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25 FAQs on PCA ➔ ED / PMLA nexus for Investigations and Adjudications

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With warm wishes

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DARSHAN MALA SERIES (DMS)

25 Frequently Asked Questions (FAQs) on the Courts cases against PCA ➔ ED / PMLA nexus for investigations and adjudications across the India

The Darshan Mala Series (DMS) presents weekly research and updates based on information available in the public domain.

*This edition, comprising 25 Frequently Asked Questions (**FAQs**), examines the Prevention of Corruption Act (**PCA**) ➔ Enforcement Directorate (**ED**) / PMLA nexus for Investigations and Adjudications across the India including respective roles, jurisdiction, investigative processes, and areas of interaction between the two agencies.*

The Series covers matters reported in the public domain concerning Special Courts, proceedings before such Courts, and proceedings relating to adjudication and other judicial or quasi-judicial processes concerning enforcement, investigation, attachment, prosecution, and related matters.

The Darshan Mala Series has been initiated with inspiration from the vision of the Hon'ble Prime Minister of India to promote greater public awareness and informed discussion on matters relating to governance, accountability, transparency, administration, enforcement, and the functioning of the justice delivery system.

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The contents of this Series have been compiled exclusively from information available in the public domain, including official statements, court records, judicial orders, government publications, media reports, and other publicly accessible sources.

The material is intended for research, educational, and public-awareness purposes. Readers are advised to refer to the original statutes, notifications, judicial orders, official records, and other primary sources for authoritative information and to obtain professional advice wherever necessary.

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25 FAQs on PCA ➔ ED / PMLA nexus for Investigations and Adjudications

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Author's Profile for 25 FAQs on PCA ➔ ED / PMLA nexus for Investigations and Adjudications



25 FAQs on PCA ➔ ED / PMLA nexus for Investigations and Adjudications

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

1. What is PCA ➔ ED / PMLA nexus for Investigations and Adjudications?

(i) *The nexus between the Prevention of Corruption Act (PCA) 1988 and the Enforcement Directorate (ED) arises primarily through the Prevention of Money Laundering Act, 2002 (PMLA).*

(ii) *The PCA, 1988 addresses corruption-related offences, i.e. bribery and criminal misconduct "by public servants".*

(iii) *The ED investigates whether property generated through the PMLA schedule for scheduled offences i.e. corruption offence and also generated Proceeds of Crime (PoC) under the PMLA, 2002*

(iv) *The ED investigates whether a separate money-laundering offence has also been committed along with generation of Proceeds of Crime (PoC) under PMLA, 2002.*

2. How the PCA, 1988 is connected with the ED / PMLA, 2002?

(i) ***Role of the Prevention of Corruption Act (PCA) 1988***

- *The CBI, State Anti-Corruption Bureau (ACB) or another competent agency investigates the alleged corruption offence under the PCA, 1988*

(ii) ***Role of the PMLA Schedule — Part A of PMLA, 2002***

- *The relevant PCA, 1988 offence is required to be included in the Part A of PMLA schedule for scheduled offences under the PMLA, 2002*

(iii) ***Role of Proceeds of Crime (PoC) under section 2(1)(u) of PMLA, 2002***

- *To identify property derived or obtained, directly or indirectly from the "criminal activity" included in the PMLA schedule for scheduled offences under the PMLA, 2002.*

(iv) **Role of ED investigation under PMLA, 2002**

- *The ED to investigate the alleged laundering, trace assets, consider attachment and to prosecute where the statutory requirements are met under the PMLA, 2002.*

(v) **Role of the Supreme Court**

(a) *The Supreme Court has explained that the PMLA schedule for scheduled offences is a necessary starting point for the investigations under the PMLA, 2002.*

(b) *However, the existence of Proceeds of Crime (PoC) is also essential to a money-laundering case under the PMLA, 2002.*

3. What sections of PCA, 1988 are included in PMLA schedule for scheduled offences?

● **The PMLA Schedule, Part A, paragraph 8, includes the following provisions of the PCA, 1988** ●

S.No	Section of PCA, 1988	Subject of the sections of PCA, 1988
(i)	Section 7	Offence relating to public servant being bribed
(ii)	Section 7A	Taking undue advantage to influence public servant by corrupt or illegal means or by exercise of personal influence
(iii)	Section 8	Offence relating to bribing of a public servant
(iv)	Section 9	Offence relating to bribing a public servant by a commercial organisation
(v)	Section 10	Person in charge of commercial organisation to be guilty of offence
(vi)	Section 11	Public servant obtaining undue advantage, without consideration, from a person concerned in proceeding or business transacted by such public servant
(vii)	Section 12	Punishment for abetment of offences
(viii)	Section 13	Criminal misconduct by a public servant
(ix)	Section 14	Punishment for habitual offender
(x)	Section 15	Punishment for attempt

● ***Important*** ●

- *The precise provisions and its applicable version are required to be checked against the relevant date and the actual the PMLA schedule for scheduled offences.*
- *The fact that a matter concerns corruption generally does "not automatically" make every allegation included in the PMLA schedule for scheduled offences.*

4. Is bribery under PCA, 1988 included in PMLA schedule for scheduled offences?

Yes

(i) For an example when a public servant allegedly receives a ₹50 lakh bribe.

(ii) The predicate agency investigates the alleged bribe under the PCA, 1988.

(iii) The ED is permitted to investigate whether the bribe constitutes Proceeds of Crime (PoC) and whether the recipient or others concealed, possessed, used or otherwise dealt with those proceeds in a manner covered by the section 3 of PMLA, 2002.

5. Are disproportionate assets under PCA, 1988 included in the PMLA schedule?

Yes

(i) A public servant is accused of accumulating assets disproportionate to known sources of his income under the section 13 of PCA, 1988.

(ii) The ED is permitted to investigate the proceeds and their subsequent possession, use or concealment when the alleged "criminal activity" generates identifiable Proceeds of Crime (PoC) under the PMLA, 2002.

(iii) Mere unexplained wealth, "without" the required connection to "criminal activity" relating to the PMLA schedule for scheduled offence, is "not by itself sufficient to establish" money laundering case under the PMLA, 2002.

6. What are corruption proceeds routed via companies under PCA and PMLA?

(i) When alleged bribe proceeds are transferred through companies, benami arrangements, property purchases or etc.

(ii) The ED is permitted to investigate the transactions, Beneficial Ownership (BO) and the roles of intermediaries.

(iii) *A company director or his family member is "not automatically" guilty merely because the person owns an account or property, the statutory ingredients, therefore the evidences are required to be assessed individually.*

(iv) *These are illustrations of how the 2 statutes may operate together. It's "not conclusion" that every such transaction necessarily constitutes money laundering under the PMLA, 2002.*

(v) *The statutory test needed under the sections 2(1)(u) and 3 of PMLA, 2002.*

7. What are ED's powers in a corruption-linked case under the PMLA, 2002?

S.No	Provision	Relevance
(i)	Section 3	Defines the offence of money laundering
(ii)	Section 5	Provides for provisional attachment of property, subject to statutory conditions
(iii)	Section 17	Provides powers of search and seizure, subject to statutory safeguards.
(iv)	Section 19	Provides for arrest by an authorised ED officer, subject to statutory
(v)	Section 44	Governs trial of PMLA offences by Special Courts and related proceedings.
(vi)	Section 50	Provides specified powers to summon persons and require evidence or records.

● ***Important*** ●

- *The ED's mandate is to investigate money laundering, trace Proceeds of Crime (PoC), pursue attachment and seek prosecution under the PMLA, 2002.*
- *The ED does "not acquire general jurisdiction" to prosecute every PCA, 1988's offence merely because the underlying matter involves corruption.*

8. Whether ED can proceed independently "without" the CBI or ACB?

Yes

(i) *The ED can proceed independently where an offence is included in the PMLA schedule for scheduled offences, subject to the law applicable to the case under the PMLA, 2002.*

● ***The 2 investigations have different objects*** ●

(ii) ***The CBI or Anti-Corruption Bureau (ACB)***

- *The CBI or Anti-Corruption Bureau (ACB) investigates the predicate corruption offence and also proceeds under the applicable criminal law under the PCA, 1988.*

(iii) ***The ED***

- *The ED investigates the separate offence of money laundering and the property connected with the Proceeds of Crime (PoC) under PMLA, 2002.*

(iv) ***The Supreme Court case of Vijay Madanlal Choudhary v. Union of India (2022)***

(a) *The Supreme Court considered the statutory framework governing PMLA investigations.*

(b) *The existence of the predicate offence is mandatory required, however, offence is to be examined in light of the particular facts and applicable judicial decisions.*

● ***Important*** ●

- *A predicate offence needs "not invariably result in conviction" before the PMLA investigative step taken under the PMLA, 2002.*
- *However, the legal status and outcome of the predicate proceedings can materially affect the continuation of the PMLA case under the PMLA, 2002.*

9. What are the legal questions for corruption case proceedings with ED?

(i) *What is exact section or provision of the PCA, 1988 is alleged?*

(ii) *What is exact provision included in the PMLA schedule for scheduled offences?*

(iii) *What "criminal activity" is alleged to have generated Proceeds of Crime (PoC)?*

(iv) *Which assets or transactions are alleged to represent Proceeds of Crime (PoC)?*

(v) What is the evidence of the accused's involvement in the "criminal activity" included in the section 3 of PMLA, 2002?

(vi) What is the predicate case's present status i.e., investigation, discharge, acquittal, quashing or conviction?

● ***Important*** ●

- *The Supreme Court has emphasised the importance of establishing Proceeds of Crime (PoC) and linking the relevant property to "criminal activity" relating to the PMLA schedule for scheduled offences under the PMLA, 2002.*
- *The PCA, 1988 provides an important statutory gateway for the ED's action under PMLA, 2002*
- *However, a corruption allegation under the PCA, 1988 and a money-laundering allegation under the PMLA, 2002 remain legally distinct.*
- *The essential nexus is the alleged generation of Proceeds of Crime (PoC) and the accused's involvement in "criminal activity" connected with Proceeds of Crime (PoC) under the PMLA, 2002.*

● The Supreme Court and High Courts Judgments for the PCA ➔ ED / PMLA Nexus ●

10. What is Supreme Court's case Bibhu Prasad Acharya v. ED (2024)?

(Supreme Court · 6 November 2024 · 2024 INSC 843)

● The Supreme Court judgment on sanction for prosecuting public servants ●

(i) ***Issue of the case***

- *Whether prior sanction under Section 197 CrPC was required before taking cognizance of ED's PMLA complaints against the public servants concerned.*

(ii) ***Legal significance***

(a) *The Supreme Court examined whether the alleged money-laundering acts were reasonably connected with the discharge of official duties.*

(b) *Public-servant status alone does "not decide the sanction question"*

(c) *The nature of the alleged acts and their connection with official duties are material.*

(iii) ***Relevance to PCA, 1988's matters***

(a) *This judgement is useful where the accused is a serving or former public servant and raises a sanction objection in the PMLA proceedings.*

(b) *This judgement concerns procedural sanction, "not whether the underlying corruption allegation" automatically establishes money laundering under the PMLA, 2002.*

11. What is Supreme Court's case Satyendar Kumar Jain v. ED (2024)?

(Supreme Court · 18 March 2024 · 2024 INSC 217)

(i) ***Background of the case***

(a) *The predicate case alleged disproportionate assets under Sections 13(2) read with 13(1)(e) of the PCA, 1988.*

(b) *The ED alleged that tainted cash was routed through accommodation entries and companies.*

(ii) **Decision of the case**

(a) *The Supreme Court allowed ED's appeals against the Delhi High Court's bail orders.*

(b) *The decision concerned bail*

(c) *It should "not be mistaken" for a final finding of guilt.*

(iii) **Relevance of the case**

- *A directly relevant example of a PCA, 1988 disproportionate-assets allegation forming the predicate offence for a PMLA investigation under the PMLA, 2002.*

12. What is Supreme Court's case Pavana Dibbur v. ED (2023)?

(Supreme Court · 29 November 2023 · 2023 INSC 1029)

(i) **Legal principle of the case**

(a) *A person charged under the sec. 3 of PMLA, 2002 need "not necessarily" have been an accused in the predicate offence under the PCA, 1988.*

(b) *However, the PMLA schedule for scheduled offences is required to exist, and there must be Proceeds of Crime (PoC) linked to it under PMLA, 2002.*

(c) *When the entire predicate offence case is quashed, or all accused are acquitted or discharged so that "no" PMLA schedule for scheduled offences remains, the PMLA prosecution cannot continue on that foundation.*

(d) *The Supreme Court also held that criminal conspiracy under IPC Section 120B is a scheduled offence only when the alleged conspiracy concerns an offence specifically included in the PMLA schedule for scheduled offences under the PMLA, 2002.*

(ii) **Relevance of the case**

- *This judgement is particularly useful when examining the case, the accused's role and the alleged connection between assets and corruption proceeds under the PCA, 1988.*

13. What is Supreme Court's case Vijay Choudhary v. Union of India (2022)?

(Supreme Court · 27 July 2022 · 2022 SCC OnLine SC 929)

(i) **Legal principle of the case**

(a) The existence of Proceeds of Crime (PoC) arising from "criminal activity" relating to the PMLA schedule for scheduled offences is fundamental to a PMLA prosecution under the PMLA, 2002.

(b) The section 3 covers processes and activities connected with the Proceeds of Crime (PoC) including concealment, possession, acquisition, use and projecting or claiming property as untainted under the PMLA, 2002.

(ii) **Relevance of the case**

(a) This judgement establishes the statutory foundation for the ED's action in corruption cases under the PMLA, 2002.

(b) However, it does "not make mandatory" where each PCA, 1988 allegation automatically a money-laundering offence under the PMLA, 2002.

14. What is Delhi High Court's case Rohit Vij v. ED (2026)?

(Delhi High Court · 11 August 2026 · BAIL APPLN. 4461/2025 · 2026 (Del) 739)

(i) The Delhi High Court held that quashing a predicate offence on the basis of a compromise does "not automatically" extinguish the PMLA proceedings under the PMLA, 2002.

(ii) A compromise does "not necessarily" amount to a judicial finding that the scheduled offence never occurred or that "no" Proceeds of Crime (PoC) generated.

(iii) **Relevance of the case**

(a) This judgement qualifies the broad reading of earlier High Court judgments concerning the effect of quashing.

(b) The reason for quashing i.e. whether it followed a merits-based finding or merely a settlement is required to examined.

15. What is Delhi High Court's case Akhilesh Singh v. ED (2024)?

(Delhi High Court · 30 April 2024 · Crl. Rev. P. 1199/2023)

(i) **Delhi High Court judgments on the survival of ED proceedings**

- *This decision is especially useful when considering whether the ED case can survive "after" the changes in underlying corruption proceeding under the PCA, 1988 or other scheduled-offence proceedings under the PMLA, 1988.*

(ii) **Judgement of the case**

(a) *The Delhi High Court upheld discharge from the PMLA, 2002 case "after" the respondents had been acquitted in the predicate case under PCA, 1988.*

(b) *It also addressed the consequences against property attachment made under the PMLA, 2002.*

(iii) **Relevance of the case**

- *This case supports an argument that, where the predicate offence has ceased to exist following acquittal, the foundation for the associated PMLA prosecution and attachment may fail under the PMLA, 2002.*

16. What is Delhi High Court's case Rajiv Channa v. ED (2024)?

(Delhi High Court · 15 January 2024 · 2024: DHC:328)

(i) **Judgement of the case**

- *The Delhi High Court quashed the PMLA complaint against the petitioner in the circumstances of that case, where the co-accused had been acquitted in the predicate proceedings under the PCA, 1988.*

(ii) **Relevance of the case**

(a) *This case is useful for analysing whether a subsisting scheduled offence remains to support the PMLA prosecution under the PMLA, 2002.*

(b) *Further the factual and procedural circumstances matter.*

17. What is Delhi High Court's case Nayati Healthcare v. Union of India (2023)?

(Delhi High Court · 2023 · W.P. (CRL.) 2871/2022)

(i) **Judgement of the case**

- *This judgement addressed the consequences for PMLA proceedings where the underlying predicate FIR had been quashed under the PCA, 1988*

(ii) **Relevance of the case**

- *This judgement is useful when the predicate case is quashed, rather than merely remaining under investigation or trial under the PCA, 1988.*

18. What are 6 Supreme / High Courts's favourable judgements on predicate case?

S. No.	Case name and citation	Court / Date	Holding and practical application
(i)	Vijay Madanlal Choudhary v. Union of India, 2022 SCC OnLine SC 929	Supreme Court, 27 July 2022	(a) Foundational judgement on the definition of Proceeds of Crime (PoC) under Section 2(1)(u) PMLA, 2002. (b) The "criminal activity" is required to relate a PMLA schedule for scheduled offences under the PMLA, 2002. (c) This judgement is relevant for challenging attachment or prosecution where scheduled-offence foundation "no longer survives" under the PMLA, 2002.
(ii)	Pavana Dibbur v. Directorate of Enforcement, (2023) 15 SCC 91; 2023 INSC 1029	Supreme Court, 29 November 2023	(a) In this case all accused are acquitted or discharged in the predicate offence case, or the proceedings are quashed in their entirety (b) The scheduled offence ceases to exist and PMLA prosecution cannot survive under PMLA, 2002. (c) A PMLA accused need "not personally be an accused" in the predicate case under the PCA, 1988.

(iii)	*Yash Tuteja v. Union of India, 2024 INSC 301*	*Supreme Court, 8 April 2024*	*(a) The judgement quashed the ED complaint where the alleged Income-tax Act offences were "not" a PMLA schedule for scheduled offences under the PMLA, 2002* *(b) The IPC conspiracy allegation could "not independently supply" the missing scheduled offence under the PMLA, 2002.* *(c) This judgement is relevant to the cases involving absence of a legally sustainable scheduled offence under the PMLA, 2002.*
(iv)	*Directorate of Enforcement v. Akhilesh Singh, 2024 Supreme (Online) (DEL) 11492*	*Delhi High Court, 2024*	*(a) This judgement is relevant to discharge from PMLA proceedings following acquittal in the predicate criminal case under the PCA, 1988.* *(b) The application is required to be examined in light of the precise nature and effect of the predicate-case outcome under the PCA, 1988.*
(v)	*Rajiv Channa v. Prabhakant / Directorate of Enforcement, 2024 SCC OnLine Del 270*	*Delhi High Court, 15 January 2024*	*(a) This judgement is relevant to the survival of PMLA proceedings "after" termination of predicate offence proceedings under PCA, 1988.* *(b) Subsequent concealment or use of proceeds may still attract PMLA where the scheduled offence continues to exist under the PMLA, 2002.*
(vi)	*Karnataka Lokayuktha Police v. Lakshman Rao Peshve, SLP (Crl.) Nos. 11870/2023 and 16533/2023*	*Supreme Court, 16 September 2025*	*(a) The Supreme Court set aside the High Court's discharge in the Section 13(1)(e) read with Section 13(2) under the PCA, 1988* *(b) Restored the related proceedings.* *(c) This judgement left open the question of maintainability of PMLA proceedings where the predicate PCA, 1988 offence is quashed or set aside.* *(d) This is an important qualification were relying on the termination principle.*

● ***Important*** ●

- *First 5 Supreme Court and High Courts judgements support the principle that PMLA cannot exist "without" the statutory foundation of a scheduled offence and Proceeds of Crime (PoC) under the PMLA, 2002.*
- *6th Supreme Court's judgement precise effect of a quashing or setting-aside order in a PCA, 1988 case required to be examined carefully under PMLA, 2002*

19. What are 3 High Courts's (2026) non-favourable judgements on predicate case?

S.No	*Case and citation*	*Court / date*	*Verified holding and practical application*
(i)	*Vemulapalli Venkateswara Kodanda Ramaiah v. Union of India, W.P. No. 25051/2025*	*Andhra Pradesh High Court, 6 August 2026*	*(a) The Andhra Pradesh High Court quashed the confirmation of attachment and consequential provisional attachment because the PMLA proceedings under the PMLA, 2002 were founded solely on Crime under the PCA, 1988 which had already been quashed by the High Court and the quashing order had attained finality.* *(b) The Andhra Pradesh High Court held that the availability of an alternative remedy under Section 26 of the PMLA, 2002 did "not prevent" the exercise of writ jurisdiction under Article 226 in the circumstances.* *(c) The Andhra Pradesh High Court judgement is useful where predicate offence under the PCA, 1988 has been judicially quashed and "no independent" scheduled-offence foundation remains under the PMLA, 2002.*
(ii)	*Rohit Vij v. ED, BAIL APPLN. 4461/2025, 2026 DHC 6498*	*Delhi High Court, 10 August 2026*	*(a) The Delhi High Court held that compromise-based quashing of predicate FIR under the PCA, 1988 does "not by itself, establish" that Proceeds of Crime (PoC) never existed under the PMLA, 2002*

			(b) *The Delhi High Court judgement distinguished compromise-based quashing from quashing on merits.* (c) *The ED investigation involved an alleged wider financial network under the PMLA, 2002.* (d) *An additional 24 FIRs incorporated into the ECIR and alleged transactions involving multiple entities under the PMLA, 2002.* (e) *The Delhi High Court held that the PMLA proceedings survived and rejected the bail application.* ***Important*** • *The Delhi High Court judgement was a bail decision and "not a final determination of guilt".*
(iii)	*Amar Mandal v. Directorate of Enforcement, 2026: JHHC:26755, W.P. (Cr.) No. 231/2026*	*Jharkhand High Court, 1 September 2026*	(a) *The Jharkhand High Court dismissed the petition seeking quashing of the ECIR despite the petitioner's acquittal in the predicate case.* (b) *The Jharkhand High Court considered that the acquittal was at the trial-court stage* (c) *The ED investigation involved substantial independent financial material, including alleged cash deposits exceeding ₹8.94 crore, ₹85 lakh in seized cash and 134 property deeds.* (d) *The Jharkhand High Court also considered the pending adjudication before the Adjudicating Authority and the scope of Section 66(2) of the PMLA, 2002.*

			(e) The Amar Mandal (petitioner) was permitted to pursue remedies before the Adjudicating Authority (AA) and other competent authorities. *(f) The Jharkhand High Court judgement useful for distinguishing a trial-court acquittal from a final judicial determination extinguishing the scheduled-offence foundation.*

● ***Important*** ●

- *These High Courts's (2026) non-favourable judgements on predicate case decisions demonstrate why the Pavana Dibbur principle is required to be applied with attention to finality*
- *The scope of the predicate judgment, the grounds for quashing under PCA, 1988 and whether the ED relies on other scheduled offences or independent material.*

20. What is best basis for challenging against final acquittal on merits?

(i) The competent courts find that the prosecution failed to prove the alleged PMLA schedule for scheduled offences under the PMLA, 2002 and the acquittal has attained finality.

(ii) The PMLA case depends entirely on that offence, Pavana Dibbur provides the principal basis for challenging the continued prosecution and related attachment under the PMLA, 2002.

21. What is best basis for challenging against predicate FIR quashed?

(i) The competent court's merits-based order removes the criminal foundation of the PMLA case, Vemulapalli provides a recent supporting High Court judgements under the PCA, 1988.

(ii) The Supreme Court express reservation in Lakshman Rao Peshve is required to be addressed.

22. What is best analysis for challenging against discharge on a procedural issue?

(i) To determine whether the discharge actually eliminates the PMLA schedule for scheduled offences under the PMLA, 2002 or only resolves a procedural issue.

(ii) In Lakshman Rao Peshve, the Supreme Court set aside a discharge based on the validity of sanction and left the broader PMLA-maintainability question open.

23. What is "not automatically" fatal to ED "after" quashing based on compromise?

(i) The Delhi High Court judgement in Rohit Vij indicates that settlement-based quashing does "not itself establish that no" PMLA schedule for scheduled offences or Proceeds of Crime (PoC) ever existed under the PMLA, 2002.

(ii) The wider investigation and other predicate cases are required to be considered.

24. What is application of the sec 13 of PCA, 1988 for disproportionate-assets cases?

S.No	Issue	Questions for the ED/PMLA Challenge
(i)	Predicate Case	(a) Has the PCA, 1988 prosecution been finally terminated, quashed or resulted in acquittal/discharge? (b) What are the specific grounds for such termination?
(ii)	Source of Alleged Proceeds of Crime (PoC)	• What specific "criminal activity" relating to a PMLA schedule for scheduled offences allegedly generated the Proceeds of Crime (PoC) under the PMLA, 2002?
(iii)	Asset Acquisition Chronology	(a) Whether the assets acquired before or after the alleged "criminal activity" under the PMLA, 2002? (b) Whether any identifiable connection between the acquisition and the alleged Proceeds of Crime (PoC) under the PMLA, 2002?
(iv)	Financial Trail	• Whether the ED established the source, movement, transfer and alleged utilisation of funds through documentary or financial evidence under the PMLA, 2002?
(v)	Independent Scheduled Offences	• Whether the ED rely upon any other subsisting PMLA schedule for scheduled offences independent FIR, chargesheet or connected predicate case under the PMLA, 2002?

(vi)	*Legality of Attachment*	• *Whether each attached property supported by the statutory requirements under Section 5 and demonstrably linked to Proceeds of Crime (PoC) under the PMLA, 2002?*

● ***Important*** ●

- *The asset-chronology issue is particularly important.*
- *In Pavana Dibbur, the Supreme Court distinguished property acquired before the acts constituting the alleged PMLA schedule for scheduled offences from property potentially acquired using Proceeds of Crime (PoC) generated by the "criminal activity" under the PMLA, 2002.*

25. What are suggested case-laws structure for replying ED's SCN?

● ***For a written reply or application*** ●

(i) *Primary Supreme Court judgement in the case of Pavana Dibbur against the PMLA schedule for scheduled offences and Proceeds of Crime (PoC) foundation under the PMLA, 2002.*

(ii) *Constitutional and statutory foundation Supreme Court judgement in the case of Vijay Madanlal Choudhary for the definition of Proceeds of Crime (PoC) and the PMLA framework under the PMLA, 2002.*

(iii) *The PCA, 1988 specific qualification Supreme Court judgement in the case of Karnataka Lokayuktha Police v. Lakshman Rao Peshve where expressly acknowledged that the Supreme Court left open the maintainability question "after" quashing or setting aside a predicate offence under the PCA, 1988.*

(iv) *Supporting Delhi High Court judgement in the case of Akhilesh Singh and Rajiv Channa, when factually applicable.*

(v) *Distinguishing Delhi High Court judgement in the case of Rohit Vij for compromise-based quashing.*

(vi) *The Jharkhand High Court judgement in case of Amar Mandal for an acquittal that was "not final and did not determine" the wider alleged financial activity.*

● What is conclusion on Supreme / High Courts judgements for PCA and ED/PMLA?

(i) *The strongest proposition supported by the Supreme Court judgement is that a PMLA prosecution requires "criminal activity" relating to a PMLA schedule for scheduled offences and identifiable Proceeds of Crime (PoC) under PMLA, 2002.*

(ii) *The Supreme Court / High Courts Judgements are that it cannot rest solely on an assumption that unexplained property must be illicit.*

(iii) *However, the PCA, 1988 cases specifically, it would be inaccurate to state that the Supreme Court has conclusively resolved every situation in which the predicate case is quashed.*

(iv) *The Supreme Court judgement in the case of Lakshman Rao Peshve dated Sep 16, 2025 expressly left that broader question open.*

(v) *The precise grounds and finality of the predicate order, and the existence of any independent scheduled-offence foundation, therefore remain central.*

(vi) *This is a research matrix, "not a case-specific opinion".*

(vii) *However, before filing, verify the full certified or official judgment, subsequent appellate history and the precise paragraph relied upon.*

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