanation.—For the purposes of this sub-section, the expression “person interested”, in relation to any immovable property includes all persons claiming or entitled to claim any interest in the property.

6. Powers of Director and other officers.—The Director or any other officer shall, for the purposes of section 4, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908) while trying a suit in respect of the following matters, namely:—

(a) discovery and inspection;

(b) enforcing the attendance of any person, including any officer of a reporting entity and examining him on oath;

(c) compelling the production of records;

(d) receiving evidence on affidavits;

(e) issuing commissions for examination of witnesses and documents; and

(f) any other matter which may be prescribed.

7. Power of survey.—(1) Notwithstanding anything contained in any other provisions of this Act, where a Director or any other officer authorized by the Director, on the basis of material in his possession, has reason to believe (the reasons for such belief to be recorded in writing), that an individual may be a fugitive economic offender, he may enter any place—

(i) within the limits of the area assigned to him; or

(ii) in respect of which he is authorized for the purposes of this section, by such other authority, who is assigned the area within which such place is situated.

Where the Director or any other officer authorized by him, on the basis of material in his possession, has reason to believe (the reasons for such belief to be recorded in writing) that an individual may be a fugitive economic offender and it is necessary to enter any place as mentioned in sub-section (1), he may request any proprietor, employee or any other person who may be present at that time, to—

(a) afford him the necessary facility to inspect such records as he may require and which may be available at such place;

(b) afford him the necessary facility to check or verify the proceeds of crime or any transaction related to proceeds of crime which may be found therein; and

(c) furnish such information as he may require as to any matter which may be useful for, or relevant to any proceedings under this Act.

(3) The Director, or any other officer acting under this section may—

(i) place marks of identification on the records inspected by him and make or cause to be made extracts or copies therefrom;

(ii) make an inventory of any property checked or verified by him; and

(iii) record the statement of any person present at the property which may be useful for, or relevant to, any proceeding under this Act.

8. Search and seizure.—(1) Notwithstanding anything contained in any other law for the time being in force, where the Director or any other officer not below the rank of Deputy Director authorised by him for the purposes of this section, on the basis of information in his possession, has reason to believe (the reason for such belief to be recorded in writing) that any person—

(i) may be declared as a fugitive economic offender;

(ii) is in possession of any proceeds of crime;

(iii) is in possession of any records which may relate to proceeds of crime; or

(iv) is in possession of any property related to proceeds of crime,

then, subject to any rules made in this behalf, he may authorise any officer subordinate to him to—

(a) enter and search any building, place, vessel, vehicle or aircraft where he has reason to suspect that such records or proceeds of crime are kept;

(b) break open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (a) where the keys thereof are not available;

(c) seize any record or property found as a result of such search;

(d) place marks of identification on such record or property, if required or make or cause to be made extracts or copies therefrom;

(e) make a note or an inventory of such record or property; and

(f) examine on oath any person, who is found to be in possession or control of any record or property, in respect of all matters relevant for the purposes of any investigation under this Act.

(2) Where an authority, upon information obtained during survey under section 7, is satisfied that any evidence shall be or is likely to be concealed or tampered with, he may, for reasons to be recorded in writing, enter and search the building or place where such evidence is located and seize that evidence.

9. Search of persons.—Notwithstanding anything contained in any other law for the time being in force—

(a) if an authority, authorised in this behalf by the Central Government by general or special order, has reason to believe (the reason for such belief to be recorded in writing) that any person has secreted about his person or anything under his possession, ownership or control, any record or proceeds of crime which may be useful for or relevant to any proceedings under this Act, he may search that person and seize such record or property which may be useful for or relevant to any proceedings under this Act;

(b) where an authority is about to search any person, he shall, if such person so requires, take such person within twenty-four hours to the nearest Gazetted Officer, superior in rank to him, or a Magistrate:

Provided that the period of twenty-four hours shall exclude the time necessary for the journey undertaken to take such person to the nearest Gazetted Officer, superior in rank to him, or the Magistrate's Court;



(c) if the requisition under clause (b) is made, the authority shall not detain the person for more than twenty-four hours prior to taking him before the Gazetted Officer, superior in rank to him, or the Magistrate referred to in that clause:

Provided that the period of twenty-four hours shall exclude the time necessary for the journey from the place of detention to the office of the Gazetted Officer, superior in rank to him, or the Magistrate's Court;

(d) the Gazetted Officer or the Magistrate before whom any such person is brought shall, if he sees no reasonable ground for search, forthwith discharge such person but otherwise shall direct that search be made;

(e) before making the search under clause (a) or clause (d), the authority shall call upon two or more persons to attend and witness the search and the search shall be made in the presence of such persons;

(f) the authority shall prepare a list of record or property seized in the course of the search and obtain the signatures of the witnesses on the list;

(g) no female shall be searched by anyone except a female; and

(h) the authority shall record the statement of the person searched under clause (a) or clause (d) in respect of the records or proceeds of crime found or seized in the course of the search.

10. Notice.—(1) Where an application under section 4 has been duly filed, the Special Court shall issue a notice to an individual who is alleged to be a fugitive economic offender.

(2) The notice referred to in sub-section (1), shall also be issued to any other person who has any interest in the property mentioned in the application under sub-section (2) of section 4.

(3) A notice under sub-section (1) shall—

(a) require the individual to appear at a specified place and time not less than six weeks from the date of issue of such notice; and

(b) state that failure to appear on the specified place and time shall result in a declaration of the individual as a fugitive economic offender and confiscation of property under this Act.

(4) A notice under sub-section (1) shall be forwarded to such authority, as the Central Government may notify, for effecting service in a contracting State.

(5) The authority referred to in sub-section (4) shall make efforts to serve the notice within a period of two weeks in such manner as may be prescribed.

(6) A notice under sub-section (1) may also be served to the individual alleged to be a fugitive economic offender by electronic means to—

(a) his electronic mail address submitted in connection with an application for allotment of Permanent Account Number under section 139A of the Income-tax Act, 1961 (43 of 1961);

(b) his electronic mail address submitted in connection with an application for enrolment under section 3 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016); or

(c) any other electronic account as may be prescribed, belonging to the individual which is accessed by him over the internet, subject to the satisfaction of the Special Court that such account has been recently accessed by the individual and constitutes a reasonable method for communication of the notice to the individual.

11. Procedure for hearing application.—(1) Where any individual to whom notice has been issued under sub-section (1) of section 10 appears in person at the place and time specified in the notice, the Special Court may terminate the proceedings under this Act.

(2) Where any individual to whom notice has been issued under sub-section (1) of section 10 fails to appear at the place and time specified in the notice, but enters appearance through counsel, the



Special Court may in its discretion give a period of one week to file a reply to the application under section 4.

(3) Where any individual to whom notice has been issued under sub-section (1) of section 10 fails to enter appearance either in person or through counsel, and the Special Court is satisfied—

(a) that service of notice has been effected on such party; or

(b) that notice could not be served in spite of best efforts because such individual has evaded service of notice,

it may, after recording reasons in writing, proceed to hear the application.

(4) The Special Court may also give any person to whom notice has been issued under sub-section (2) of section 10 a period of one week to file a reply to the application under section 4.

12. Declaration of fugitive economic offender.—(1) After hearing the application under section 4, if the Special Court is satisfied that an individual is a fugitive economic offender, it may, by an order, declare the individual as a fugitive economic offender for reasons to be recorded in writing.

(2) On a declaration under sub-section (1), the Special Court may order that any of the following properties stand confiscated to the Central Government—

(a) the proceeds of crime in India or abroad, whether or not such property is owned by the fugitive economic offender; and

(b) any other property or *benami* property in India or abroad, owned by the fugitive economic offender.

(3) The confiscation order of the Special Court shall, to the extent possible, identify the properties in India or abroad that constitute proceeds of crime which are to be confiscated and in case such properties cannot be identified, quantify the value of the proceeds of crime.

(4) The confiscation order of the Special Court shall separately list any other property owned by the fugitive economic offender in India which is to be confiscated.

(5) Where the Special Court has made an order for confiscation of any property under sub-section (2), and such property is in a contracting State, the Special Court may issue a letter of request to a Court or authority in the contracting State for execution of such order.

(6) Every letter of request to be transmitted to a contracting State under sub-section (5) shall be transmitted in such form and manner as the Central Government may, by notification, specify in this behalf.

(7) The Special Court may, while making the confiscation order, exempt from confiscation any property which is a proceed of crime in which any other person, other than the fugitive economic offender, has an interest if it is satisfied that such interest was acquired *bona fide* and without knowledge of the fact that the property was proceeds of crime.

(8) All the rights and title in the confiscated property shall, from the date of the confiscation order, vest in the Central Government, free from all encumbrances.

(9) Where on the conclusion of the proceedings, the Special Court finds that the individual is not a fugitive economic offender, the Special Court shall order release of property or record attached or seized under this Act to the person entitled to receive it.

(10) Where an order releasing the property has been made by the Special Court under sub-section (9), the Director or any other officer authorised by him in this behalf may withhold the release of any such property or record for a period of ninety days from the date of receipt of such order, if he is of the opinion that such property is relevant for the appeal proceedings under this Act.

13. Supplementary application.—(1) Where at any time after the institution of the application under section 4, any other property is discovered or identified which constitutes proceeds of crime or



is property or *benami* property owned by the individual in India or abroad who is a fugitive economic offender liable to be confiscated under this Act, the Director or any other officer not below the rank of Deputy Director authorised by the Director for the purposes of this section, may file a supplementary application in the Special Court seeking confiscation of such properties.

(2) The provisions of sections 4 to 12 shall, as far as may be, apply in relation to such application as they apply in relation to an application under section 4.

14. Power to disallow civil claims.—Notwithstanding anything contained in any other law for the time being in force,—

(a) on a declaration of an individual as a fugitive economic offender, any Court or tribunal in India, in any civil proceeding before it, may, disallow such individual from putting forward or defending any civil claim; and

(b) any Court or tribunal in India in any civil proceeding before it, may, disallow any company or limited liability partnership from putting forward or defending any civil claim, if an individual filing the claim on behalf of the company or the limited liability partnership, or any promoter or key managerial personnel or majority shareholder of the company or an individual having a controlling interest in the limited liability partnership has been declared as a fugitive economic offender.

Explanation.—For the purposes of this section, the expressions—

(a) “company” means any body corporate and includes a firm, or other association of persons; and

(b) “limited liability partnership” shall have the same meaning as assigned to it in clause (n) of sub-section (1) of section 2 of the Limited Liability Partnership Act, 2008 (6 of 2009).

15. Management of properties confiscated under this Act.—(1) The Central Government may, by order published in the Official Gazette, appoint as many of its officers (not below the rank of a Joint Secretary to the Government of India) as it thinks fit, to perform the functions of an Administrator.

(2) The Administrator appointed under sub-section (1) shall receive and manage the property in relation to which an order has been made under sub-section (2) of section 12 in such manner and subject to such conditions as may be prescribed.

(3) The Administrator shall also take such measures, as the Central Government may direct, to dispose of the property which is vested in the Central Government under section 12:

Provided that the Central Government or the Administrator shall not dispose of any property for a period of ninety days from the date of the order under sub-section (2) of section 12.

CHAPTER III

MISCELLANEOUS

16. Rules of evidence.—(1) The burden of proof for establishing—

(a) that an individual is a fugitive economic offender; or

(b) that a property is the proceeds of crime or any other property in which the individual alleged to be a fugitive economic offender has an interest,

shall be on the Director or the person authorised by the Director to file the application under section 4.

(2) Notwithstanding anything contained in any other law for the time being in force, where any person referred to in sub-section (2) of section 10 claims that any interest in any property was acquired *bona fide* and without knowledge of the fact that, such property constitutes proceeds of crime, the burden of proving such fact shall lie upon him.

(3) The standard of proof applicable to the determination of facts by the Special Court under this Act shall be preponderance of probabilities.



17. Appeal.—(1) An appeal shall lie from any judgment or order, not being an interlocutory order, of a Special Court to the High Court both on facts and on law.

(2) Every appeal under this section shall be preferred within a period of thirty days from the date of the judgment or order appealed from:

Provided that the High Court may entertain an appeal after the expiry of the said period of thirty days, if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the period of thirty days:

Provided further that no appeal shall be entertained after the expiry of period of ninety days.

18. Bar of jurisdiction.—No civil court shall have jurisdiction to entertain any suit or proceeding in respect of any matter which the Special Court is empowered by or under this Act to determine and no injunction shall be granted by any court or other authority in respect of any action taken or to be taken in pursuance of any power conferred by or under this Act.

19. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against the Central Government or Presiding Officer of the Special Court or Director or Deputy Director or any other officer authorised by the Director for anything which is in good faith done or intended to be done under this Act or any rule made thereunder.

20. Power of Central Government to amend Schedule.—(1) The Central Government may, having regard to the objects of this Act, and if it considers necessary or expedient so to do, by notification add to, or as the case may be, omit from the Schedule any offences specified therein.

(2) Every such notification shall, as soon as after it is issued, be laid before each House of Parliament.

21. Overriding effect.—The provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force.

22. Application of other laws not barred.—The provisions of this Act shall be in addition to and not in derogation of any other law for the time being in force.

23. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

(2) In particular, and without prejudice to generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form and manner of filing application under sub-section (1) of section 4;

(b) the manner of attachment of property under sub-section (1) of section 5;

(c) other matters under clause (f) of section 6;

(d) the procedure for conducting search and seizure under section 8;

(e) the manner in which the notice shall be served under sub-section (5) of section 10;

(f) any other electronic account under clause (c) of sub-section (6) of section 10;

(g) the manner and conditions subject to which the Administrator shall receive and manage the property confiscated under sub-section (2) of section 15; and

(h) any other matter which is required to be, or may be, prescribed or in respect of which provision is to be made by rules.

24. Laying of rules before Parliament.—Every rule made under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule



should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

25. Power to remove difficulties.—(1) If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary for removing the difficulty:

Provided that no order shall be made under this section after the expiry of five years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be after it is made, before each House of Parliament.

26. Repeal and saving.—(1) The Fugitive Economic Offenders Ordinance, 2018 (Ord. 1 of 2018), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance, shall be deemed to have been done or taken under this Act.

THE SCHEDULE

[See section 2(l) and (m)]

Section	Description of offence
I. Offences under the Indian Penal Code, 1860 (45 of 1860)	
120B read with any offence in this Schedule	Punishment of criminal conspiracy.
255	Counterfeiting Government stamp.
257	Making or selling instrument for counterfeiting Government stamp.
258	Sale of counterfeit Government stamp.
259	Having possession of counterfeit Government stamp.
260	Using as genuine a Government stamp known to be counterfeit.
417	Punishment for cheating.
418	Cheating with knowledge that wrongful loss may ensue to person whose interest offender is bound to protect.
420	Cheating and dishonestly inducing delivery of property.
421	Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors.
422	Dishonestly or fraudulently preventing debt being available for creditors.
423	Dishonest or fraudulent execution of deed of transfer containing false statement of consideration.
424	Dishonest or fraudulent removal or concealment of property.
467	Forgery of valuable security, will, etc.
471	Using as genuine a forged [document or electronic record].
472	Making or possessing counterfeit seal, etc., with intent to commit forgery punishable under section 467.
473	Making or possessing counterfeit seal, etc., intent to commit forgery punishable otherwise.
475	Counterfeiting device or mark used for authenticating documents described in section 467, or possessing counterfeit marked material.
476	Counterfeiting device or mark used for authenticating documents other than those described in section 467, or possessing counterfeit marked material.
481	Using a false property mark. 482 Punishment for using a false property mark.
483	Counterfeiting a property mark used by another.
484	Counterfeiting a mark used by a public servant.
485	Making or possession of any instrument for counterfeiting a property mark.
486	Selling goods marked with a counterfeit property mark.
487	Making a false mark upon any receptacle containing goods.
488	Punishment for making use of any such false mark.



Section	Description of offence
489A	Counterfeiting currency notes or bank notes.
489B	Using as genuine, forged or counterfeit currency notes or bank notes.
II. Offences under the Negotiable Instruments Act, 1881 (26 of 1881)	
138	Dishonour of cheque for insufficiency, etc., of funds in the account.
III. Offences under the Reserve Bank of India Act, 1934 (2 of 1934)	
58B	Penalties.
IV. Offences under the Central Excise Act, 1944 (1 of 1944)	
Section 9	Offences and Penalties.
V. Offences under the Customs Act, 1962 (52 of 1962)	
135	Evasion of duty or prohibitions.
VI. Offences under the Prohibition of <i>Benami</i> Property Transactions Act, 1988 (45 of 1988)	
3	Prohibition of <i>benami</i> transactions.
VII. Offences under the Prevention of Corruption Act, 1988 (49 of 1988)	
7	Public servant taking gratification other than legal remuneration in respect of an official act.
8	Taking gratification in order, by corrupt or illegal means, to influence public servant.
9	Taking gratification for exercise of personal influence with public servant.
10	Punishment for abetment by public servant of offences defined in section 8 or section 9 of the Prevention of Corruption Act, 1988.
13	Criminal misconduct by a public servant.
VIII. Offences under the Securities and Exchange Board of India Act, 1992 (15 of 1992)	
12A read with section 24	Prohibition of manipulative and deceptive devices, insider trading and substantial acquisition of securities or control.
24	Offences for contravention of the provisions of the Act.
IX. Offences under the Prevention of Money-laundering Act, 2002 (15 of 2003)	
3	Offence of money-laundering.
4	Punishment for money-laundering.
X. Offences under the Limited Liability Partnership Act, 2008 (6 of 2009)	
Sub-section (2) of section 30	Carrying on business with intent or purpose to defraud creditors of the Limited Liability Partnership or any other person or for any other fraudulent purpose.
XI. Offences under the Foreign Contribution (Regulation) Act, 2010 (42 of 2010)	
34	Penalty for article or currency or security obtained in contravention of section 10.
35	Punishment for contravention of any provision of the Act.



Section	Description of offence
XII. Offences under the Companies Act, 2013 (18 of 2013)	
Sub-section (4) of section 42 of the Companies Act, 2013 read with section 24 of the Securities and Exchange Board of India Act, 1992 (15 of 1992)	Offer or invitation for subscription of securities on private placement.
74	Repayment of deposits, etc., accepted before commencement of the Companies Act, 2013.
76A	Punishment for contravention of section 73 or section 76 of the Companies Act, 2013.
Second proviso to sub-section (4) of section 206	Carrying on business of a company for a fraudulent or unlawful purpose.
Clause (b) of section 213	Conducting the business of a company with intent to defraud its creditors, members or any other persons or otherwise for a fraudulent or unlawful purpose, or in a manner oppressive to any of its members or that the company was formed for any fraudulent or unlawful purpose.
447	Punishment for fraud.
452	Punishment for wrongful withholding of property.
XIII. Offences under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (22 of 2015)	
51	Punishment for wilful attempt to evade tax.
XIV. Offences under the Insolvency and Bankruptcy Code, 2016 (31 of 2016)	
69	Punishment for transactions defrauding creditors.
XV. Offences under the Central Goods and Services Tax Act, 2017 (12 of 2017)	
Sub-section (5) of section 132	Punishment for certain offences.



● Chapter-XVI-Fugitive Economic Offenders Act (FEOA) Rules, 2018 ●

216. What is FEOs (Manner and Conditions for Receipt and Management of Confiscated Properties)?

NOTIFICATION

New Delhi, the 24th August, 2018

G.S.R. 808(E).—In exercise of the powers conferred by clause (g) of sub-section (2) of section 23 of the Fugitive Economic Offenders Act, 2018 (17 of 2018) and in supersession of the Fugitive Economic Offenders (Receipt and Management of Confiscated Properties) Rules, 2018, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Fugitive Economic Offenders (Manner and Conditions for Receipt and Management of Confiscated Properties) Rules, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.**—In these rules, unless the context otherwise requires,—
 - (a) “Administrator” means an officer appointed by the Central Government under sub-section (1) of section 15 of the Act;
 - (b) “Form” means forms appended to these rules;
 - (c) “Act” means the Fugitive Economic Offenders Act, 2018 (17 of 2018);
 - (d) “Confiscated property” means property confiscated under sub-section(2) of section 12 of the Act.
3. **Receipt of confiscated property.**—The Administrator shall, at the time of receiving the confiscated properties, ensure proper identification of such property with reference to its particulars mentioned in the order confiscating such property.
4. **Management of confiscated property.**—(1) Where the confiscated property is of such a nature that its removal from the place of attachment is impracticable or its removal involves expenditure out of proportion to the value of the property, the Administrator shall arrange for the proper maintenance and custody of the property at the place of attachment.
(2) If the confiscated property consists of cash, Government or other securities, bullion, jewellery or other valuables, the Administrator shall deposit such cash, securities, bullion, jewellery or other valuables, for safe custody in the nearest Government Treasury or the office of the Reserve Bank of India or a branch of the State Bank of India or a branch of any authorised bank.
(3) The Administrator shall maintain a register containing the details of immovable property referred to in sub-rule (1), in Form I and details of moveable properties, such as cash, Government or other securities, bullion, jewellery or other valuables referred to in sub-rule(2), in Form II.
(4) The Administrator shall obtain a receipt from the Government Treasury or the Reserve Bank of India or the State Bank of India or any authorised bank, as the case may be, against the deposit made in sub-rule (2).



217. What is Form I for Management of Confiscated Property (Immoveable)?

FORM I

[See sub-rule (3) of rule 4]

MANAGEMENT OF CONFISCATED PROPERTY (IMMOVEABLE)

1. Order Number:
2. Date of receipt of properties:
3. Description of properties: (In case of land: area, survey number, plot number, location and complete address. In case of building: house number, location and complete address):
4. Name(s) and address(es) of the fugitive economic offender :
5. Remarks of the Administrator:

Signature of the Administrator

.....

Name and designation of the Administrator

Date.....



218. What is Form II for Management of Confiscated Property (Moveable)?

FORM II

[See sub-rule (3) of rule 4]

MANAGEMENT OF CONFISCATED PROPERTY (MOVEABLE)

1. Order number:
2. Date of receipt of properties:
3. Description of properties (quantity, amount, estimated value) :
4. Name(s) and address(es) of the fugitive economic offender :
5. Name and address of the Government Treasury or the office of the Reserve Bank of India or the branch of the State Bank of India or the branch of any authorised bank where the properties are deposited for safe custody:
6. Date and time of deposit of confiscated properties in the Government Treasury or the Reserve Bank of India or the State Bank of India or any authorised bank:
7. Receipt number with date of the receipt obtained from the Government Treasury or the Reserve Bank of India or the State Bank of India or the authorised bank:
8. Remarks of the Administrator:

Signature of the Administrator

.....

Name and designation of the Administrator



219. What is FEOs (Procedure for Conducting Search and Seizure) Rules, 2018?

NOTIFICATION

New Delhi, the 24th August, 2018

G.S.R. 807(E).--In exercise of the powers conferred by clause (d) of sub-section (2) of section 23 of the Fugitive Economic Offenders Act, 2018 (17 of 2018) and in supersession of the Fugitive Economic Offenders (Forms, Search and Seizure and the Manner of Forwarding the Reasons and Material to the Special Court) Rules, 2018, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Fugitive Economic Offenders (Procedure for Conducting Search and Seizure) Rules, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.**—(1) In these rules, unless the context otherwise requires,—
 - (a) “authorised officer” means an officer not below the rank of a Deputy Director authorised by the Director for the purpose of these rules;
 - (b) “Form” means form appended to these rules;
 - (c) “Act” means the Fugitive Economic Offenders Act, 2018 (17 of 2018); “records” include the records maintained in the form of books or stored in a computer or tapes or discs or in any other electronic form or transcribed information;
 - (d) “section” means a section of the Act;
 - (2) All other words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.
3. **Procedure relating to search.**— (1) The Director or the authorised officer shall enter and search any building, place, vessel, vehicle or aircraft where he has reason to suspect that such records or proceeds of crime are kept and such officer may, -
 - (i) break open the lock of any door, box, locker, safe, almirah or other receptacle in case keys thereof are not available;
 - (ii) seize any record or property found as a result of such search;
 - (iii) place marks of identification on such record or make or cause to be made extracts or copies therefrom;
 - (iv) make a note or an inventory of such record or property;
 - (v) examine on oath any person, who is found to be in possession or control of any record or property, in respect of all matters relevant for the purposes of any investigation under this Act.
 - (2) No search shall be conducted under this rule unless a report has been submitted by an officer



authorised to investigate to an officer not below the rank of Additional Secretary to the Government of India or equivalent being head of the office or Ministry or Department, as the case may be, or any other officer who may be authorised by the Central Government, for this purpose.

- (3) *Before making a search, the Director or the authorised officer, shall—*
- (a) *where a building or place is to be searched, call upon two or more respectable persons of that locality in which the building or place to be searched is situated; and*
- (b) *where a vessel, vehicle or aircraft is to be searched, call upon any two or more respectable persons, to attend and witness the search and may issue an order in writing to them or any of them so to do.*
- (4) *Any person in charge of, or, in any building, place, vessel, vehicle or aircraft shall, on production of the authorisation, allow the Director or the authorised officer free ingress thereto and afford all reasonable facilities for search therein.*

If ingress into such building or place cannot be obtained, it shall be lawful for Director or the authorised officer executing the authorisation, with such assistance of police officers or of such other officers, as may be required, to enter such building or place and search therein and in order to effect an entrance into such building or place, to break open any lock of any door or window of any building or place, whether that of the person to be searched or of any other person, if after production of authorisation and demand of admittance duly made, he cannot otherwise obtain admittance:

Provided that if any such building or place is an apartment in actual occupancy of a woman, who according to custom does not appear in public, Director or the authorised officer shall before entering such apartment, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the apartment and enter it.

- (5) *If ingress into any vessel, vehicle or aircraft authorised to be searched cannot be obtained because such vessel, vehicle or aircraft is moving or for any other reason, it shall be lawful for Director or the authorised officer executing the authorisation, with such assistance as may be required of police officers and such officers, to stop any such vessel or vehicle or in the case of an aircraft, compel it to stop or land, and search any part of the vessel, vehicle or aircraft, and in order to effect an entrance into such vessel, vehicle or aircraft to break open any door or window of any such vessel, vehicle or aircraft, whether that of the person to be searched or of any other person, if after production of the authorisation and demand of admittance duly made, he cannot otherwise obtain admittance:*

Provided that if any such vessel, vehicle or aircraft is occupied by a woman, who according to custom does not appear in public, the Director or the authorised officer shall, before entering such vessel, vehicle or aircraft, give notice to such woman that she is at liberty to withdraw and shall afford her every reasonable facility for withdrawing and may then break open the door of any vessel, vehicle or aircraft and enter it.

- (6) *The Director or the authorised officer may require any person who, is the owner, or has the immediate possession, or control, of any box, locker, safe, almirah or any other receptacle*



situated in such building, place, vessel, vehicle or aircraft, to open the same and allow access to inspect or examine its contents, and, where the keys thereof are not available or where such person fails to comply with any such requirement, may break open the lock of such box, locker, safe, almirah or other receptacle which Director or the authorised officer may deem necessary for carrying out all or any of the purposes specified by Director in this behalf.

- (7) *The occupant of the building, place, vessel, vehicle or aircraft searched, including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf, shall be permitted to attend during the search.*
 - (8) *The Director or the authorised officer shall, immediately after search and seizure forward a copy of the reasons so recorded along with material in his possession, to the Special Court in a sealed envelope.*
4. **Procedure relating to seizure.**— (1) *The Director or any other officer authorised by him, as the case may be, may seize any record or property found as a result of search of any building, place, vessel or vehicle or aircraft.*
Where it is not practicable to seize any record or property, the Director or the authorised officer, as the case may be, may pass an order that the property shall not be transferred or otherwise dealt with, except with the prior permission of the Director or the authorised officer making such order, and a copy of such order shall be served on the person concerned.
- (2) *The Director or the authorised officer shall prepare a seizure memo (inventory of items) in Form appended to these rules which shall be delivered to the occupant of the building, place, vessel, vehicle or aircraft searched, including the person in charge of such vessel, vehicle or aircraft, or some person on his behalf and the Director or the authorised officer shall also forward a copy of the inventory so prepared to the Director and the Special Court.*
 - (3) *The Director or the authorised officer shall place or cause to be placed the records of properties including bullion, jewellery and other valuable articles and things seized during the search in a package which shall contain the details of the bullion, jewellery and other valuable article and things placed therein and such packages shall bear an identification mark and the seal of the Director or the authorised officer, and the occupant of such building, place, vehicle or aircraft, including the person in charge of such vessel, vehicle or aircraft searched or any other person on his behalf shall also be permitted to place his seal on packages.*
5. **Retention of property or records.**— (1) *Where any property or records have been seized under rule 4 and the Director or the officer authorised by him in this behalf has, on the basis of material in his possession, reason to believe (the reason for such belief to be recorded by him in writing) that such property or records are required to be retained for the purposes of declaration of fugitive economic offender under section 12, such property or records may, if seized, be retained for a period not exceeding thirty days from the day on which such property or records were seized or such extended period as may be allowed by the Special Court on the request of the officer authorised.*
- (2) *The Director or the officer authorised by him shall, immediately after he has retained the property or records under sub-rule (1), forward the inventory of items in the Form to the Special Court, in a sealed envelope.*
 - (3) *On the expiry of the period specified in sub-rule (1), the property or records shall be returned*



to the person from whom such property or records were seized unless the Special Court permits retention of such property or records beyond the said period.

6. ***Manner of forwarding an inventory.***—(1) *The Director or the authorized officer, as the case may be, shall prepare an index of the items in his possession along with a copy of the reasons for retention of the items and sign each page of such index and forward a copy of the index to the Special Court in a sealed envelope indicating a reference number and date of dispatch.*
- (2) *The Director or the authorized officer shall maintain registers and other records such as acknowledgement slip register and dak register for the purposes of this rule and shall ensure that necessary entries are made in the register immediately as soon as a copy of the reasons along with the material are forwarded to the Special Court.*



220. What is Form for Seizure Memo (Inventory of items)?

FORM

[See sub-rule (3) of rule 4 and sub-rule (2) of rule 5] SEIZURE MEMO
(INVENTORY OF ITEMS)

Dated.....
From [time] to.....[time]

Panch Witnesses:

- 1 [name with complete address]
- 2 [name with complete address]

We, the above named panchas having been called upon by Shri -----[name, designation and complete address of Officer] have presented ourselves at..... [complete address of the premises]. Here we were shown an authorization dated..... issued by Shri[name, designation and complete address of the Director] under sub-section (1) of section 8 of the Fugitive Economic Offenders Act, 2018 (17 of 2018) authorizing Shri..... [name, designation and complete address of the officer authorized by the Director] to conduct search or seizure of the abovementioned premises. We as well as Shri [name of the occupier of the premises] put our dated signatures on the authorization in token of having seen the same. Before the actual start of search and after the conclusion of search by Shri..... [name, designation and complete address of the Director or the authorized officer] and the accompanying officers Sarvashri/Shri/Shrimati..... offered their personal search which was declined or taken by Sarvashri/Shri/ Shrimati [the occupier of the premises] on both the occasions in our presence. The search started athours on..... and concluded at.....hours on.....As a result of search [specify proceeds of crime or records or benami property or other property] were checked and verified and inventory prepared or recovered and seized or prohibited from transfer as per details given in the Schedule below. The search was conducted in a peaceful and orderly manner and no damage to the person or property was caused during the course of search.

[Signature]
Director or the authorized officer
[Seal]



221. What is Schedule for Inventory of items recovered and seized?

SCHEDULE

[Inventory of items recovered and seized]

Panch Witnesses:

1 *[name, address and signature with date]*

2 *[name, address and signature with date]*

.....

[signature of the person searched]

(Director or the authorized officer)

Signature with Seal

(Received copy)

[name, address and signature of the person searched]

Note. —Each page of the seizure memo is to be signed and dated by the Panch Witnesses, the person searched and the Director or the authorized officer.

[F. No. 6/3/2017-FSLRC]

Dr. SHASHANK SAKSENA, Adviser (FSRL)



222. What is FEOs (Procedure for Sending Letter of Request to Contracting State) Rules, 2018?

NOTIFICATION

New Delhi, the 24th August, 2018.

G.S.R. 806(E).—In exercise of the powers conferred by sub-section (1) read with clause (e) of sub-section (2) of section 23 and sub-section (6) of section 12 of the Fugitive Economic Offenders Act, 2018 (17 of 2018) and in supersession of the Fugitive Economic Offenders (Procedure for sending Letter of Request to the Contracting State for Service of Notice and Execution of Order of the Special Court) Rules, 2018, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**— (1) These rules may be called the Fugitive Economic Offenders (Procedure for Sending Letter of Request to Contracting State) Rules, 2018.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.**— (1) In these rules, unless the context otherwise requires,—
 - (a) “authorised officer” means an officer not below the rank of a Deputy Director authorised by the Director for the purposes of these rules;
 - (b) “form” means the form appended to these rules;
 - (c) “Act” means the Fugitive Economic Offenders Act, 2018 (17 of 2018);
 - (2) All other words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the said Act.
3. **Manner of service of notice of the Special Court on fugitive economic offenders abroad through the letter of request.**—
 - (1) Where an application under section 4 of the Act has been duly filed, the Special Court shall issue a notice to an individual who is alleged to be a fugitive economic offender.
 - (2) The service of notice of the Special Court referred to in sub-rule (1) shall be made through a letter of request.
 - (3) The letter of request shall be in the Form appended to these rules.
 - (4) While finalising the letter of request, the Directorate of Enforcement established under section 36 of the Foreign Exchange Management Act, 1999 (42 of 1999) shall ensure the compliance of all legal requirements.
 - (5) The authorised officer shall forward the letter of request in the Form in triplicate to the Ministry of Home Affairs.
 - (6) The nodal officer in the Ministry of Home Affairs shall ensure the timely transmission of the letter of request to the contracting State.
 - (7) The letter of request along with notice of the Special Court shall be forwarded to the authority concerned for effecting service in the contracting State.



- (8) *The service of notice in any mode under section 10 of the Act shall be treated as effective service by the Special Court.*
4. ***Manner of issuing letter of request to a Court or authority in the contracting State for execution of the order of the Special Court.—***
- (1) *The letter of request for execution of the order of the Special Court for confiscation of property in a Contracting State shall be in the Form appended to these rules.*
- (2) *After issue of letter of request by the Special Court to the Court or the authority concerned in the contracting State for execution of its order, the authorised officer shall forward the same in triplicate to the Ministry of Home Affairs.*
- (3) *The nodal officer in the Ministry of Home Affairs shall ensure the timely transmission of the letter of request to the contracting State.*



223. What is Form for Letter of Request?

FORM

[See sub-rule (3) of rule 3 and sub-rule (1) of rule 4]

Form of the Letter of Request

1. *Details of the scheduled offence / brief facts*
2. *Reference of applicable sections of law (details not necessary)*
3. *Brief reference of reasons emerged from the enquiry which indicates that the requested fugitive economic offender is present in the contracting State and proceeds of crime or properties of the fugitive economic offender are situated in the contracting State.*
4. *Brief details of Assistance sought from the contracting State, that is, service of notice or execution of the order of the Special Court.*
5. *The basis of sending request, that is, provisions of Mutual Legal Assistance Treaty in Criminal Matters (MLAT) between India and the contracting State/any other convention or treaty (Title of such convention/treaty to be given)/or on the basis of Assurance of Reciprocity.*

Details in the letter of request

1. *Correct official name of the Country*
2. *Contact Information/ Liaison Officer*
3. *Correct mention of either Treaty or Agreement (MLAT Countries)*
4. *Assurance of Reciprocity / Reciprocity Undertaking (Non-MLAT Countries)*
5. *Certified translation into official language*
6. *Letter of Request to be addressed to the correct Central Authority or the Court of the contracting State.*
7. *If any contracting State have other requirements and formats which must be followed for expeditious execution of the Letter of Request, that may be complied with while sending the Letter of Request.*

[F. No. 6/3/2017-FSLRC]

Dr. SHASHANK SAKSENA, Adviser (FSRL)



224. What is FEOs (Forms and Manner of Filing Application) Rules, 2018?

NOTIFICATION

New Delhi, the 24th August, 2018.

G.S.R. 805(E).—In exercise of the powers conferred by clause (a) of sub-section (2) of section 23 of the Fugitive Economic Offenders Act, 2018 (17 of 2018) and in supersession of the Fugitive Economic Offenders (Application for Declaration of Fugitive Economic Offender) Rules, 2018, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These Rules may be called the Declaration of Fugitive Economic Offenders (Forms and Manner of Filing Application) Rules, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.**—(1) In these rules, unless the context otherwise requires,—
(a) “authorised officer” means any officer not below the rank of Deputy Director authorised by the Director for the purposes of these rules;
(b) “Act” means the Fugitive Economic Offenders Act, 2018 (17 of 2018).
(2) All other words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.
3. **Form and manner of application for declaring an individual as a fugitive economic offender.**—(1) The Director or the authorised officer, as the case may be, shall prepare an index containing the following materials, namely:-
(i) a copy of a warrant of arrest in relation to prosecution of a Scheduled Offence against the individual believed to be a fugitive economic offender issued by any Court in India;
(ii) a statement of reasons to believe that an individual is a fugitive economic offender;
(iii) a statement on any information available as to the whereabouts of the individual believed to be a fugitive economic offender;
(iv) any proof of effort undertaken to bring the individual believed to be a fugitive economic offender back to India;
(v) a list of properties or value of such properties believed to be the proceeds of crime, including any such property outside India for which confiscation is sought;
(vi) a list of properties or benami property owned by the individual believed to be a fugitive economic offender in India or abroad for which confiscation is sought;
(vii) a copy of a confiscation order issued by the Adjudicating Authority under the Prohibition of Benami Property Transactions Act, 1988, if any;
(viii) a list of persons who may have an interest in any of the properties listed under clauses (v) and (vi).
(2) The index and material prepared under sub-rule (1) shall be signed on each page and forwarded



to the Special Court in a sealed envelope, indicating a reference number and date of despatch.

- (3) *The Director or the authorised officer, as the case may be, shall maintain registers and other records such as acknowledgement slip register and dak register and shall ensure that necessary entries are made in the register immediately as soon as a copy of the application along with the materials are forwarded to the Special Court.*

[F.No. 6/3/2017-FSLRC] Dr. SHASHANK SAKSENA, Adviser (FSRL)



225. What is FEOs (Manner of Attachment of Property) Rules, 2018?

MINISTRY OF FINANCE

(Department of Economic Affairs) NOTIFICATION

New Delhi, the 24th August, 2018

G.S.R. 804(E).—In exercise of the powers conferred by clause (b) of sub-section (2) of section 23 of the Fugitive Economic Offenders Act, 2018 (17 of 2018) and in supersession of the Fugitive Economic Offenders (Issuance of Attachment Order) Rules, 2018 and the Fugitive Economic Offenders (Issuance of Provisional Attachment Order) Rules, 2018, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely:—

1. **Short title and commencement.**—(1) These rules may be called the Fugitive Economic Offenders (Manner of Attachment of Property) Rules, 2018.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. **Definitions.**—(1) In these rules, unless the context otherwise requires,—
 - (a) “authorised officer” means an officer not below the rank of Deputy Director authorised by the Director for the purposes of these rules;
 - (b) “attachment order” means an order for attachment of property under sub-section (1) or provisional attachment of property under sub-section (2), of section 5 of the Act;
 - (c) “Act” means the Fugitive Economic Offenders Act, 2018 (17 of 2018);
 - (d) “section” means a section of the Act.
(2) All other words and expressions used and not defined in these rules, but defined in the Act, shall have the meanings respectively assigned to them in the Act.
3. **Issuance of attachment order.**—(1) The Director or any authorised officer who makes an order for attachment of property under sub-section (1) or who provisionally attaches any property under sub-section(2), of section 5 of the Act shall endorse a copy of the attachment order to the fugitive economic offender and to persons who may have interest in any of the property listed in the attachment order including the persons in possession of the properties and a copy shall also be addressed to the Special Court.
(3) The service of attachment order shall be done in the following manner, namely:—
 - (i) by delivering or tendering the attachment order to the owner or person or to the person duly authorised by such owner or person; or
 - (ii) if the owner or person is absent from his residence at the time when service of the attachment order is being effected on him and there is no likelihood of his being found at the residence within



a reasonable time and he has not duly authorised any person to accept the service on his behalf, service may be made on any adult member in the family of such owner or person who is residing with him; or

- (iii) if the service cannot be effected as provided in clauses (a) and (b),*
- (iv) the serving officer shall affix one of the duplicate of the attachment order at some conspicuous part of the premises in which the person or owner resides or is known to have last resided or carried on business or personally works or has worked for gain and that the written report thereof shall be witnessed by two persons.*

If the service cannot be effected under sub-rule (2), then the attachment order shall be published in a leading newspaper (both in vernacular and in English) having wide circulation in the area or jurisdiction in which the person resides or is known to have last resided or carried on business or personally works or last worked for gain.

- (4) Notwithstanding anything contained in this rule, the attachment order may be sent to the owner or person simultaneously by speed post with proof of delivery at the address of his place of residence or his last known place of residence or the place where he carried on, or last carried on, business or personally works or last worked for gain.*
- 4. Service of attachment order on corporate bodies, societies and trusts, etc.—***(1) (a) The attachment order on corporate bodies, societies and trust etc., shall be effected by serving it on the secretary, local manager or the principal officer of the corporate bodies, societies and trust etc., or by letter sent by speed post addressed to the chief officer of such bodies in India, in which case the service shall be deemed to have been effected.*
 - (b) If the service cannot be effected as provided in clause (a), the serving officer shall affix one of the duplicates of the attachment order at some conspicuous part of the premises in which the office of the corporate body, society and trust etc., carries on business or has last carried on business.*
- (2) If the service cannot be effected under sub-rule (1), then the attachment order shall be published in a leading newspaper (both in vernacular and in English) having wide circulation in the area or jurisdiction where the corporate body, society and trust etc., carries on business or has last carried on business.*

[F. No. 6/3/2017-FSLRC] Dr. SHASHANK SAKSENA, Adviser (FSRL)



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