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One day Workshop on Prevention of Money Laundering Act, 2002

27th July, 2019

***Venue: Delhi Judicial Academy, Dwarka, Sector - 14,
New Delhi – 110078
India***



Laws on Money Laundering

A. Statutes

S. No.	Acts
1.	The Banking Regulation Act, 1949
2.	Benami Transactions (Prohibition) Act, 1988
3.	Black Money (Undisclosed Foreign Income And Assets) and Imposition of Tax Act, 2015
4.	Central Vigilance Commission Act, 2003
5.	Code of Criminal Procedure, 1973
6.	Companies Act, 2013
7.	Constitution of India, 1950
8.	Finance Act, 2019
9.	Fugitive Economic Offenders Act, 2018
10.	Indian Evidence Act, 1872
11.	Indian Penal Code, 1860
12.	Information Technology Act, 2000
13.	Prevention of Money Laundering Act, 2002
14.	Special Court (Trial of Offences Relating to Transactions in Securities) Act, 1992

B. Bills and Ordinance

S. No.	Title
1.	Companies (Second Amendment) Ordinance, 2019
2.	Prevention of Money Laundering (Amendment) Bill, 2011
3.	Prevention of Money Laundering (Amendment) Bill, 2008
4.	Criminal Law Amendment Ordinance, 1944

C. Rules

S. No.	Title
1.	Companies (Restriction on number of layers) Rules, 2017.
2.	Prevention of Money Laundering (Maintenance of Records) Rules, 2015
3.	Prevention of Money-laundering (Maintenance of Records of the Nature and Value of Transactions, the Procedure and Manner of Maintaining and Time for Furnishing Information and Verification and Maintenance of Records of the Identity of the Clients of the Banking Companies, Financial Institutions and Intermediaries) Second Amendment Rules, 2010- Obligation of banks
4.	Prevention of Money Laundering (The manner of forwarding a copy of the order of provisional attachment of property along with the material, and copy of the reasons along with the material in respect of the survey to the adjudicating authority and it's period of retention) Rules, 2005
5.	Prevention of Money-laundering (Receipt and Management of Confiscated Properties) Rules, 2005
6.	Prevention of Money laundering (Forms, Search and Seizure 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
7.	Prevention of Money-laundering (Forms and the Manner of Forwarding a Copy of Order of Arrest of a Person along with the Material to the Adjudicating Authority and its period of Retention)



	Rules, 2005
8.	Prevention of Money-laundering (the Manner of Forwarding a Copy of the Order of Retention of Seized Property along with the Material to the Adjudicating Authority and the period of its Retention) Rules, 2005
9.	Prevention of Money-laundering (Manner of Receiving the Records authenticated Outside India) Rules, 2005
10.	Prevention of Money-laundering (Appeal) Rules, 2005

D. Manuals and Guidelines

S. No.	Title	Source
1.	Guidelines on Anti-Money Laundering (AML) Standards and Combating the Financing of Terrorism (CFT) /Obligations of Securities Market Intermediaries, 2018	https://www.sebi.gov.in/legal/master-circulars/jul-2018/guidelines-on-anti-money-laundering-aml-standards-and-combating-the-financing-of-terrorism-cft-obligations-of-securities-market-intermediaries-under-the-prevention-of-money-laundering-act-2002-a-_39431.html
2.	Internal Ombudsman Scheme for Scheduled Commercial Banks, 2018	https://rbidocs.rbi.org.in/rdocs/PressRelease/PDFs/PR542D5D2F2E0ED9F4B58B43C9F205E658763.PDF
3.	Guiding Principles for determination of Place of Effective Management (POEM) of a Company, 2017	https://www.incometaxindia.gov.in/news/circular06_2017.pdf
4.	Vigilance Manual, 2017	http://www.cvc.nic.in/sites/default/files/vmn06092017.pdf
5.	Master Directions on Frauds – Classification and Reporting by commercial banks and select FIs, 2016	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/MD28A4C421E7F7724C07B38E3C6207F3548E.PDF
6.	Master Direction - Know Your Customer Direction, 2016	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/MD18KYCF6E92C82E1E1419D87323E3869BC9F13.PDF
7.	Framework for dealing with loan frauds, 2015	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/CR5900713FDE445A947BC883964ED34BCA00E.PDF
8.	SEBI Master Circular on Anti Money Laundering (AML and Combating Financing of Terrorism (CFT)- Obligations of Intermediaries under Prevention of Money Laundering Act, 2002 and Rules Framed there-under (2009)	https://rbidocs.rbi.org.in/rdocs/notification/PDFs/73IKYC010709_F.pdf
9.	Obligation of NBFCs, 2008	https://fiuindia.gov.in/pdfs/downloads/86169.pdf
10.	Know Your Customer (KYC) Norms/ Anti-Money Laundering	https://fiuindia.gov.in/pdfs/downloads/76829.pdf



	(AML)-Wire Transfers, 2007	
11.	Guidelines on Anti Money Laundering Standards, 2006	https://fiuindia.gov.in/pdfs/downloads/SEBI20060118.pdf
12.	Obligation of Banks, 2006	https://fiuindia.gov.in/pdfs/downloads/69404.pdf
13.	Obligation of Regional Rural Bank, 2006	https://fiuindia.gov.in/pdfs/downloads/69278.pdf
14.	Anti-Money Laundering Guidelines for Authorized Money Changers 2005	https://fiuindia.gov.in/pdfs/downloads/67563.pdf
15.	Anti money laundering model operating manual for banks and other covered institutions	http://www.bsp.gov.ph/downloads/Regulations/attachments/2002/cl010702a.pdf
16.	Certified Anti Money Laundering Expert	http://www.indiaforensic.com/education/mfa/CAME_brochure.pdf
17.	Comprehensive Guidelines Regarding Investigation Abroad and Issue of Letters Rogatory	https://mha.gov.in/sites/default/files/LR-170709.pdf
18.	Advisory on Safety of Journalists	https://mha.gov.in/sites/default/files/Advisafety_20-10-2017_24102017_2.pdf
19.	Cyber Crime Investigation Manual	https://uppolice.gov.in/writereaddata/uploaded-content/Web_Page/28_5_2014_17_4_36_Cyber_Crime_Investigation_Manual.pdf

E. Reports

S. No.	Title	Source
	Law Commission	
1.	Report No. 258, Prevention of Bribery of Foreign Public Officials and Officials of Public Interest Organizations- A study and proposed amendments	http://lawcommissionofindia.nic.in/reports/Report258.pdf
2.	Report No. 239, Expeditious Investigation and Trial of Criminal Cases Against Influential Public Personalities	http://lawcommissionofindia.nic.in/reports/report239.pdf
3.	Report No. 179, The Public Interest Disclosure and Protection of Informers	http://lawcommissionofindia.nic.in/reports/179rpt1.pdf
4.	Report No. 177, Law Relating to Arrest	http://lawcommissionofindia.nic.in/reports/177rpt1.pdf
5.	Report No. 161, Central Vigilance Commission and Allied Bodies	http://lawcommissionofindia.nic.in/101-69/Report161.pdf
6.	Report No. 130, Benami Transactions- A continuum	http://lawcommissionofindia.nic.in/101-169/Report130.pdf
7.	Report No. 93, Disclosure of Sources of Information by Mass Media	http://lawcommissionofindia.nic.in/51-100/Report93.pdf
8.	Report No. 57, Benami Transactions	http://lawcommissionofindia.nic.in/51-100/Report57.pdf
9.	Report No. 47, The Trial and Punishment of Social and	http://lawcommissionofindia.nic.in/1-



	Economic Offences	50/Report47.pdf
10	Report No. 29, Proposal to Include Certain Social and Economic Offences in the Indian Penal Code	http://lawcommissionofindia.nic.in/1-50/Report29.pdf
	Parliamentary Standing Committee	
1	Report No. 24, Working of Central Bureau of Investigation	http://164.100.47.5/newcommittee/reports/EnglishCommittees/Committee%20on%20Personnel,%20PublicGrievances,%20Law%20and%20Justice/24threport-Law&Justice.pdf

E. International Instruments

S. No	Title	Source
1.	FATF and MENAFATF (2015), Money Laundering through the Physical Transportation of Cash , FATF, Paris, France and MENAFATF, Manama, Bahrain	https://www.fatf-gafi.org/media/fatf/documents/reports/money-laundering-through-transportation-cash.pdf
2.	FATF (2012-2019), International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation, FATF, Paris, France	http://www.fatf-gafi.org/media/fatf/documents/recommendations/pdfs/FATF%20Recommendations%202012.pdf
3.	UN Resolution 60/288- United Nations Global Counter Terrorism strategy, 2006(Adopted at General Assembly)	https://documents-dds-ny.un.org/doc/UNDOC/GEN/N05/504/88/PDF/N0550488.pdf?OpenElement
4.	United Nations Convention Against Corruption, 2003	https://www.unodc.org/documents/treaties/UNCAC/Publications/Convention/08-50026_E.pdf
5.	United Nations Convention Against Trans-national Organised Crime, 2000	https://www.unodc.org/documents/middleeastandnorthafrica/organised-crime/United_Nations_Convention_Against_Transnational_Organized_Crime_And_The_Protocols_Thereto.Pdf
6.	International Convention for the Suppression of the Financing of the Terrorism, 1999	https://treaties.un.org/doc/db/Terrorism/english-18-11.pdf
7.	Political Declaration and Action Plan against Money Laundering, 1998 (Adopted at Twentieth Special Session of the United Nations General Assembly)	https://www.imolin.org/imolin/ungadec.html
8.	United Nations Convention Against Illicit Traffic in Drugs and Psychotropic Substances, 1988	https://www.unodc.org/pdf/convention_1988_en.pdf
9.	Money Laundering and the Financing of Terrorism: The UN Response	https://www.imolin.org/pdf/imolin/UNres03e.pdf
10.	Model Legislation on Money Laundering and Financing of Terrorism	https://www.imf.org/external/np/leg/amlcft/eng/pdf/amlml05.pdf



F. Case Laws

S. No.	Title	Citation
	Prevention of Money Laundering Act, 2002	
(i)	Constitutional validity of the Act	
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1.	<i>Pareena Swarup v. Union of India</i> (¶¶ 4, 6, 8, 10)	(2008) 14 SCC 107
	Delhi High Court	
1.	<i>J Sekar v Union of India</i>	W.P. C 5320/2017 Dated 11/1/2018
	Other High Courts	
1.	<i>B. Rama Raju v Union of India</i> (¶¶ 1, 3-10, 57, 98-100, 107, 108, 121, 122, 126, 127, 133)	2011 SCC OnLine AP 152 (Andhra Pradesh HC)
(ii)	Retrospective Application/ Aspect of continuing offence	
	Delhi High Court	
1.	<i>Mahanivesh Oils & Foods Pvt. Ltd. v. Directorate of Enforcement</i> (¶¶ 29-32)	AIR 2016 Delhi 54
2.	<i>Arun Kumar Mishra and Ors v Union of India and Ors</i> (¶¶ 7-13)	208(2014)DLT56
	Other High Courts	
1.	<i>Satyam Computer Services Limited v Directorate of Enforcement</i> (¶¶ 29-70)	W.P. No 37487/2012 Dated 31/12/2018 (Andhra Pradesh HC)
2.	<i>Joint Director, Enforcement Directorate and Others Vs. M/s.Obulapuram Mining Company Pvt Ltd (Karnataka)</i> (¶¶ 11)	2017 SCC online Kar 2304
3.	<i>Samsuddin AK v Union of India and Ors</i> (¶¶ 3)	2016 (4) KHC 524 (Kerala HC)
4.	<i>B. Rama Raju v. Union of India</i> (¶¶ 3, 52)	(2011) 164CompCas149(AP)
	Appellate Tribunal	
1.	<i>Chief Manager Syndicate Bank v Deputy Director PMLA</i> (¶¶ 9-11)	FPA-PMLA-34 AHD 2008 Dated 6/4/2011 (New Delhi)
(iii)	Scheduled Offence	
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1.	<i>Nikesh Tarachand Shah v. Union of India</i> (¶¶ 28, 45)	AIR 2017 SC 5500
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1.	<i>Samsuddin AK v Union of India and Ors</i> (¶¶ 3)	2016 (4) KHC 524 (Kerala HC)
2.	<i>Sushil Kumar Katiyar v Union of India and Ors</i> (¶¶15-38)	US 482 No. 194/2015 Dated 10/5/2016 (Allahabad HC)
3.	<i>Shibamoy Dutta and Ors v Manoj Kumar</i> (¶¶43-57)	CRR 1137/2015 Dated 20/1/2016 (Calcutta HC)
	Appellate Tribunal	
1.	<i>Munish Munir Khan v Deputy Director PMLA</i> (¶¶54-56,71)	MP-PMLA-267/MUM/2012 Dated 1/1/2014 (New Delhi)
2.	<i>Jeevan Kumar and Ors v Deputy Directorate of Enforcement</i> (¶¶29-35)	FPA-PMLA-169/2011 Dated 9/3/2005 (New Delhi)
(iv)	Cognizable Offence	
	Delhi High Court	
1.	<i>Veerbhadra Singh and Anr v Enforcement Directorate and Anr</i> (¶¶123-147)	W.P. Cr 856/2016 Dated 3/7/2017
(v)	Proceeds of Crime	
	Delhi High Court	
1.	<i>Deputy Director Directorate of Enforcement Delhi v Axis Bank and Ors</i> (¶¶103-111)	2019(2)Crimes181(Del)
2.	<i>Veerbhadra Singh and Anr v Enforcement Directorate and Anr</i> (¶¶123-147)	W.P. Cr 856/2016 Dated 3/7/2017
3.	<i>B. Rama Raju v Union of India</i> (¶¶ 103)	2011 SCC OnLine AP 152 (Andhra Pradesh HC)
	Other High Courts	
1.	<i>Usha Agarwal v Union of India and Ors</i> (¶¶60-66)	2018 Cr LJ 1691 (Sikkim HC)
	Appellate Tribunal	
1.	<i>Union Bank of India v Deputy Director Directorate of Enforcement</i> (¶¶34-39)	FPA-PMLA-2376/MUM/2018 Dated 28/3/2019 (New Delhi)
2.	<i>Munish Munir Khan v Deputy Director PMLA</i> (¶¶54-56,71)	MP-PMLA-267/MUM/2012 Dated 1/1/2014 (New Delhi)



(vi)	Arrest	
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1.	<i>Union of India v Hassan Ali Khan</i> (¶¶ 10, 11, 12, 13, 14, 17)	(2011) 12 SCC 684
	Delhi High Court	
1.	<i>Rajbhushan Omprakash Dixit v Union of India</i> (¶¶ 42-57)	W.P. Cr 363/2018 Dated 18/2/2018
2.	<i>Moin Akhtar Qureshi v Union of India and Ors</i> (¶¶ 60-90)	W.P. Cr 2465/2017 Dated 1/12/2017
	Other High Courts	
1.	<i>Chhagan Chandrakant Bhujbal v Union of India</i> (¶¶ 9, 48, 62, 63, 65, 77, 88, 105, 109, 110, 112-115, 120-124, 133, 136, 149, 199, 200)	2017(1)BomCR(Cri)300
2.	<i>Shibamoy Dutta and Ors v Manoj Kumar</i> (¶¶ 10-18)	CRR 1137/2015 Dated 20/1/2016 (Calcutta HC)
3.	<i>Rakesh Manekchand Kothari v Union of India</i> (¶¶ 10)	Special Cr Application (Direction) No. 4496/2014 Dated 16/1/2015 (Gujarat HC)
(vii)	Bail	
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1.	<i>Pradeep Ram v State of Jharkhand and Ors</i> (¶¶ 9-29)	Cr Appeal No. 816-817/2019 Dated 1/7/2019
2.	<i>Nikesh Tarachand Shah v. Union of India</i> (¶¶ 28, 45)	AIR 2017 SC 5500
3.	<i>Rohit Tandon v. Enforcement Directorate</i> (¶¶ 6, 16, 21, 27, 29)	AIR2017SC5309
4.	<i>Gautam Kundu v. Manoj Kumar</i> (¶¶ 26-30, 33, 37, 38)	AIR 2016 SC 106
5.	<i>Union of India v. Hassan Ali Khan</i> (¶¶ 27, 28)	2011(11)SCALE302
	Delhi High Court	
1.	<i>Raj Kumar Goel v. Directorate of Enforcement</i> (¶¶ 24-26)	Bail App. 350 and 437/2018 Dated 10/5/2018
2.	<i>Yogesh Mittal v Enforcement Directorate</i> (¶¶ 16-21)	Bail App. 1165/2017 Dated 16/1/2018
3.	<i>Yogesh Mittal v Enforcement Directorate</i> (¶¶ 44-80)	Bail App. 1165/2017 Dated 14/9/2017
4.	<i>Gaurav Gupta v. Directorate of Enforcement</i> (¶¶ 18, 25-27, 29-31)	2015CriLJ3871
	Other High Courts	
1.	<i>Manish Jain v Union of India</i> (¶¶ 6-10)	Bail No. 9496/2017 Dated 2/5/2019 (Allahabad HC)
2.	<i>Pankaj Jain v Assistant Director Directorate of Enforcement</i> (¶¶ 18-27)	Bail No. 2504/2019 Dated 16/4/2019



		(Allahabad HC)
3.	<i>Bhoopesh Kumar Jain v Deputy Director Directorate of Enforcement</i> (¶¶12-24)	H.C.P. No 2171/2018 Dated 27/3/2019 (Madras HC)
4.	<i>Usha Agarwal v Union of India and Ors</i> (¶¶60-66)	2018 Cr LJ 1691 (Sikkim HC)
5.	<i>Chhagan Bhujbal v Union of India</i> (¶¶ 9, 48, 62, 63, 65, 77, 88, 105, 109, 110, 112-115, 120-124, 133, 136, 149, 199, 200)	2017(1)BomCR(Cri)300
6.	<i>Hari Narayan Rai v. UOI</i> (¶¶ 3, 4)	2011 Cri LJ (NOC) 258 (JHA)
(viii)	Cognizance	
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1.	<i>Veerbhadra Singh and Anr v Enforcement Directorate and Anr</i> (¶¶123-147)	W.P. Cr 856/2016 Dated 3/7/2017
	Other High Courts	
1.	<i>Khekh Ram and Ors v Narcotics Central Bureau and Ors</i> (¶¶26-30)	Cr Appeal No. 450/2016 Dated 29/12/2017 (Himachal Pradesh HC)
2.	<i>Sushil Kumar Katiyar v Union of India and Ors</i> (¶¶31-38)	U/S 482 No. 1914/2015 Dated 10/5/2016 (Allahabad HC)
3.	<i>Mukesh Kumar Jai Kishan Sharma v State of Gujarat</i> (¶¶39-60)	Special Criminal Application (Quashing) No. 5002/2015 Dated 6/5/2016 (Gujarat HC)
4.	<i>Shibamoy Dutta and Ors v Manoj Kumar</i> (¶¶19-50)	CRR 1137/2015 Dated 20/1/2016 (Calcutta HC)
5.	<i>Rakesh Manekchand Kothari v Union of India</i> (¶¶10)	Special Cr Application (Direction) No. 4496/2014 Dated 16/1/2015 (Gujarat HC)
6.	<i>Tech Mahindra Limited v Joint Directorate of Enforcement</i> (¶¶73-83)	W. P. No. 17525/2014 Dated 22/12/2014 (Andhra Pradesh HC)
7.	<i>Videocon International and Ors v SEBI and Ors</i> (¶¶9-25)	2008(110)BOMLR215
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1.	<i>Chief Manager Syndicate Bank v Deputy Director PMLA</i> (¶¶9-11)	FPA-PMLA-34 AHD 2008 Dated 6/4/2011 (New Delhi)



(ix)	Investigation	
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1.	<i>Binod Kumar v. State of Jharkand & Ors.</i> (¶¶13, 18, 38, 39, 40, 41, 42)	(2011) 11 SCC 463
2.		
	Other High Courts	
1.	<i>Bhanuben and Ors v State of Gujarat and Ors</i> (¶¶11-13)	2017 (354) ELT 193 (Guj)
2.	<i>Shiv Kant Tripathi v State of UP and Ors</i> (¶¶5-18)	2013 (6) ADJ 672 (Allahabad HC)
(x)	Seizure	
	Delhi High Court	
1.	<i>Abdullah Ali Balsharaf and Anr v Directorate of Enforcement</i> (¶¶50-80)	W.P C 3531/2018 Dated 9/1/2019
2.	<i>Ritu Khaitan v Joint Director, Directorate of Enforcement</i> (¶¶12-15)	W.P C 1766/2018 Dated 10/12/2018
	Other High Courts	
1.	<i>Usha Agarwal v Union of India and Ors</i> (¶¶42-59)	2018 Cr LJ 1691 (Sikkim HC)
2.	<i>Om Prakash Daulat Ram Nogaja v Atul Verma</i> (¶¶10-20)	F.A. No. 967/2010 Dated 26/7/2017 (Bombay HC)
3.	<i>Paresha G Shah v State of Gujarat and Ors</i> (¶¶16-53)	2016 GLH (1) 329 (Gujarat HC)
4.	<i>B Rama Raju v Union of India Ministry of Finance Department of Revenue and Ors</i> (¶¶24-57)	[2011] 108 SCL 491 (AP)
	Appellate Tribunal	
1.	<i>Poonam Malik v Deputy Director Directorate of Enforcement Chennai</i> (¶¶23-27)	MP-PMLA-2873/DLI/2019 Dated 10/6/2019 (New Delhi)
2.	<i>Ashok Patel and Ors v Assistant Directorate of Enforcement Mumbai</i> (¶¶27-31)	MP-PMLA-4772/MUM/2018 Dated 12/6/2019 (New Delhi)
3.	<i>Krishna Merchants Pvt Ltd v Assistant Directorate of Enforcement Kolkata</i> (¶¶16-21)	FPA-PMLA-2011/KOL/2017 Dated 23/5/2019 (New Delhi)
4.	<i>Universal Music India Pvt Ltd v Deputy Directorate of Enforcement Mumbai</i> (¶¶37-73)	MP-PMLA-828/MUM/2018 Dated 27/3/2019 (New Delhi)
5.	<i>Sony Music Entertainment India Pvt Ltd v Assisstant Directorate of Enforcement Mumbai</i> (¶¶36-38)	FPA-PMLA-2328/MUM/2018 Dated 27/3/2019 (New Delhi)



(xi)	Application of Code of Criminal Procedure	
	Supreme Court of India	
1.	<i>Gautam Kundu v. Manoj Kumar</i> (¶¶ 28, 29)	AIR 2016 SC 106
	Delhi High Court	
1.	<i>Rajbhushan Omprakash Dixit v Union of India</i> (¶¶36-41)	W.P. Cr 363/2018 Dated 18/2/2018
	Other High Courts	
1.	<i>Shiv Kant Tripathi v. State of UP</i> (¶¶ 10, 11)	2013(6)ADJ672
(b)	Black Money (Undisclosed Foreign Income and Assets) Act 2015	
	Delhi High Court	
1.	<i>Gautam Khaitan v. Union of India</i> (¶¶ 9-15)	W.P. Cr No. 618/2019 Dated 16/5/2019
	Other High Courts	
1.	<i>Shrivardhan Mohta v Union of India and Ors</i> (¶¶3-16)	W.P. No. 568/2018 Dated 14/2/2019 (Calcutta HC)
2.	<i>Srinidhi Karti Chidambaram v Principal Chief Commissioner of Income Tax</i> (¶¶123-157)	Rev. App. Nos. 79-82/2018 Dated 2/11/2018 (Madras HC)
3.	<i>Bhanubenv. State of Gujarat</i> (¶¶ 8, 11, 13, 15, 20, 26, 27, 29)	Special Criminal Application (Direction) No. 1555/2017 Dated 29/3/2017 (Gujarat HC)
(c)	Fugitive Economic Offenders Act, 2018	
	Foreign Judgments	
1.	<i>Government of India v Vijay Mallya</i>	Dated 10/12/20118 Westminster Magistrates Court