

Contents

	PAGE
<i>Message</i>	I-5
<i>About the Editor/About the Author</i>	I-11
<i>From the Editor's Desk</i>	I-13
<i>From the Author's Desk</i>	I-15
<i>How to Use This Book</i>	I-17
<i>Chapter-Heads</i>	I-19

1

PROCEEDS OF CRIME

1.	What are 'proceeds of crime' as per the Prevention of Money Laundering Act?	1
2.	Is the explanation added in 2019 to the definition of Proceeds of crime in the Prevention of Money Laundering Act prospective or retrospective?	2
3.	What constitutes the offense of money laundering?	2
4.	Whether the Explanation inserted into section 3 of the Prevention of Money Laundering Act that 'clarifies' the definition of the offense of money laundering when read with section 2(p) is retrospective in its application or prospective?	4
5.	Can property involved in the commission of the scheduled offense be considered proceeds of crime?	5
6.	Can possession of unaccounted money be considered proceeds of crime?	6
7.	Can property derived indirectly or from further transactions carried out on the proceeds of crime be considered as proceeds of crime?	6
8.	Can the expression 'and' in section 3 of the Prevention of Money Laundering Act be construed as an 'or' with regard to the requirement of 'projecting or claiming' tainted property as untainted to constitute an offense under the Act?	7

	PAGE
9. Will the offense of money laundering be triggered only upon the laundering of money? Is the Act Preventive or Penal? Can the giver of a bribe be prosecuted for the offense of money laundering?	8
10. Can amendments to Prevention of Money Laundering Act including the explanations added to section 3 and section 2(1)(u) of the Act be passed through a Money bill in the Parliament?	9
11. Whether the provisions of the Prevention of Money Laundering Act can be invoked in the case of a criminal complaint having being initiated on the basis of a civil commercial transaction having gone sour?	11
12. Does the Prevention of Money Laundering Act extend to scheduled areas in absence of a notification to that effect as envisaged by para 5 of the Vth Schedule to the constitution of India?	13
13. Can professional charges received from accused clients be considered proceeds of crime in the hands of the professionals? Can the issue of certificates by professionals based upon the documents furnished by clients lead to their prosecution?	14
14. Can property mortgaged to a bank prior to the commission of the alleged scheduled offence be considered proceeds of crime in the hands of the mortgagee bank?	15
15. Can attachment of properties suspected to be proceeds of crime mortgaged with a bank be made when the offenses involved the siphoning off of funds borrowed from the bank? Can any movable property obtained from loan money and hypothecated with the bank fall within the purview of definition of proceeds of crime under Prevention of Money Laundering Act?	18

2

ATTACHMENT

16. Whether the existence of a prosecution for a scheduled offence is a prerequisite for provisional attachment under section 5 of the Prevention of Money Laundering Act?	22
17. Whether a general recording a 'reason to believe' by the authorised officer of the Directorate of Enforcement is enough for provisional attachment under the Prevention of Money Laundering Act? Whether the Adjudicating Authority and the Directorate of Enforcement are required to give a detailed finding about the existence of ingredients of section 5(1) even if such issues were not raised?	23
18. What are the inbuilt statutory safeguards with regard to Provisional Attachment in the Prevention of Money Laundering Act?	27

	PAGE
19. Can the attachment of a property under the Prevention of Money Laundering Act continue if the reasons were not recorded in writing while making the attachment?	28
20. Will the duration of stay by a Court be excluded for computing the period of time for which provisional attachment can be made?	29
21. Does it automatically follow that the moment any person is found to be in possession of any proceeds of crime, provisional attachment must be made by presuming that the proceeds of crime are likely to be concealed, transferred or dealt with in a manner which may frustrate any proceedings for confiscation of the proceeds?	30
22. Whether a Writ Petition for quashing an order of provisional attachment can be moved directly before the High Court?	32
23. Can the attachment of assets over and above what are identified as proceeds of crime be made by the Enforcement Directorate?	36
24. Is it mandatory to issue a notice prior to provisional attachment under the Prevention of Money Laundering Act?	37
25. Whether attachment of proceeds of crime lapses in absence of non-filing of the charge-sheet within the statutory period prescribed by section 8(3)(a) of the Prevention of Money Laundering Act?	40
26. When the entire proceeds of crime are already secured with a Court, can other properties of the Accused be attached as proceeds of crime?	41
27. Can properties held by <i>bona fide</i> third parties be attached under Prevention of Money Laundering Act?	42
28. Can the properties of persons not named as accused under the Prevention of Money Laundering Act be attached under the provisions of Prevention of Money Laundering Act?	46
29. Whether provisional attachment can be made by the authorities without forwarding a report under section 173 of the Code of Criminal Procedure?	48
30. Can an attachment be made in India with regard to the commission of an offence in a foreign country corresponding to a scheduled offence?	51
31. Can property of 'equivalent value' in India be attached even if proceeds of crime are held in India?	51
32. Does the attachment under section 5 of Prevention of Money Laundering Act survive after the acquittal of the accused from a scheduled offense?	52
33. Whether the Provisional Attachment Order can be passed against the property of a family member of an individual accused of money laundering or a property transferred to a family member?	54

	PAGE
34. Can relatives of the Accused seek release of jewellery attached/seized from them under the Prevention of Money Laundering Act?	55
35. Whether Enforcement Directorate can attach the property for 'value equivalent' of the proceeds of crime without considering the Reasonable Market Value as on the day of attachment?	56
36. Can the Directorate of Enforcement attach properties of 'equivalent value' as proceeds of crime without trying to trace the actual proceeds of crime?	57
37. Can a property that has been sold to a <i>bona fide</i> third party before the passing of the Provisional Attachment Order be attached by the Directorate?	58

3

ADJUDICATION AND CONFISCATION

38. Can a show cause notice under section 8 of the Prevention of Money Laundering Act be challenged under Article 226 of the Constitution of India? Can it be challenged in Appeal?	59
39. What are the procedural safeguards provided in the proceedings for confirmation of attachment before the Adjudicating Authority?	61
40. Is the Adjudicating authority required to furnish all the documents relied upon while coming to its 'reason to believe' that the properties sought to be attached are proceeds of crime?	64
41. Can the Adjudicating Authority 'borrow reasons to believe' from the complaint filed by the Enforcement Directorate?	66
42. What is the procedure for granting inspection of records and for giving a reasonable hearing to the parties, prior to passing of orders by the Adjudicating Authority?	67
43. Can the Adjudicating Authority take advantage of <i>suo motu</i> extension of limitation as ordered by the Supreme Court due to Covid pandemic to confirm the provisional attachment order after a period of 180 days has passed?	68
44. Whether a Show Cause Notice under section 8 of Prevention of Money Laundering Act can be quashed if such notice is issued by a bench of Adjudicating Authority not constituted correctly by the reason of it not having a Judicial member?	69
45. Whether the Adjudicating Authority is required to serve a notice to a financier/mortgagee/lien holder of a property which is suspected of being proceeds of crime and subject to proceedings under section 8 of the Act even though such financier/mortgagee/lien holder of a property may not be in possession of the same?	71

	PAGE
46. Whether mere Appearance before the Adjudicating Authority would imply that the jurisdiction of the Authority has been submitted to?	72
47. Whether the Office of the Adjudicating Authority becomes ' <i>functus officio</i> ' with the expiry of 180 days' time period from the date of passing the order of provisional attachment unless the Adjudicating Authority completes the adjudication and confirms the order of provisional attachment before such 180 days' time period?	73
48. Whether an order of the Adjudicating Authority under section 8(3) of the Prevention of Money Laundering Act, merely affirms the provisional attachment order under section 5(1) and whether the two orders are interconnected or independent?	75
49. Whether provisional attachment can be quashed when the Notice under section 8 of Prevention of Money Laundering Act does not contain 'reasons to believe that any person has committed an offense under section 3 or is in possession of the Proceeds of Crime' but the said reasons stand incorporated in the Complaint under section 5(5) of the Act?	76
50. Whether the Scheme of section 8 of the Prevention of Money Laundering Act which may result in revealing the defense of the accused before the trial in the special Court starts, is violative of the protection conferred by Article 20(3) of the Constitution of India?	78
51. Whether confirmation of attachment proceedings by the Adjudicating Authority under section 8(3) of the Prevention of Money Laundering Act directly lead to possession of the property and transferring of money to the Directorate of Enforcement under section 8(4) of the Act ?	79
52. Whether attachment of a property of which the possession/title is disputed/under litigation can be confirmed without serving statutory notice under section 8(1) of the Prevention of Money Laundering Act to all the concerned parties?	83
53. Does the Adjudicating Authority have any power to review its orders under the Prevention of Money Laundering Act?	84
54. Can a <i>bona fide</i> third party whose properties are attached approach the Adjudicating Authority for release of attached property ?	85
55. Can the Adjudicating Authority confirm attachment of property mortgaged to a bank without serving the mandatory notice under section 8(1) or section 8(2) of the Prevention of Money Laundering Act to the bank and giving it an opportunity to be heard?	85
56. Can assets of a party allegedly connected to the activity of money laundering that have been provisionally attached be released upon furnishing of security?	86

	PAGE
57. Whether a purchaser of alleged 'tainted' property who is one of the accused in Economic Case Information Report is entitled to be supplied with a copy of the report and the recorded 'reasons to believe' for attachment?	87
58. Whether an accused under the Prevention of Money Laundering Act can be allowed to operate his pension account attached by Enforcement Directorate on humanitarian grounds?	88
59. Is it necessary that proceedings for the offence under Prevention of Money Laundering Act in terms of section 45 must be pending during confirmation of the provisional attachment under section 8(3) of the Act?	88
60. Whether the proceedings before Adjudicating Authority under Prevention of Money Laundering Act are civil proceedings or criminal proceedings?	89
61. Whether third parties can approach the Authorities claiming that they have no right and no title in the attached property in order to get their name deleted from Prevention of Money Laundering Act proceedings?	90
62. Can an order of the Adjudicating Authority confirming the provisional attachment that is silent on merits and quantum involved proceedings be sustained in Appeal?	91
63. Whether the passing of an order by the Adjudicating Authority without serving a copy of the rejoinder filed by the Directorate of Enforcement to the affected party is a violation of natural justice?	92

4

THE POWERS OF THE APPELLATE TRIBUNAL

64. Can a Petitioner move the High Court seeking a 'no coercive action' order through a Writ Petition when the Appeal is filed before the Appellate Tribunal under Prevention of Money Laundering Act but the Tribunal is not functioning?	93
65. Whether the Assistant/Deputy/Additional/Joint Director, Enforcement Directorate has the power to file an appeal under section 26(1) of the Act before the Tribunal though the section only mentions 'Director'?	94
66. Can a person whose property has not been attached, challenge the order of the Adjudicating Authority before the Appellate Tribunal?	95
67. Does the Prevention of Money Laundering Act Tribunal have the power to grant stay on the confirmation of provisional attachment order of the Adjudicating Authority?	96

	PAGE
68. Can the Appellate Tribunal stay the notice under section 8(4) of the Prevention of Money Laundering Act without giving any reasons for the same?	97
69. Can the composition/qualification and the service conditions of the Authorities and Members of the Tribunal under the Prevention of Money Laundering Act be challenged in a court of law?	98
70. Does the procedure for service of the order of the Appellate Tribunal under the Prevention of Money Laundering Act affect the limitation for the Appeal to the High Court? Who must be served with the order of the Appellate Tribunal?	99
71. Does the Appellate Tribunal have the power to order release of attached property?	100
72. Can the Appellate Tribunal under the Prevention of Money Laundering Act entertain a Miscellaneous Application filed after a Final Order has been passed by it in an Appeal?	104
73. Whether a stay granted by the Appellate Tribunal automatically expires within a period of six months unless extended by a speaking order ?	105
74. Whether the possession post attachment of property by the Directorate can be lifted by the Appellate Tribunal when wife and children of the Accused under the Prevention of Money Laundering Act were residing in such property when the Directorate took possession?	107
75. Can the Attachment order passed by the Adjudicating Authority be sustained when the Accused in the money laundering proceedings fails to file his reply as he was in Judicial Custody?	108
76. Whether the Appellate Tribunal has the Jurisdiction to pass any appropriate orders for violation of Fundamental Rights of the affected parties with relation to search and seizure and retention of records and property under the Prevention of Money Laundering Act?	109
77. Whether delay in filing a Restoration of Appeal Application can be condoned by the Appellate Tribunal?	109
78. Whether the Appellate Tribunal can pass a decree for recovery of money from the Enforcement Directorate?	110

5

THE POWERS OF THE HIGH COURT

79. Can the High Court exercise the power as provided under section 407 of the Code of Criminal Procedure to transfer a case from the Special Court exercising powers under the Prevention of Money Laundering Act?	111
---	-----

	PAGE
80. Can the High Court pierce the corporate veil while entertaining a Writ Petition under Article 226 of the Constitution of India challenging proceedings under the Prevention of Money Laundering Act?	112
81. Whether the Writ jurisdiction of a High Court can be invoked where the Appellate Tribunal refuses to allow the Petitioner to file documents and evidence not earlier produced before the Adjudicating Authority/Tribunal?	113
82. Whether a prayer for the use of properties attached by the Enforcement Directorate during the pendency of the trial before the Special court can be made in a Writ Petition before the High Court?	114
83. Can the High Court be directly approached in writ for stay on order of eviction of a property attached under the Act when an appeal before the Appellate Tribunal is dismissed for default and a restoration application is filed which is pending?	115
84. Whether the High Court may issue a writ of mandamus (Article 226) or exercise its supervisory jurisdiction (Article 227) to transfer/ consolidate multiple criminal proceedings in different cities arising out of the same cause of action?	116
85. Whether <i>bona fide</i> third parties can approach the High Court through a Writ Petition under Article 226 of the Constitution of India in order to lift attachment of property under Prevention of Money Laundering Act when such attachment has been confirmed without an opportunity to be heard?	117
86. What factors may be taken into consideration by the High Court while exercising its power under section 482 of the Code of Criminal Procedure in offences under Prevention of Money Laundering Act?	118
87. Whether the High Court can condone delay in filing of appeal against the order of the Tribunal beyond the period prescribed by Prevention of Money Laundering Act?	122
88. Can the High Court order money attached by the Enforcement Directorate in Prevention of Money Laundering Act proceedings against a financial institution or a corporate body to be released to the depositors or investors?	123
89. Can the High Court exercise its Writ Jurisdiction to quash a show cause notice under section 17(4) of the Prevention of Money Laundering Act issued by the Adjudicating Authority subsequent to a 'Search and Seizure' proceedings on the ground that the offence of money laundering was not made out and that the seized materials were in any manner related to the proceeds of crime?	124
90. Can the High Court be moved by a Petitioner for injunction against proceedings by the Enforcement Directorate based upon a 'seizure memo' even if the appellate remedy has already been exercised by the Petitioner?	125

	PAGE
91. Whether the High Court can appoint a Special Inquiry team to look into allegation of corruption and money laundering in a public interest litigation?	126
92. Whether the Doctrine of 'Forum Non-Conveniens' can be invoked when a Writ Petition is sought to be filed in New Delhi by an aggrieved Petitioner from outside Delhi, considering that both the Adjudicating Authority and the Appellate Tribunal are located in New Delhi?	127
93. If the complaint is filed by the Enforcement Directorate in one State and the trial is before the Special Court in that state while the properties attached are in another state, which High Court would have the Jurisdiction to hear a Petition challenging the Attachment?	130
94. Could the Adjudication of an Appeal without deciding of an application filed before the Adjudicating Authority be sufficient for a High Court to entertain a Writ Petition to challenge the order? Can a Writ lie directly from the order of the Adjudicating Authority?	131
95. Whether the Adjudicating Authority can ignore the order of quashing of attachment passed by a High Court on the basis that the Enforcement Directorate may challenge the same in the Supreme Court?	132
96. Can an Enforcement Case Information Report be sought to be quashed under Article 226/227 of the Constitution of India?	133

6

INVESTIGATION UNDER THE PREVENTION OF MONEY LAUNDERING ACT

97. Is the term Investigation as contemplated under Prevention of Money Laundering Act similar in its scope and ambit to that used under the Code of Criminal Procedure?	134
98. Is the existence of 'reasonable belief' required for the commencement of investigation under the Prevention of Money Laundering Act?	136
99. Does the Enforcement Directorate or the Adjudicating Authority need to adjudicate upon its jurisdiction before issuing summons when such points are raised by the accused?	136
100. Is a Writ Petition maintainable against a Notice issued by the Directorate of Enforcement under section 50 of the Prevention of Money Laundering Act?	137
101. Can an Advocate be permitted to be present during the recording of the statement of a person under section 50 of the Act?	139
102. Can the copy of statement recorded under section 50 of the Prevention of Money Laundering Act be demanded by the Deponent?	139

	PAGE
103. Can an advocate/professional be summoned under section 50 of the Prevention of Money Laundering Act to give evidence upon a matter regarding clients?	140
104. Can the persons to whom the summons are issued under section 50 of Prevention of Money Laundering Act, claim the protection of the Right under Article 20(3) of the Constitution of India that states that no person accused of any offense shall be compelled to be a witness against himself?	141
105. What are the safeguards included in section 18 over and above those provided in section 17 of the Prevention of Money Laundering Act?	143
106. Can any action (Search and Seizure) under section 17(1) of the Prevention of Money Laundering Act, conducted by authorities without recording any 'Reasons to believe' be valid?	144
107. Does the absence of safeguards as provided by the Code of Criminal Procedure regarding the search and seizure without a formal First Information Report being filed or a complaint being filed under a scheduled offense make the scheme of section 17 unconstitutional?	145
108. Does the deletion of the first 'proviso' which required a report to be forwarded to a Magistrate or a complaint to be filed before a Magistrate as a precondition for Search to be conducted as per section 17 and section 18 make these sections Unconstitutional?	147
109. Whether retention of frozen property can continue even after expiry of 180 days after attachment even though no allegation of involvement in the scheduled offence or under the Prevention of Money Laundering Act is found?	149
110. Can accounts be frozen and can extension or retention of the same be allowed in the absence of search action under section 17 of the Prevention of Money Laundering Act?	150
111. Can the Retention Order for seized/frozen properties or documents passed by Adjudicating Authority be set aside if it is not a reasoned order considering the merits of case?	151
112. Whether the Adjudicating Authority has the Jurisdiction to extend the period of retention of records in second retention application after expiry of 180 days from date of first retention application?	152
113. Can the Adjudicating Authority direct the Directorate of Enforcement to file a fresh application for retention of seized property after the period prescribed by section 20(1) of the Prevention of Money Laundering Act is over and the earlier application for retention is not allowed?	152
114. What is an Enforcement Case Information Report under the Prevention of Money Laundering Act? How does it compare to a First Information Report?	153

	PAGE
115. Can the Enforcement Directorate withhold a copy of 'complaint' (Enforcement Case Information Report) made by the directorate on basis of the investigation from the accused?	156
116. What action can the Directorate of Enforcement take with regard to False information or failure to give information by a person under the prevention of the Money Laundering Act?	158
117. What is the procedure to be followed while passing orders of search and seizure/Inquiry/Attachment under the Prevention of Money Laundering Act, when letters of request are received under Chapter IX of the Act from a contracting state?	159
118. Can the investigation of offenses under the Prevention of Money Laundering Act be transferred to the Central Bureau of Investigation?	161
119. What were the observations of the Supreme Court on the opacity of the Enforcement Directorate manual?	162

7

ARREST AND BAIL

120. What are the inbuilt safeguards in section 19 of the Prevention of Money Laundering Act that provides for arrest of persons?	163
121. Would the arrest under section 19 of the Prevention of Money Laundering Act made by the authorised officers be <i>ex facie</i> manifestly arbitrary and unconstitutional on the ground that there is no formal complaint for the offense of money laundering filed for the offense of money laundering?	164
122. Whether bail can be granted for offences under the Prevention of Money Laundering Act?	166
123. What are the provisions concerning arrest and the procedural safeguards with respect to arrest as contained in the Prevention of Money Laundering Act?	167
124. Whether the Assistant Director of Enforcement has the authority to affect arrest of the accused?	168
125. Whether the accused arrested under the Prevention of Money Laundering Act needs to be informed about the grounds of his arrest prior to his arrest?	172
126. Whether anticipatory bail can be granted for offences under the Prevention of Money Laundering Act?	173
127. Whether bail can be granted under Prevention of Money Laundering Act without complying with the provisions of section 45(1) of Prevention of Money Laundering Act?	175

	PAGE
128. Whether the Judgment of the Supreme Court in <i>Nikesh Tarachand Shah v. Union of India</i> (2018) 11 SCC 1 has lost its significance in light of the amendment to section 45(1) of Prevention of Money Laundering Act?	177
129. On what reasoning did the Supreme Court in Vijay Madanlal Choudhary distinguish the view taken in <i>Nikesh Tarachand Shah</i> with regards to the Twin Conditions for bail?	184
130. Is a court required to arrive at a finding of fact that the twin conditions are being fulfilled for grant of bail under section 45(1) of the Prevention of Money Laundering Act?	186
131. Whether an accused is entitled to statutory bail under section 167(2) of Code of Criminal Procedure for offences under Prevention of Money Laundering Act?	187
132. Whether twin conditions would apply to an application for bail moved under section 436A of the Code of Criminal Procedure for offences under Prevention of Money Laundering Act?	188
133. Are the Twin Conditions as laid down in section 45(1) Prevention of Money Laundering Act applicable to the grant of anticipatory bail?	190
134. Whether section 45 of the Prevention of Money Laundering Act applies the twin conditions contained therein to the bail application of an Applicant not accused of committing a scheduled offence under the Act?	191
135. Whether the fact that a scheduled offence is cognizable or not would have an impact on the grant of bail under the Prevention of Money Laundering Act?	192

8

POWERS OF THE SPECIAL COURT

136. What Court shall have jurisdiction over the trial for offenses under the Prevention of Money Laundering Act?	194
137. What is the interplay between the proceedings before the Special Court and the proceedings before the authorities as prescribed by the Prevention of Money Laundering Act? Do the proceedings before the Prevention of Money Laundering Act authorities need to be completed before the Special Court proceeds with the prosecution?	195
138. If there are multiple special courts designated under the Prevention of Money Laundering Act would the special court already having taken cognizance of the offense of money laundering be competent to try the predicate offense or any other designated court?	197

	PAGE
139. Can a person arrested for offenses under the Prevention of Money Laundering Act be produced before a Magistrate as per section 19 of the Prevention of Money Laundering Act in those jurisdictions where the Special Court has already been constituted?	198
140. Can non-bailable warrants be issued by the Special Court to compel the appearance of accused in Court even when the accused have been cooperating with the investigative authorities and have duly appeared before the said authority?	199
141. Is the clubbing of trials for the Predicate offense and the offense under the Prevention of Money Laundering Act compulsory? Can such clubbing be done on an application made by an accused?	201
142. At what stage can the prosecution for the Scheduled offenses proceedings be clubbed with the proceedings in the special court under the Prevention of Money Laundering Act?	203
143. Is it necessary that all offenses made out as predicate offenses need to be 'scheduled offenses' for proceedings before the Special court under Prevention of Money Laundering Act?	204
144. Can the special court under Prevention of Money Laundering Act try predicate offenses including offenses under Prevention of Corruption Act and the Narcotic Drugs and Psychotropic Substances Act, 1985?	204
145. Are the trials under Prevention of Money Laundering Act and for the scheduled offense that are prosecuted together as committed to the Special Court joint trials?	206
146. Does an accused already in custody facing trial for a scheduled offense need to be produced before the Special court while taking cognizance of the offense under the Prevention of Money Laundering Act?	207
147. Can the Directorate of Enforcement file a Supplementary complaint before the Special Court under the Prevention of Money Laundering Act?	207
148. Is the authorisation under the second proviso to section 45(1) of the Prevention of Money Laundering Act required to be granted only in the name of the President of India?	209

9

THE ENFORCEMENT DIRECTORATE AND OTHER AGENCIES

149. Which are the agencies responsible for the administration and enforcement of the Prevention of Money Laundering laws in India?	211
---	-----

	PAGE
150. Whether the Enforcement directorate has the Power to inquire or investigate about suspicious transactions relating to deposit of Indian currencies with financial intermediaries?	212
151. Do Police officers have co-extensive powers and can they take cognizance of/investigate a matter under Prevention of Money Laundering Act?	212
152. Whether the Authorities under Prevention of Money Laundering Act are required to follow the procedures laid down by the Code of Criminal Procedure for investigation by the police?	214
153. Whether the Enforcement Directorate is duty bound to provide the 'reasons to believe' while passing orders under section 17 or section 5(1) of the Prevention of Money Laundering Act, to the concerned parties?	215
154. Is the amendment to section 13(2) of the Prevention of Money Laundering Act which empowers the Director with the discretion to issue only a warning or impose fine prospective or retrospective?	219
155. What is the procedure to be followed by the Enforcement Directorate when letters of request are received under section 60 of the Act from a contracting state?	220
156. Can the local police of a state issue summons under section 160(1) of the <i>Code of Criminal Procedure</i> to the officers of the Enforcement Directorate outside the local jurisdiction of the Police station?	222
157. What is the procedure to be followed by the Enforcement Directorate while forwarding the 'reasons to believe' and the application under section 17(4) of the Prevention of Money Laundering Act to the Adjudicating Authority seeking continuation of the freezing orders and confiscation?	223
158. Whether the Enforcement Directorate ought to transmit all the documents, which are in its possession, to the Adjudicating Authority while sending the same in a sealed cover under Rule 8 of the Prevention of Money Laundering (Forms, Search and Seizure or Freezing and the manner of forwarding the reasons and material to the Adjudicating Authority, impounding and custody of records and the period of retention) Rules, 2005?	225
159. Can a parallel investigation be carried out for the scheduled offenses when investigation under the Prevention of Money Laundering Act is ongoing?	226
160. Can investigation under Prevention of Money Laundering Act be done when the primary offense is investigated by the Central Bureau of Investigation and the concerned state government has revoked the consent given to the Central Bureau of Investigation for carrying out investigation within the territory of that state?	227

	PAGE
161. Can the Enforcement Directorate freeze the bank accounts/attach property as an interim measure before recording reasons in writing that there is a 'reason to believe' that section 5(1) or section 17(1) of Prevention of Money Laundering Act is attracted to the facts of the case?	228
162. Can the Enforcement Directorate seek eviction from attached properties of the persons in possession before the statutory period of limitation for appeal before the Tribunal is over?	232
163. Does the competent authority under the Prevention of Money Laundering Act need to wait for the disposal of the appeal by the Tribunal before the confiscation of property under section 8 of the Prevention of Money Laundering Act?	234
164. Can the Enforcement Directorate ask the Tehsildar not to issue revenue extracts for properties that have not been attached under section 5 of the Prevention of Money Laundering Act?	236
165. Can the Enforcement Directorate file a complaint to the local police when it finds out that a scheduled offense has occurred?	236
166. Can the Directorate of Enforcement take cognizance of an offense of money laundering based on an offense that is not scheduled?	237
167. Can officers of the Directorate of Enforcement be Considered police officers?	237
168. Can private individuals file complaints for offenses under the Money Laundering Act with the Directorate of Enforcement like they can at a police station for scheduled offenses? If this is refused, can they move a Court seeking direction to be given to Enforcement Directorate to register an offense under the Prevention of Money Laundering Act?	238
169. Can the Directorate of Enforcement make a complaint to the police for a scheduled offense even if such complaint is not filed?	240
170. Does the Enforcement Directorate have the authority to attach any movable or any immovable property which is in the custody of a court without taking leave of the court?	241
171. Whether the Adjudicating Authority and Directorate of enforcement should give its own finding based on independent investigation rather than rely upon the calculation of another agency?	242

10

INTERPLAY WITH SCHEDULED OFFENCES

172. Can a person be prosecuted for the offense of money laundering even if he is found not guilty of the scheduled offenses?	243
---	-----

	PAGE
173. Is the Directorate of Enforcement required to wait for results of the prosecution of the scheduled offenses in order to initiate proceedings under section 3 of Prevention of Money Laundering Act?	246
174. Can proceedings under Prevention of Money Laundering Act be initiated for an offense which was not scheduled at the outset, but was introduced through an amendment at a later point of time?	248
175. Does the prosecution for an offense under section 3 of Prevention of Money Laundering Act against a person who is not accused of a scheduled offense survive after the acquittal of the accused from a scheduled offense?	250
176. Would predicate offenses that were scheduled when the complaints were filed, but were subsequently removed from the schedule still attract the rigours of the Prevention of Money Laundering Act?	252
177. Can a complaint filed by the Enforcement Directorate in Prevention of Money Laundering Act proceedings be used in an application under section 482 of the <i>Code of Criminal Procedure</i> to quash proceedings regarding predicate offenses?	253
178. Can proceedings under the Prevention of Money Laundering Act be initiated for those predicate offenses that were committed before the Act came into operation?	253
179. Is the classification or the gravity of the Scheduled offense relevant for the purposes of the Prevention of Money Laundering Act?	256
180. Can properties acquired before the commission of the scheduled offense or prior to the Prevention of Money Laundering Act coming into force fall under the definition of "proceeds of crime" and be attached under the Act?	257
181. Is it necessary that a scheduled offense needs to be made out for Prevention of Money Laundering proceedings to be initiated? Will a predicate offense of a domestic law corresponding to a scheduled offense also attract the provisions of the Act?	259

11

INTERPLAY WITH OTHER STATUTORY LAWS

182. Whether offenses under the Prevention of Money Laundering Act are cognizable after the amendment of 2005?	262
183. What happens in case of a conflict between the provisions of Prevention of Money Laundering Act and <i>Code of Criminal Procedure</i> ?	265
184. Are the Provisions of sections 41, 41A and other beneficial provisions of the Code of Criminal Procedure applicable to proceedings under the Prevention of Money Laundering Act?	266

	PAGE
185. Are sections 207 and 208 of the <i>Code of Criminal Procedure</i> applicable to Prevention of Money Laundering Act Proceedings?	267
186. Whether the Directorate of Enforcement is required to file the final form under section 173 of the <i>Code of Criminal Procedure</i> before the designated special court if no offense of money laundering is made out?	268
187. Whether all accused under Prevention of Money Laundering Act need to be charge sheeted under section 173 of the <i>Code of Criminal Procedure</i> for scheduled offenses under the Act?	270
188. Are the safeguards provided to women under the <i>Code of Criminal Procedure</i> available to women under section 50 of the Prevention of Money Laundering Act?	271
189. Do the provisions of Prevention of Money Laundering Act have an overriding effect on the Recovery of Debts and Bankruptcy Act, Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act and Insolvency Code?	273
190. Is a sanction under section 197 of the <i>Code of Criminal Procedure</i> required to prosecute a public servant under the Prevention of Money Laundering Act?	280
191. Can the Enforcement Directorate oppose a scheme of amalgamation under the Companies Act on the grounds that if the same is allowed, the same may hamper the discovery of proceeds of crime/ money laundering?	280
192. Can compounding under Rule 8 of Foreign Exchange (Compounding Proceedings) Rules, 2000, be refused by the Reserve bank of India or by the Enforcement Directorate for offenses under Foreign Exchange Management Act only on the grounds that proceedings are initiated by the Enforcement Directorate under Prevention of Money Laundering Act?	281
193. What is the co-relation between the Fugitive Economic Offenders Act, 2018 and the Prevention of Money Laundering Act?	284
194. Does the Appellate Tribunal have jurisdiction to pass order for deletion of entry of declaration of the Appellant's account as 'Non-Performing Asset' which has been done by the Bank due to the actions of the Directorate?	284
195. If a state brings about an Act that is in conflict with the provisions of Prevention of Money Laundering Act, which Act shall prevail?	285
196. Are the Provisions of section 205 of the Criminal Procedure Code which provides for dispensing with the personal appearance of the Accused applicable to proceedings under the Prevention of Money Laundering Act?	286

	PAGE
197. Whether the Moratorium imposed by section 14 of the Insolvency and Bankruptcy code has an overriding effect over sections 5 and 8 of the Prevention of Money Laundering Act?	287

12

BURDEN OF PROOF

198. What is the purport of section 24 of the Prevention of Money Laundering Act that shifts the burden of proof onto the accused? How are the presumptions in section 24(a) and 24(b) of the Act different?	290
199. Does section 24 of the Prevention of Money Laundering Act that shifts the burden of proof onto the Accused apply to the attachment proceedings or proceedings before the special court? Is it a relevant consideration during the consideration of grant of bail by the Special Court?	292
200. Does section 24 of the Prevention of Money Laundering Act that shifts the burden of proof onto the accused stand the test of constitutionality?	295