



*My Dear Friend*

*I am presenting **Thursday Article on Enforcement Directorate (ED)**  
**Govt. of India***

- 1. Any kind of non-compliance is attracting **Financial Penalty + imprisonment (both)**.*
- 2. It's humbly suggested to stop non-compliance against furnishing of legal documents + correct information's (both).*
- 3. I trust that you will be enriched by reading this article*

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



## Enforcement Directorate (ED) Govt. of India

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## ***Enforcement Directorate (ED) Govt. of India***

### ***(A) Meaning of Enforcement Directorate (ED) Govt. of India***

#### ***1. Introduction on Enforcement Directorate (ED) Government of India***

##### ***(i) ED is Financial Investigation Agency (FIA) of Govt. of India***

- (a) ED is Financial Investigation Agency (FIA) of govt. of India. to monitor the strict compliances for constitution of India + lawful authorities like CBI + RBI + Courts + etc + to establish + to maintain high professional standards + credibility of govt. of India .***
- (b) ED is multi-disciplinary organization as authorized by govt. of India (govt.) for investigation of economic crimes + violations of foreign exchange laws + etc (all).***
- (c) Enforcement Directorate (ED) is originally as formed on May 01, 1956 under Enforcement Directorate by govt. of India as Enforcement Unit in Department of Economic Affairs for handling Exchange Control Laws violations under Foreign Exchange Regulation Act (FERA) 1947.***
- (d) Enforcement unit (ED office) is originally as established + had Headquarter in New Delhi as headed by Legal Service Officer (LSO) Director of Enforcement + assisted by Officer as came on deputation from Reserve Bank of India (RBI) + 3 Inspector of Special Police Establishment + 2 branch of ED office like 1<sup>st</sup> branch at Mumbai (Bombay) + 2<sup>nd</sup> branch at Kolkata (Calcutta) in 1957.***



- (ii) Directorate of Enforcement (DoE) renamed as enforcement directorate (ED)**
- (a) Directorate of Enforcement (DoE) renamed as Enforcement Directorate (ED) in 1957 + 3<sup>rd</sup> branch was opened at Chennai (Madras) in 1960**
  - (b) Administrative control of ED office was transferred from department of Economic Affairs to Department of Revenue of Govt. of India**
  - (c) FERA, 1947 was repealed by FERA, 1973**
  - (d) Office of FERA 1973 for 4 year (1973 to 1977) + ED office was remained under administrative jurisdiction of Department of Personnel and Administrative Reforms.**
  - (d) Now ED office is under administrative control of Department of Revenue, Ministry of Finance of Govt. of India.**
- (iii) FERA, 1973 repealed by Foreign Exchange Management Act, (FEMA), 1999**
- (a) FERA, 1973 was repealed by Foreign Exchange Management Act, (FEMA), 1999 and FEMA, 1999 came in operation from June 01, 2000. Hence FERA, 1973 was in operation till May 31<sup>st</sup>, 2000.**
  - (b) Prevention of Money Laundering Act, 2002 (PMLA) was enacted + ED was entrusted for enforcement from July 01<sup>st</sup> 2005 + for matching with International Anti Money Laundering Regulations as applicable outside India.**
  - (c) Fugitive Economic Offenders Act, 2018 (FEOA) + ED (both) entrusted for enforcement from April 21<sup>st</sup>, 2018 against economic offenders as taking a shelter in foreign countries like Nirav Modi + Vijay Mallya + (in UK) + Mehul Choksi + etc.**



## 2. **Scope of work of ED office under PMLA + FEMA + FEOA + COFEPOSA (all)**

- **Statutory functions of ED office to enforce the following Acts:**

**(i) Prevention of Money Laundering Act (PMLA) 2002**

(a) **PMLA, 2002 is criminal laws as enacted to prevent money laundering + to provide the powers for confiscation of property as derived from or involved in money laundering + for matter as connected + incidental to it (all).**

(b) **ED is permitted to enforce the provisions of PMLA, 2002 through conducting the investigations to trace the assets as derived from the proceeds of crime + permitted for provisionally attachment of property + to ensure the prosecution of offender + confiscation of property through Special court as constituted for money laundering cases by govt. of India.**

**(ii) Foreign Exchange Management Act (FEMA) 1999**

(a) **FEMA, 1999 is civil laws as enacted to consolidate + to amend the laws for facilitating the external trade + payments + to promote the orderly development + maintenance of foreign exchange market in India.**

(b) **ED office is permitted to conduct the investigations in suspected contraventions of foreign exchange laws + regulations + to adjudicate + to impose the penalties on offender of laws.**

**(iii) Fugitive Economic Offenders Act (FEOA) 2018**

(a) **FEOA, 2018 is enacted to stop the economic offenders from evading the process of legal Indian laws through staying outside India to avoid jurisdiction of Indian courts.**





*(b) FEOA, 2018 is laws where ED office is permitted to attach the properties of fugitive economic offender as absconded from India for avoiding the arrest in India + to confiscate the properties of offenders in India.*

**(iv) Foreign Exchange Regulation Act (FERA) 1973**

- *Main functions of ED office under FERA, 1973 to adjudicate against Show Cause Notice (SCN) issued up to May 31st, 2002 like 2 year from date of repealed the FERA, 1973 for alleged contraventions under FEMA, 1999 + to impose the penalties + to pursue the prosecutions as launched under FERA, 1973 with courts in India + outside India if needed*

**(v) Conservation of Foreign Exchange and Prevention of Smuggling Activities Act (COFEPOSA) 1974**

- *ED office is permitted to sponsor the cases for preventive detention against contraventions under FEMA, 1999.*



## **(B) Money Laundering under PMLA, 2002 in India**

### **1. Definition of PMLA, 2002 in India**

- **Definition of PMLA under section 3 of PMLA, 2002 is including the alleged activity of Money Laundering for converting the Non legitimize money into legitimize money as earned through scheduled offence.**

### **2. Mandatory 3 conditions for applicability of PMLA, 2002 in India**

(i) **Where Scheduled offence is already committed**

+

(ii) **Where Non legitimize money is already earned through alleged scheduled offence**

+

(iii) **Where Non- legitimize money is already earned through alleged scheduled offence + already converted into legitimize money through Money laundering.**

- **Hence 3 mandatory conditions be satisfied for applicability of PMLA, 2002.**

### **3. Burden of proof against application of PMLA, 2002 in India**

- **Burden of proof on Enforcement Directorate (ED) that money laundering activity already committed. Hence burden of proof on ED as part of natural justice under constitution of India**

### **4. History of PMLA, 2002 in India**

(i) **PMLA is passed in 2002**

(ii) **PMLA is applicable on whole of India including Jammu and Kashmir from July, 01<sup>st</sup> 2005**

(iii) **PMLA is 1<sup>st</sup> time amended from June, 01<sup>st</sup> 2009**

(iv) **PMLA is 2<sup>nd</sup> time amended from Feb, 15<sup>th</sup> 2013.**



- (v) **PMLA is 3<sup>rd</sup> time amended through Finance Act, 2015 from May 14<sup>th</sup>, 2015.**
- (vi) **PMLA is 4<sup>th</sup> time amended through Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 from July, 01<sup>st</sup> 2015.**
- (vii) **PMLA is 5<sup>th</sup> time amended through Finance Act, 2016 from June, 01<sup>st</sup> 2016.**
- (viii) **PMLA is 6<sup>th</sup> time amended through Finance Act, 2018 from April, 19<sup>th</sup> 2018.**
- (ix) **PMLA is 7<sup>th</sup> time amended through Prevention of Corruption (Amendment) Act, 2018 from July, 26<sup>th</sup> 2018.**
- (x) **PMLA is 8<sup>th</sup> time amended through Finance Act (No. 1), 2019 from March, 20<sup>th</sup> 2019**
- (xi) **PMLA is 9<sup>th</sup> time amended through Aadhar and other laws (Amendment) Act, 2019 from July, 25<sup>th</sup> 2019**
- (xii) **PMLA is 10<sup>th</sup> time amended through Finance Act (No.2), 2019 from August, 01<sup>st</sup> 2019**

## **5. Corporate Frauds under section 447 of Companies Act, 2013 in India**

- **List of 29 scheduled offences under PMLA, 2002 is including the Corporate Frauds as defined under section 447 of Companies Act, 2013.**

## **6. Arrest under PMLA without issue of warrant + filling of FIR (both) in India**

- (i) **100% PMLA scheduled offences to be treated as cognizable + non-bailable (both).**
- (ii) **Hence officer of ED office is permitted to arrest without issue of warrant + filling of FIR (both).**



**7. Time limit for retention of records + properties (Section 20 + 21) both**

- *Time limit for retention of records + properties (both) not exceeding the 180 day from date of retention*

**8. Powers of Govt. of India**

- *Govt. of India is permitted to set up Inter-Ministerial Coordination Committee for inter-departmental + inter-agency coordination for operational + policy level cooperation for consultation on anti-money laundering + terror funding activities (both).*

**9. List of activities under PMLA, 2002 in India**

- (i) *Concealment of property*
- (ii) *Possession of property*
- (iii) *Acquisition of property*
- (iv) *Use of property*
- (v) *Projecting as untainted property*
- (vi) *Claiming as untainted property in any other manner*

**10. Role of ED office + Financial Intelligence Unit - India (FIU-IND) both**

- (i) **Role of ED office**
  - *ED office in Department of Revenue, Ministry of Finance is authorized for investigations the cases against already committed alleged money laundering through scheduled offences.*
- (ii) **Role of FIU-IND**
  - *FIU-IND under Department of Revenue, Ministry of Finance is central nodal agency + authorized (both) for receiving + processing + analyzing*



+ disseminating (all) information's as relating to alleged money laundering + to inform to ED office (all).

## **11. PMLA Outside India**

- (i) **Financial Action Task Force (FATF) on Money Laundering is established through G-7 Summit as held at Paris in 1989 for developing a coordinating an international agency.**
- (ii) (a) **1<sup>st</sup> tasks of FATF to develop the recommendations for setting the measures for countries + territories (both) for effective anti-money laundering measures.**
- (b) **India is member of FATF.**
- (iii) **Member of FATF is required to have separate PMLA similar to PMLA in India.**

## **12. List of 29 scheduled offences under PMLA, 2002 in India**

- (i) **Under Companies Act, 2013 for Corporate frauds (Section 447)**
- (ii) **Under Suppression of Unlawful Acts for Safety of Maritime Navigation and Fixed Platforms on Continental Shelf Act, 2002**
- (iii) **Under Biological Diversity Act, 2002**
- (iv) **Under Protection of Plant Varieties and Farmers' Rights Act, 2001**
- (v) **Under Information Technology Act, 2000**
- (vi) **Under Juvenile Justice (Care and Protection of Children) Act, 2000**
- (vii) **Under Trade Marks Act, 1999**
- (viii) **Under Transplantation of Human Organs Act, 1994**
- (ix) **Under SEBI Act, 1992**
- (x) **Under Prevention of Corruption Act, 1988**
- (xi) **Under Child Labor (Prohibition and Regulation) Act, 1986**
- (xii) **Under Environment Protection Act, 1986**



- (xiii) **Under NDPS Act, 1985**
- (xiv) **Under Emigration Act, 1983**
- (xv) **Under Air (Prevention and Control of Pollution) Act, 1981**
- (xvi) **Under Bonded Labor System (Abolition) Act, 1976**
- (xvii) **Under Water (Prevention and Control of Pollution) Act, 1974**
- (xviii) **Under Wildlife (Protection) Act, 1972**
- (xix) **Under Antiquities and Arts Treasures Act, 1972**
- (xx) **Under Passports Act, 1967**
- (xxi) **Under Unlawful Activities (Prevention) Act, 1967**
- (xxii) **Under Custom Act, 1962**
- (xxiii) **Under Arms Act, 1959**
- (xxiv) **Under Copyright Act, 1957**
- (xxv) **Under Immoral Traffic (Prevention) Act, 1956**
- (xxvi) **Under Foreigners Act, 1946**
- (xxvii) **Under Explosive Substance Act, 1908**
- (xxviii) **Under Explosive Act, 1884**
- (xxix) **Under Indian Penal Code (IPC) 1860**

### **13. List of Investigation agencies for scheduled offence in India**

- (i) **ED**
- (ii) **Police**
- (iii) **Customs**
- (iv) **SEBI**
- (v) **NCB**
- (vi) **CBI**
- (vii) **Etc.**



#### **14. Powers of officers of ED office for investigations in India**

- (i) To provisionally attach the properties as derived + obtained directly or indirectly through alleged money laundering (section 5)**
- (ii) To conduct a survey of place (section 16)**
- (iii) To conduct a search of buildings + places + vessels + vehicles + aircrafts and seize the records + properties (section 17)**
- (iv) To conduct the personal search (section 18)**
- (v) To arrest the person as accused for alleged money laundering (section 19)**
- (vi) To issue a summon + to record the statements of person (section 50)**

#### **15. List of Properties in India (Section 2(1)(v) of PMLA, 2002)**

- (i) Corporeal + incorporeal (both)**
- (ii) Movable + immovable (both)**
- (iii) Tangible + intangible (both)**
- (iv) Deeds + instruments (both) documentary proof for titles**
- (v) Interest in any property + asset as located in India + Outside India (both)**

#### **16. List of Persons in India (Section 2(1)(s) of PMLA, 2002)**

- (i) Individual**
- (ii) Hindu undivided family (HUF)**
- (iii) Domestic (Indian) Company**
- (iv) Domestic (Indian) Partnership Firm + LLP (both)**
- (v) Association of persons (AOP) + body of individuals (BOI) incorporated + non-incorporated (both).**
- (vi) Other artificial juridical person not already covered under Para i to v as abovementioned.**



(vii) *Agency office + branch office (both) owned + controlled by persons under Para i to vi as abovementioned.*

(viii) *Other legal entity (if any).*

### **17. Duties of officer of ED office to arrest person in India (Section 19)**

(i) *Officer of ED office is required to have in possession a specific material for already alleged committed money laundering*

+

(ii) *Officer of ED office is required to have the reason to believe in writing*

+

(iii) *Officer of ED office is required to communicate the grounds for arrest to person to be arrested*

+

(iv) *Officer of ED office is required to intimate to adjudicating authority under PMLA, 2002.*

### **18. Role of Income Tax (IT) deptt. under Income Tax Act (ITA) 1961 for ED office**

(i) *IT deptt. informing to ED office against alleged money laundering cases*

- *Now IT Department is forwarding the 1000's case to ED office for investigations against alleged money laundering under PMLA, 2002 where incomes are evaded by taxpayer under ITA, 1961.*

(ii) *Imprisonment + financial penalty under ITA, 1961 + PMLA, 2002 (both)*

- *Imprisonment + financial penalty to be levied by Income tax department for evasion of income + imprisonment + financial penalty (both) for money laundering additionally on same financial transaction under PMLA, 2002.*

(iii) *IT deptt. informing to ED office where cases time barred under ITA, 1961*

- *Now IT department is forwarding the 1000's case to ED office for investigations against alleged money laundering under PMLA, 2002*





where **Income tax cases** are **time barred** for **issuing of notice** under **section 148A of ITA, 1961** after **expiry of 10 Assessment years** against **likely escaped incomes exceeding 50 lac per assessment year**.

(iv) **IT deptt. informing to ED office using AI + data mining + data analyzing (all)**

(a) **Now IT department + other offices under revenue department of Ministry of Finance are forwarding the 1000's case to ED office for investigations against alleged money laundering through using the latest digital techniques like Artificial Intelligence (AI) data mining + data analyzing + etc. for finding the Money Laundering under PMLA, 2002.**

(b) **Hence IT department + other offices under revenue department of Ministry of Finance are extra vigilant for finding Money Laundering cases + forwarding to ED office for investigations under PMLA, 2002**

## **19. Imprisonment + financial penalty for money laundering under PMLA, 2002**

(i) **Imprisonment + financial penalty (both) for Money laundering**

- **Imprisonment + financial penalty (both) be levied by special court as specifically constituted for money laundering under PMLA, 2002 for minimum 3 year and maximum 7 year + fine INR 5 Lac (both)**

(ii) **Imprisonment + financial penalty (both) to officer of ED office for vexatious (illegal) search (section 62 of PMLA, 2002)**

(a) **Officer of ED office is liable for punishment + financial penalty (both) for exercising the powers as available under PMLA, 2002 without recording the reasons for search like :-**

- **Name of building + place (both) to be searched + seizure**
- **Name of person to be detained + searched + arrest (any)**



+

*(b) Officer of ED office is liable for imprisonment for maximum 2 year or maximum fine INR 50 thousand or both.*

*(iii) Imprisonment to alleged offender for false information's + failure to give information + etc. to ED office (Section 63)*

- *Imprisonment is permitted for maximum 2 year + maximum financial penalty INR 50 thousand or both for willfully + maliciously giving false information's to ED office.*

*(iv) Designated Special Courts for imprisonment under PMLA (Section 43)*

- *Govt. of India in consultation with Chief Justice of High Court is permitted to designate 1 or more Special Courts for area + case + class + group of cases as may be specified in notification as issued by govt. of India.*



## ***(C) Foreign Exchange Management Act (FEMA), 1999 in India***

- 1. Prosecution for contravention in India (Section-13(1C) of FEMA, 1999)**
  - (i) Any person is liable for prosecution where acquired the foreign exchange + foreign security + immovable property (any) located outside India in aggregate value as exceeding the limit as prescribed under section 37A(1) + financial penalty in addition to prosecution*
  - (ii) Imprisonment after proceeding for prosecution not to exceed the 5 year + financial penalty (both).*
- 2. Imprisonment against failure to make payment of penalty (Section 14(1))**
  - *Imprisonment is permitted where person is failed to make 100% payment against penalty as imposed under section 13 maximum in 90 day from date of issue of notice for payment of penalty.*
- 3. Hearing of defaulter before adjudicating authority (Section 14(7))**
  - *Adjudicating Authority is required to provide an opportunity to defaulter through Show Cause Notice (SCN) for prosecution against default*
- 4. Contraventions of FEMA provisions by companies (Section-42)**
  - (i) (a) Company's officer as in-charge for fulfilling the compliances of FEMA, 1999 is liable against contraventions of rules + notifications + directions + orders and be punished with imprisonment + financial penalty (both).*
  - (b) However company's officer as in-charge for fulfilling the compliances is not liable against contraventions of rules + notifications + directions + orders under FEMA, 1999 where company's officer is able to prove that contravention took place without knowledge of him or he had exercised 100% due diligence to prevent the contravention.*



(ii) *Company's officer like director + manager + company secretary + any other officer having consent or connivance (any) against contravention is liable for prosecution + financial penalty (both) under FEMA, 1999*

(iii) *Meaning of company + director (both) under FEMA, 1999*

(a) *Meaning of company*

● *Include body corporate + partnership firm + LLP + Association of Individuals (AOI) + Body of individuals (BOI) all*

(b) *Meaning of director*

● *Include a partner for partnership firm + designated partner for LLP (both).*

## **5. Powers of Adjudicating Authority against confiscation (Section 13(2))**

(i) *Adjudicating authority is permitted to direct to Govt. to confiscate the currency + security + other money + any other property (all) against contravention in addition to prosecution + financial penalty (both)*

(ii) *Meaning of any other property:*

(a) *Include deposit in bank where contravened property is converted into deposit*

(b) *Include Indian currency where contravened property is converted into currency*

(c) *Include any other property where contravened property is converted into any other property*



## **(D) Powers of ED under Section 36 to 38 of FEMA, 1999**

### **1. Enforcement Directorate (Section-36)**

- (i) (a) *Govt. to establish a Enforcement Directorate with Director + officers (both).*
- (b) *These officers are known as officers of Enforcement Directorate under FEMA, 1999.*
- (ii) *Govt. is permitted to authorize the Director of Enforcement or Additional Director of Enforcement or Special Director of Enforcement or Deputy Director of Enforcement to appoint the officers of Enforcement Directorate as below the rank of Assistant Director of Enforcement.*
- (iii) *Govt. is permitted to impose the terms and conditions for officers of Enforcement Directorate against powers + discharge the duties as conferred or imposed under FEMA, 1999.*

### **2. Powers of officers of Enforcement for search + seizure + etc. (Section-37)**

- (i) *Enforcement Directorate + officers of Enforcement Directorate as not below the rank of Assistant Director are permitted to take up the investigations against contraventions as conferred under section 13 of FEMA, 1999.*
- (ii) *Govt. is permitted to authorize any officer or class of officers already posted in Central Govt. or State Govt. or RBI as not below the rank of Under Secretary in Govt. to investigate any contravention as conferred under section 13 of FEMA, 1999.*
- (iii) *Officers of Enforcement Directorate are permitted to exercise the powers as conferred on Income tax authorities under Income-tax Act, 1961 (43 of 1961) + subject to limitations as laid down under Income-tax Act, 1961.*



### 3. Provisions for assets held outside India in contravention (Section-37A)

- (i) (a) *Officer as prescribed by Govt. is permitted to order + seize the equivalent value of assets as situated in India through recording the reasons in writing about suspected foreign exchange + foreign security + immovable property (all) situated outside India in contravention as conferred under section 4 of FEMA, 1999*
- (b) *Officer is not permitted to seize the assets where aggregate value of foreign exchange + foreign security + immovable property (all) situated outside India are not exceeding the value as prescribed by RBI.*
- (ii) *Officer is required to place the order of seizure + relevant material before Competent Authority as appointed by Govt. in 30 day from date of seizure.*
- (iii) *Competent Authority to dispose the petition in 180 day from date of seizure through confirming or setting aside the seizure order after giving an opportunity of being heard to representative of Enforcement Directorate + aggrieved person (both).*
- (iv) (a) *Competent Authority is permitted to confirm the continuity of seizure of equivalent amount as mentioned in order till disposal of adjudication of proceedings before Adjudicating Authority*
- (b) *Adjudicating Authority to pass an appropriate direction in adjudication order about further action against seizure.*
- (c) *Competent Authority or Adjudicating Authority is permitted to pass an appropriate order or setting aside of seizure after giving a reasonable opportunity of being heard to aggrieved person where aggrieved person already disclosed the facts*



*about foreign exchange + foreign security + immovable property (any) + bring back into India (both)*

*(v) Aggrieved person is permitted to appeal before Appellate Tribunal against order as passed by Competent Authority.*

**4. Powers of other than officers of Enforcement Directorate (Section-38)**

*(i) Govt. is permitted to authorize any officer of custom + central excise + police + officer of Central govt. or state govt. (any) to exercise the powers + discharge the duty of Director of Enforcement or officer of Enforcement Directorate under FEMA, 1999*

*(ii) Abovementioned officer is permitted to exercise the powers as conferred on income-tax authorities under Income-tax Act, 1961 (43 of 1961) + subject to conditions + limitations as laid down by Govt.*



## ***(E) Important Highlights about working at ED offices in India***

### ***1. Expectation of Govt. of India from ED office***

#### ***(i) Expectation of Govt. of India for Integrity from ED office***

- (a) ED office to ensure the soundness of moral principle + honesty + sincerity (all) towards in official workings***
- (b) ED office to ensure the high standards of personal conduct + character (both) towards in interaction with alleged offender***
- (c) ED office to ensure the 100% trustworthiness in handling information's of alleged offender.***

#### ***(ii) Expectation of Govt. of India for accountability from ED office***

- (a) ED office to ensure that how work to be evaluated + success to be measured and determined towards Enforcement Director + officers (both).***
- (b) ED office to ensure the responsibility for consequences of efforts + actions (both) towards the alleged offender***

#### ***(iii) Expectation of Govt. of India for work commitment from ED office***

- (a) ED office to ensure to complete the 100% task + with responsibility (both) towards the alleged offender***
- (b) ED office to ensure to achieve the team + organizational objective (both) towards govt. of India***

#### ***(iv) Expectation of Govt. of India for Excellence from ED office***

- (a) ED office to ensure the constant improvement in work performance through upgrading the systems + methods + to remove the wastes + inefficiencies of work (all) towards govt. of India***





- (b) *ED office to ensure the sharpen in investigative skills + learning from best practices being followed globally (outside India)*
- (c) *ED office to ensure the support of teamwork + communicate with each other to encourage the delegation of task + to deal strictly with discipline issues.*
- (v) **Expectation of Govt. of India for Impartiality from ED office**
  - (a) *ED office to ensure the fair + reasonableness in investigations (both)*
  - (b) *ED office to ensure to pursue to reveal the truth*
  - (c) *ED office to ensure to take decision without any fear + favor (both)*
  - (d) *ED office to ensure to act without any malice + prejudice + bias + not to allow the abuse of powers.*

## 2. **Concept of Confirmed Attached properties**

- (i) *PMLA, 2002 was enacted with objectives of prevention of money laundering + providing powers for confiscation of properties as derived from + or involved in money laundering (both).*
- (ii) *Hence to achieve the objectives a section 5(1) of PMLA is providing for provisional attachment of property during course of investigation through issuance of Provisional Attachment Order (PAO).*
- (iii) *ED office is required to issue a PAO where PAO is not permitted as exceeding the 180 day from date of passing of PAO.*
- (iv) (a) *However Adjudicating Authority is permitted to extend the POA as not exceeding 365 day where property is involved in money laundering + order is issued under section 8(3) of PMLA, 2002.*



(b) Hence once an order is issued under Section 8(3) of PMLA, 2002 or date of completion of proceedings for offence under PMLA, 2002 whichever earlier.

- General Public is required to be cautioned as not to deal with immovable property in any manner as liable for confiscation by govt. of India after conclusion of proceedings against offender under PMLA, 2002.

### 3. Frauds by conman using spoofing technology + process (both)

#### (i) Frauds by Conman using spoofing technology

(a) Now cases are received by ED office where people are conned + cheated + robbed by conman.

(b) Recently ED office has received a case of conman like Sukesh Chandrasekhar he spoofed the phone numbers of senior Govt. officials + offering the help from senior govt. officials to people in lieu of money.

(c) Hence Sukesh Chandrasekhar has extorted the money around INR 200 Crore.

(d) In some other cases fake notices were issued by conman to people for extorting money.

- Some conmen already arrested + most of conmen still absconding till date.

#### (ii) Meaning of frauds by conmen using of spoofing technology

(a) Spoofing call is act of disguising a phone call from unknown source but looks from known source.

- Hence process of changing the Caller ID of any number other than the actual calling number.



- (b) *Spoofing is enabling the caller to reflect any number as desired by him on screen of called number where in reality no call is made from number as reflected on phone.*
- (c) *Receiver of spoofed call to believe that it genuine call from the number.*
- *Hence people are getting conned or falling in trap of conman.*
- (d) *Conman through using various decoys to convince the victim for payment.*
- (e) *Hence victim get in trap of Conman + get exploited financially.*
- (f) *Conman spoofs the phone number of govt. of India official.*
- (g) *Call would look normal + True Caller App verification is reflecting same phone number as pertain to govt. of India official.*

**(iii) Frauds by conman through Process**

- (a) *Process is starting with identification of victim by conman.*
- (b) *Where neither anyone is aware of govt. of India structure + hierarchy (both) nor of functions + duties of govt. of Indian official*
- (c) *Unscrupulous conman is taking an advantage of lack of information with people.*
- (d) *Conman on identification of person is taking advantage of vulnerability + lack of knowledge of govt. of India functioning through making fake promises + impersonating as govt. of India official.*
- (e) *Fake promises are looking attractive + doable (both).*
- (f) *Thereafter it lead to beginning of putting faith on conman + later on extortion under guise of offering help.*



● **Following major steps as involved in process are summarized:-**

- (a) **Conman is identifying the person to be con**
- (b) **Conman is identifying the govt. of India official + make a call to con to believe on him**
- (c) **Conman is using call spoofing technology + making spoofing calls to victim**
- (d) **Conman is convincing the victim to make financial transaction**
- (e) **Victim is falling in trap getting convinced to do financial transaction which leading to financial loss for victim**

**(iv) Precautions to be taken by people for avoiding frauds by conman**

- (a) **It's advisable that person receiving the calls from govt. of India landline number especially when not expected any call must cross verify the number through dialing again after sometime.**
- (b) **Where call is received from govt. of India office then adequate precautions be taken through noting down the name + designation of person as calling.**

● **100% efforts to be made to cross verify the information as given by calling person with other source like govt. of India website or calling other office number of same office as available on website.**

- (c) **Generally govt. of India offices has phone numbers on websites.**

● **It's better to make a call as directly to deptt. of govt. of India + cross verify otherwise (also) both.**

- (d) **Avoid any divulging of personal + family details to anyone on phone where have not met before or don't have established credential (both).**



(e) **100% official correspondences from ED offices are made through letters + summons + notices + etc. (all) issued under relevant provisions of laws + dispatched through post or emails (only).**

● **However in case of doubt about any letter + summon + notice + etc. (all) received from ED office to be cross verified through official website.**

(v) **Phone details of ED officers for cross verification against frauds**

● **Its advisable to make phone call to followings designated officers on telephone or email where any doubt about any call + summon + letter + notice + etc. (all) received from ED office :-**

<b>S.No</b>	<b>Description</b>	<b>Particulars of ED official</b>
(a)	Name of Phone person	Sh. Ankur Jaiswal
(b)	Designation	Assistant Director
(c)	Address	Enforcement Directorate (ED), A - Block, Pravartan Bhawan, APJ Abdul Kalam Road, <b>New Delhi-110011</b>
(d)	Telephone no.	+9111-23339178
(e)	Email id	adint.hq-enforce@gov.in

<b>S.No</b>	<b>Description</b>	<b>Particulars of ED official</b>
(a)	Name of Phone person	Sh. Jogender
(b)	Designation	Assistant Director
(c)	Address	Enforcement Directorate (ED), A - Block, Pravartan Bhawan, APJ Abdul Kalam Road, <b>New Delhi-110011</b>
(d)	Telephone no.	+9111-23339173
(e)	Email id	adiinv2-ed@gov.in

#### **4. Restitution (Recovery) against attachment of Immovable Properties + Assets**

(i) **ED office under PMLA, 2002 is permitted to attach the immovable properties + assets (both) involved in money laundering from 3rd party like purchasers including bank during proceedings in special court.**



- (ii) (a) *ED office has attached immovable properties + assets (both) from Vijay Mallya + Nirav Modi + Mehul Choksi (all) who have defrauded the Public Sector Banks (PSBs) through siphoning off the funds where total siphoning off was INR 22,585.83 Crore.*
- (b) *ED office has taken quick action for attachment of immovable properties + assets (both) during proceedings in special court to avoid disappearance of immovable properties + assets (both) from recovery process of ED office.*
- (iii) (a) *ED office has attached immovable properties + assets (both) worth INR 19,111.20 crore under PMLA, 2002.*
- (b) *ED office has handed over immovable properties + assets (both) to PSUs worth INR 15,113.90 crore + balance worth INR 3,997.29 crore handed over to govt. of India*
- (c) *Consortium of banks as led by SBI has realized worth INR 7,975.27 crore through dispose of immovable properties + assets (both) already handed over by ED office to PSBs.*

## **5. Role of Financial Action Task Force (FATF) for PMLA, 2002 in India**

- (i) (a) *FATF is set up in 1989 as inter-governmental policy-making body to prepare the international standards with aim to prevent illegal activities like Money Laundering (ML) + Terrorist Financing (TF) + Proliferation of Weapons of Mass Destruction (WMD).*
- (b) *Main Objective for set up of FATF to prepare the international standards to promote effective implementation of legal + regulatory + operational measures for combating the ML + TF + WMD + other related threats to integrity of international financial system.*



- (c) *FATF has reviewed the ML + TF + WMD techniques of member countries + continuously strengthening the international standards to address the new risks like regulation of virtual assets + etc.*
- (ii) (a) *India has enacted PMLA, 2002 + made applicable from July 01, 2005 after receiving recommendation from FATF*
- (b) *Govt. of India has entrusted the ED office with responsibility of monitoring of execution the provisions of PMLA, 2002.*
- (c) *India became a member country of FATF in 2010.*
- (d) *Now exceeding the 200 countries + jurisdictions are committed to implement the recommendations + international standards (both) set up by FATF.*
- (iii) *FATF is conducting mutual evaluations of member countries through evaluating the levels of implementation of FATF recommendations.*
- (iv) (a) *FATF has conducted mutual evaluation of India in 2009.*
- (b) *Relevant links related to FATF in general + mutual evaluation of India are following:-*
- [Mutual Evaluation Report \(MER\) of India](#)
  - [Executive Summary Report of MER of India](#)
  - [FATF 2013 Methodology](#)
  - [FATF Recommendation](#)

## **6. Red corner notice on Interpol against absconding offender**

- (i) *Red Corner Notices to be issued by CBI from India against fugitives (offenders) for prosecution or to serve an imprisonment in India.*



- (ii) *Red Corner Notice* a request to law enforcement agencies outside India to locate + provisionally arrest a person pending for extradition or surrender or similar legal action in India.
- (iii) INTERPOL has designated a National Central Bureau (NCB) in 195 member countries as single point of communication between law enforcement agency of member country like CBI (NCB) for India and agency (NCB) for other member country.
- (iv) Central Bureau of Investigation (CBI) is officially designated as NCB of India as entrusted with responsibility to publish + to maintain + to update the Red Corner Notices against fugitives (offenders) requested by Law enforcement agencies of India from time to time.
- (iv) Link of official website of CBI to view the Red Corner Notice as issued by CBI is (<https://cbi.gov.in/interpol-red-notice>).

## 7. Powers + Role of Chief Vigilance Officer (CVO) located at ED office, New Delhi

- (i) ED Office is required to appoint a part-time CVO.
- (ii) Special Director of ED Headquarter Office (HO) is part-time CVO from ED officers not below the level of Additional Director of Enforcement (ADE).
- (iii) CVO at ED office is assisted by Vigilance Section as maintained at HO.
- (iii) 100% complaints against Officers of ED office to be send to CVO as alleging fraudulent acts + corrupt acts + abuse of official position + Gross or willful negligence + flagrant violation of systems and procedures + etc.





## 8. Verification about authenticity of Summon as received by you from ED office

(i) Enter Summon No. mentioned on summon

(ii) Enter Pass-code mentioned on summon

(iii) Enter Captcha

(iv) Procedure for verification of summon

- 2 procedures are permitted for verification of authenticity of system generated summon with QR code + unique Pass-code (both) after 24 hour of receipt of summon excluding public holiday + Saturday + Sunday.

(a) Verification through scanning QR code

Following steps to be obeyed for verification of authenticity of system generated summon through scanning QR code

Step-I	Scan QR code as printed on summon to redirect the user to ED's website page
Step-II	Enter the unique Pass-code as printed on summon in given field on web page as opened after scanning QR code
Step-III	If details as entered are correct the contents of summon like Name of party + name and designation of officer + date of summon will be shown on screen for verification of authenticity of summon

(b) Verification through entering details of summon



*Following steps to be followed for verification of authenticity of system generated summon through entering the details of summon on official website of ED*

<i>Step-I</i>	<i>Open url <a href="https://enforcementdirectorate.gov.in/">https://enforcementdirectorate.gov.in/</a> and click on <b>Verify Your Summon</b> menu</i>
<i>Step-II</i>	<i>Enter the <b>summon no.</b> as mentioned on top of summon + <b>unique Pass-code</b> as printed on bottom of summon in respective fields</i>
<i>Step-III</i>	<i>If details as entered are correct the contents of summon like <b>Name of party + name and designation of officer + date of summon</b> will be shown on screen for verification of authenticity of summon</i>

*c) Verification of summon as not generated through system (in exceptional circumstance only) + for any other query about verification of summon the following designated officer to be contacted on telephone or email.*

<b>Description</b>	<b>Details of Officer</b>
<i>Name of contact person</i>	<i>Sh. Jogender</i>
<i>Designation</i>	<i>Assistant Director</i>
<i>Address</i>	<i>Directorate of Enforcement (ED), A - Block, Pravartan Bhawan, APJ Kalam Road <b>New Delhi - 110011</b></i>
<i>Email id</i>	<i>adinv2-ed@gov.in</i>
<i>Phone no.</i>	<i>+9111-23339173</i>



## **(F) Important Operational Statics + Information's (both) \***

(\* Source of Information's: [www.enforcementdirectorate.gov.in](http://www.enforcementdirectorate.gov.in))

### **1. Statics for cases as recorded + PAOs issued + ETC under PMLA on March 31, 2022**

<b>S.No.</b>	<b>Description of Subject</b>	<b>Total number or Total amount in INR in crore</b>
(i)	Number of Cases as recorded for investigations	5422
(ii)	Number of Provisional Attachments Orders (PAOs) issued	1739
(iii)	Value of Assets under attachments	104702
(iv)	Number of PAOs as confirmed by Adjudicating Authorities	1369
(v)	Value of assets under PAOs as confirmed by Adjudicating Authority	58591
(vi)	Number of Persons as arrested	400
(vii)	Number of Prosecution Complaints number of cases filed + under trial (both)	992
(viii)	Number of Persons finally convicted	25

### **2. Statics for cases as initiated + disposed +adjudicated under FEMA on March 31, 2022**

<b>S.No.</b>	<b>Particulars</b>	<b>Total number/Total amount in INR in crore</b>
(i)	Cases as initiated for investigations	30716
(ii)	Cases as disposed against Investigations	15495
(iii)	Cases where Show Cause Notices (SCNs) issued	8109
(iv)	Cases where SCNs as adjudicated	6472

### **3. Statics for Cases as investigated + declared FEO + etc. under FEOA on March 31, 2022**

<b>S.No.</b>	<b>Particulars</b>	<b>Total number/Total amount in INR in crore</b>
(i)	Cases as initiated for investigations	14
(ii)	Number of persons as declared FEO	9
(iii)	Amount of properties as confiscated	433



#### 4. Address for filling the Right to Information's (RTI) with ED office

S.No	Zone/ Sub-Zone Name	Details of CPIO
(i)	Headquarter	CPIO, A - Block, Pravartan Bhawan, Dr. APJ Kalam Road, <b>New Delhi</b> - 110001
(ii)	Delhi-I (DLZO-I)	CPIO, C - Block, Pravartan Bhawan, Dr. APJ Kalam Road, <b>New Delhi</b> - 110001
(iii)	Delhi-II (DLZO-II)	CPIO, C - Block, Pravartan Bhawan, Dr. APJ Kalam Road, <b>New Delhi</b> - 110001
(iv)	Lucknow (LKZO)	CPIO, Princeton Business Park, 2nd Floor, 16 - Ashok Marg,(Near SIDBI), <b>Lucknow</b> - 226001
(v)	Patna (PTZO)	CPIO, Bank Road, Chandpura Place, <b>Patna</b> - 800001
(vi)	Ranchi (RNZO)	CPIO, Plot No. 1502/B, Airport Road, Hinoo, <b>Ranchi</b> - 834002
(vii)	Allahabad Zone (ALSZO)	CPIO, 6th Floor, CTO Compound, BSNL Building, Nawab Yusuf Road, Civil Lines, <b>Prayagraj</b> - 211001
(viii)	Kolkata-I (KLZO-I)	CPIO, CGO Complex, 3rd M.S.O. Building, 6th Floor, C & D Wing, DF Block, Salt Lake, Sector - I, <b>Kolkata</b> - 700064
(ix)	Kolkata-II (KLZO-II)	CPIO, CGO Complex, 3rd M.S.O. Building, 6th Floor, C & D Wing, DF Block, Salt Lake, Sector - I, <b>Kolkata</b> - 700064
(x)	Bhubaneswar (BBZO)	CPIO, 209, Palika Plaza (Phase II), M.T.H. Compound, <b>Indore</b> (M.P.) - 452001
(xi)	Guwahati (GWZO-I)	CPIO, House No.20, Bye Lane No.1, Rajgarh Road, Chandmari, <b>Guwahati</b> - 781003
(xii)	Guwahati (GWZO-II)	CPIO, House No.20, Bye Lane No.1, Rajgarh Road, Chandmari, <b>Guwahati</b> - 781003
(xiii)	Imphal Zone (IMSZO)	CPIO, Sangakpham, Chingmeirong, <b>Imphal</b> -795001
(xiv)	Itanagar Zone (ITSZO)	CPIO, House No.20, Bye Lane No.1, Rajgarh Road, Chandmari, <b>Guwahati</b> - 781003
(xv)	Kohima Zone (KHSZO)	CPIO, House No.20, Bye Lane No.1, Rajgarh Road, Chandmari, <b>Guwahati</b> - 781003



(xvi)	<i>Shilong Zone (SGSZO)</i>	CPIO, ABRI Building, Langkyrding, Mawpat <b>Shillong-793012</b>
(xvii)	<i>Agartala Zone (AGSZO)</i>	CPIO, H. No. 039952, Ward No. 03, Nutan Nagar, Co-Operative, Airport Road, <b>Agartala - 799009</b>
(xviii)	<i>Aizawl Zone (AZSZO)</i>	CPIO, House No.20, Bye Lane No.1, Rajgarh Road, Chandmari, <b>Guwahati - 781003</b>
(xix)	<i>Gangtok Zone (GKSZO)</i>	CPIO, Behind Krishi Bhawan, Milan Gaon, Upper Tadong, <b>Gangtok - 737102</b>
(xx)	<i>Gurugram (GNZO)</i>	CPIO, 1st Floor, U.T. GOVT. Press Building, Madhya Marg, Sector - 18, <b>Chandigarh - 160018</b>
(xxi)	<i>Chandigarh-I (CDZO-I)</i>	CPIO, 1st Floor, U.T. GOVT. Press Building, Madhya Marg, Sector - 18, <b>Chandigarh - 160018</b>
(xxii)	<i>Chandigarh-II (CDZO-II)</i>	CPIO, 1st Floor, U.T. GOVT. Press Building, Madhya Marg, Sector - 18, <b>Chandigarh - 160018</b>
(xxiii)	<i>Jaipur (JPZO)</i>	CPIO, 2nd Floor, Jeevan Nidhi- II, LIC Building, Bhawani Singh Road, <b>Jaipur - 302005</b>
(xxiv)	<i>Jalandhar (JLZO)</i>	CPIO, 556-B, The Mirage, Cool Road, <b>Jalandhar - 144001</b>
(xxv)	<i>Srinagar (SRZO)</i>	CPIO, 151, Durrani house, Near Raj Bagh Police Station, Raj Bagh, <b>Srinagar - 190008</b>
(xxvi)	<i>Dehradun Zone (DNSZO)</i>	CPIO, 5, Cross Road, Near Doon MRI, <b>Dehradun - 248001.</b>
(xxvii)	<i>Jammu Zone (JMSZO)</i>	CPIO, 2nd Floor, J & K Police Housing Corporation Building, Narwal, <b>Jammu-180006</b>
(xxviii)	<i>Shimla Zone (SHSZO)</i>	CPIO, Rani Villa, Bagrian House, Strawberry Hills, Chhota Shimla, <b>Shimla -171002</b>
(xxix)	<i>Chennai-I (CEZO-I)</i>	CPIO, 2nd & 3rd Floor, C Block, Murugesu Naicker Office Complex, No. 84, Greams Road, Thousand Lights, <b>Chennai - 600006</b>
(xxx)	<i>Chennai-II (CEZO-II)</i>	CPIO, Shastri Bhawan, 4th & 5th Floor, 3rd Block, B Wing No 26, Haddows Road, <b>Chennai - 600006</b>
(xxxi)	<i>Hyderabad (HYZO)</i>	CPIO, 3rd Floor, Shakar Bhawan, Fateh Maidan Road, <b>Hyderabad - 500004</b>
(xxxii)	<i>Bengaluru (BGZO)</i>	CPIO, 3rd Floor, B-Block, BMTTC, Shantinagar, TTMC, K.H. Road, Shantinagar, <b>Bengaluru-560027</b>



(xxxiii)	<i>Kochi Zone (KCZO)</i>	CPIO, Kanoos Castle, Mullassery Canal Road West(A K Seshadri Road), <b>Cochin</b> - 682011
(xxxiv)	<i>Madurai Zone (MDSZO)</i>	CPIO, 1A, Post & Telegraph Nagar Main Road, <b>Madurai</b> - 625017
(xxxv)	<i>Kozhikode Zone (KZSZO)</i>	CPIO, 3rd Floor, Kendriya Bhavan, M.S. Baburaj Road, Kallai, <b>Kozhikode</b> - 673003
(xxxvi)	<i>Mangalore Zone (MGSZO)</i>	CPIO, 2nd Floor, 4-212/16, "Vistaar" Commercial Complex, Yeyyadi, Airport Road, Konchady, <b>Mangaluru</b> - 575008.
(xxxvii)	<i>Vishakhapatnam Zone (VKSZO)</i>	CPIO, Door No. 39-33-93/2, Plot No. MIG-230, Madhavadhara VUDA Layout, <b>Visakhapatnam</b> - 530018.
(xxxviii)	<i>Mumbai-I (MBZO-I)</i>	CPIO, Kaiser-I-Hind, 4th Floor, Currimbhoy Road, Ballard Estate, <b>Mumbai</b> - 400001
(xxxix)	<i>Mumbai-II (MBZO-II)</i>	CPIO, 301, 302 & 303, Ceejay House, Dr, Annie Besant Road, Worli, <b>Mumbai</b> - 400018
(xl)	<i>Ahmadabad (AMZO)</i>	CPIO, 11th Floor, Satya One, Near Helmet Circle, Opp. Manav Mandir, Drive-In Road, <b>Ahmedabad</b> - 380052
(xli)	<i>Bhopal Zone (BPZO)</i>	CPIO, 209, Palika Plaza (Phase II), M.T.H. Compound, <b>Indore</b> - 452001
(xlii)	<i>Panaji Zone (PJZO)</i>	CPIO, 1st & 2nd Floor, Jeevan Vishwas, LIC Building, EDC Complex, Patto Plaza, <b>Panaji</b> , Goa - 403001
(xliiii)	<i>Raipur (RPZO)</i>	CPIO, A-1 Block, 2nd Floor, Pujari Chambers, Pachpedi Naka, <b>Raipur</b> - 492001
(xliv)	<i>Nagpur Zone (NGSZO)</i>	CPIO, 7th Floor, A Block, CGO Complex, Seminary Hills, <b>Nagpur</b> - 440006
(xlv)	<i>Indore Zone (INSZO)</i>	CPIO, 209, Palika Plaza (Phase II), M.T.H. Compound, <b>Indore (M.P.)</b> - 452001
(xlvi)	<i>Surat Zone (STSZO)</i>	CPIO, 115, 116 Hari Om Awas Bungalows, near Valentine Multiplex, Dumas Road, <b>Surat</b> (Gujarat)-395007



**5. Name + address + phone number + emails for ED officers at New Delhi**

**(i) Head Office**

**Joint Director (Admin)**

**Enforcement Directorate**

*Pravartan Bhawan, APJ Abdul Kalam Road*

**New Delhi – 110011**

*Phone: +9111-2333 9124*

**(ii) Information on contraventions Under FEMA + PMLA+ FEOA + COFEPOSA (all)**

**Joint Director (Intelligence)**

**Headquarter Office**

**Enforcement Directorate**

*Pravartan Bhawan, APJ Abdul Kalam Road*

**New Delhi – 110011**

*Email: ed-del-rev@nic.in*

**(iii) Chief Vigilance Officer**

**Shri Rahul Navin, Special Director (HO)**

**Enforcement Directorate, HQRs. Office,**

*Room No. 202, A - Block, Pravartan Bhawan,*

*Dr. APJ Abdul Kalam Road, New Delhi – 110011*

*Email: sd.hq-enforce@gov.in*

*Ph - +9111-23339105*



## **(G) Name of officer + Designation + Phone No. at ED offices in India**

<b>1. Office of Head Quarter at Delhi</b>			
<b>S.No</b>	<b>Name of officer</b>	<b>Designation of officer</b>	<b>Phone Number of officer</b>
(i)	Sanjay Kumar Mishra	Director of Enforcement	----
(ii)	Vivek R Wadekar	Special Director	+9111-23339232
(iii)	Rahul Navin	Special Director	+9111-23339105
(iv)	Sonia Narang	Special Director	+9111-23339302
(v)	Monika Sharma	Special Director	+9111-23339243
(vi)	Sunil Kumar Yadav	Additional Director	+9111-23339203
(vii)	Yogesh Sharma	Additional Director	+9111-23339120
(viii)	Sohan Kumar Sharma	Additional Director (Prosecution)	+9111-23339154
(ix)	Kapil Raj	Joint Director	+9111-23339234
(x)	Abhyuday A Anand	Joint Director	+9111-23339124
(xi)	Ravi Tiwari	Joint Director	+9111-23339440
(xii)	Raj kumar	Joint Director	+9111-23339118
(xiii)	Jitender Kumar Gogia	Joint Director	+9111-23339441
(xiv)	D S B Kumar	Deputy Legal Advisor	+9111-23339148

<b>2. Office of Central Zone at Delhi</b>			
<b>S.No</b>	<b>Name of officer</b>	<b>Designation of officer</b>	<b>Phone Number of officer</b>
(i)	Sonia Narang	Special Director	+9111-23339302

<b>3. Office of Delhi Zone-I and II at Delhi</b>			
(i)	Ranjan Prakash	Joint Director	+9111-23339318
(ii)	Ramanjit Kaur Sethi	Additional Director	+9111-23339323

<b>4. Office of Lucknow Zone at Lucknow</b>			
(i)	Jitender Singh	Joint Director	+91-522-2288617





**5. Office of Patna Zone at Patna**

(i)	Yaduraj Singh	Joint Director	+91-612-2219155
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**6. Office of Ranchi Zone at Ranchi**

(i)	Kapil Raj	Joint Director	+91-651-2332737
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**7. Office of Prayagraj Zone at Prayagraj**

(i)	Manish Kumar Yadav	Deputy Director	+91-532-2250417
-----	--------------------	-----------------	-----------------

**8. Office of Eastern Region Zone at Kolkata**

(i)	Subhash Agrawal	Special Director	+91-33-23219236
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**9. Office of Kolkata Zone I and II at Kolkata**

(i)	Vinod Sharma	Joint Director	+91-33-23218161
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(ii)	Sudesh Kumar Sheoran	Joint Director	+91-33-23375553
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**10. Office of Bhubaneswar Zone at Bhubaneswar**

(i)	Sudesh Kumar Sheoran	Joint Director	+91-674-2550743
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**11. Office of Guwahati Zone I and II at Guwahati**

(i)	Vinod Sharma	Joint Director	+91-361-23375553
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(ii)	Vinod Sharma	Joint Director	+91-361-23375553
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**12. Office of Imphal Sub Zone at Imphal**

(i)	Gaikhonlung Panmei	Deputy Director	N/A
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**13. Office of Itanagar Sub Zone at Itanagar**

(i)	Anand Prakash	Deputy Director	+91-361-2967355
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**14. Office of Kohima Sub Zone at Kohima**

(i)	Ranveer Singh Tanwar	Deputy Director	+91-361-2967355
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**15. Office of Shilong Sub Zone at Shilong**

(i)	Satyakam Dutta	Deputy Director	N/A
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**16. Office of Agartala Sub Zone at Agartala**

(i)	Anand Prakash	Deputy Director	+91-381-2910487
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**17. Office of Aizawl Sub Zone at Guwahati**

(i)	Chandra Mohan	Deputy Director	+91-361-2967355
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**18. Office of Gangtok Sub Zone at Gangtok**

(i)	Ajay Luhach	Deputy Director	+91-361-2967355
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**19. Office of Northern Region at Chandigarh**

(i)	S. Ravichandran	Special Director	+91-172-2540465
-----	-----------------	------------------	-----------------

**20. Office of Gurgaon Zone at Chandigarh**

(i)	Abhyuday A Anand	Joint Director	+91-172-2546465
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**21. Office of Chandigarh Zone I and II at Chandigarh**

(i)	Dr. Umair Mir	Joint Director	+91-172-2546465
(ii)	Niranjan Subudhi	Joint Director	---

**22. Office of Jaipur Zone at Jaipur**

(i)	Arpita Dheer Singh	Joint Director	+91-141-2744181
-----	--------------------	----------------	-----------------

**23. Office of Jalandhar Zone at Jalandhar**

(i)	Amit Dua	Additional Director	+91-181-2346203
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**24. Office of Srinagar Zone at Srinagar**

(i)	Dr. Umair Mir	Joint Director	+91-194-2312630
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**25. Office of Dehradun Sub Zone at Dehradun**

(i)	Ravindra Joshi	Deputy Director	+91-135-2714472
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**26. Office of Jammu Sub Zone at Jammu**

(i)	Manoj Kumar Sharma	Deputy Director	+91-191-2490894
-----	--------------------	-----------------	-----------------

**27. Office of Shimla Sub Zone at Shimla**

(i)	Chintan Raghuvanshi	Deputy Director	+91-177-2629450
-----	---------------------	-----------------	-----------------

**28. Office of Southern Region at Chennai**

(i)	Prashant Kumar	Special Director	+91-44-28255051
-----	----------------	------------------	-----------------

**29. Office of Chennai Zone I and II at Chennai**

(i)	K. Jayaganesh	Joint Director	+91-44-28299711
(ii)	Piyush Yadav	Joint Director	----

**30. Office of Hyderabad Zone at Hyderabad**

(i)	Rohit Anand	Joint Director	+91-40-23296133
-----	-------------	----------------	-----------------

**31. Office of Bengaluru Zone at Bengaluru**

(i)	Manish Godara	Joint Director	+91-80-22537801
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**32. Office of Kochi Zone at Kochi**

(i)	Dinesh Paruchhuri	Additional Director	+91-484-2350401
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**33. Office of Madurai Sub Zone at Madurai**

(i)	Shubham Agarwal	Deputy Director	+91-452-2643466
-----	-----------------	-----------------	-----------------

**34. Office of Kozhikode Sub Zone at Kozhikode**

(i)	Ravi Bhushan	Deputy Director	+91-495-2324316
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**35. Office of Mangalore Sub Zone at Mangalore**

(i)	Manoj Kumar Tiwari	Deputy Director	+91-824-2002090
-----	--------------------	-----------------	-----------------

**36. Office of Visakhapatnam Sub Zone at Visakhapatnam**

(i)	Prabhakar Prabhat	Deputy Director	+91-891-2725031
-----	-------------------	-----------------	-----------------

**37. Office of Western Region at Mumbai**

(i)	Satyabrata Kumar	Special Director	+91-22-22719444
-----	------------------	------------------	-----------------

**38. Office of Mumbai Zone I and II at Mumbai**

(i)	Nikhil Kumar Govila	Additional Director	+91-22-22622283
(ii)	Abhishek Goyal	Additional Director	+91-22-20824011

**39. Office of Ahmedabad Zone at Ahmedabad**

(i)	Rohit Dwivedi	Additional Director	+91-79-29709393
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**40. Office of Bhopal Zone at Bhopal**

(i)	Rohit Dwivedi	Additional Director	+91-755-2990315
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**41. Office of Panaji Zone at Panaji**

(i)	Nikhil Kumar Govila	Additional Director	+91-832-2404750
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**42. Office of Raipur Zone at Raipur**

(i)	Abhishek Goyal	Additional Director	+91-771-2274900
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**43. Office of Nagpur Sub Zone at Nagpur**

(i)	Sanjay Bangartale	Deputy Director	+91-712-2512377
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**44. Office of Indore Sub Zone at Indore**

(i)	Bhuvnesh Kumar	Deputy Director	+91-731-2535262
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**45. Office of Surat Sub Zone at Surat**

(i)	Kumar Anshuman	Deputy Director	+91-261-2701201
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**46. Office of Chief Vigilance officer (CVO) at Delhi**

S.No	Name of officer	Designation of officer	Phone Number of officer	Email of officers
(i)	Rahul Navin	Special Director (HO)	+9111-23339105	sd.hq-enforce@gov.in



## (H) Organizational Structure of ED Office in New Delhi + Outside New Delhi

**JOINT DIRECTOR  
SOD**

**DIRECTOR  
Enforcement Directorate (ED)**

<b>Special director headquarter office</b>	<b>Special director intelligence</b>	<b>Special director HIU</b>	<b>Special director adjudication</b>	<b>Special director western region</b>	<b>Special director northern region</b>	<b>Special director southern region</b>	<b>Special director central region</b>	<b>Special director eastern region</b>
Joint Director Coordination	Joint Director System & Training	Joint Director HIU-1	Joint Director Adjudication	Joint Director Mumbai zone-i	Joint Director Chandigarh zone-i	Joint Director Chennai zone-i	Joint Director Delhi zone-i	Joint Director Kolkata zone-i
Joint Director Vigilance & est.	Joint Director Intelligence	Joint Director HIU-2		Joint Director Mumbai zone-ii	Joint Director Chandigarh zone-ii	Joint Director Chennai zone-ii	Joint Director Delhi zone-ii	Joint Director Kolkata zone-ii
Joint Director Admin & accounts		Joint Director STF		Joint director Ahmedabad zone	Joint Director Gurugram zone	Joint Director Hyderabad zone	Joint Director Patna zone	Joint Director Bhubaneswar zone
DLA (HO)-1				Joint Director Panaji zone	Joint Director Srinagar zone	Joint Director Kotchi zone	Joint Director Lucknow zone	Joint Director Guwahati zone-i
DLA (HO)-2				Joint Director Bhopal zone	Joint Director Jalandhar zone	Joint Director Bengaluru zone	Joint Director Ranchi zone	Joint Director Guwahati zone-ii
				Joint Director Raipur zone	Joint Director Jaipur zone	Deputy Director Manglore sub zone	Deputy Director Prayagraj sub zone	Deputy Director 1. Aizwal 2. Agartala 3. Imphal 4. Itanagar 5. Kohima 6. Shilong
				Deputy Director Indore sub zone	Deputy Director Shimla sub zone	Deputy Director Kozhikode sub zone		Deputy Director Gangtok sub zone
				Deputy Director Surat sub zone	Deputy Director Dehradun sub zone	Deputy Director Vishakhapatnam sub zone		
				Deputy Director Nagpur sub zone	Deputy Director Jammu sub zone	Deputy Director Madurai sub zone		



## *Published By*



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