



My Dear Friend

***I am presenting Thursday's Article - 101 FAQs on Investigations by
Economic Offence Wings (EOW) in India***

- 1. This publication is released under our awareness mission to help innocent public from horror of words like ED + DRI + CBI + NIA + SFIO + FIU-IND + CVC + NCB + R&AW + EOW + IB + SEBI + etc. under transparency of enforcement mechanism in India already inspired from thought process of Honourable Prime Minister***
- 2. I trust that you will be enriched by reading this article***

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



101 FAQs on Investigations by Economic Offence Wings (EOW) in India

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101 FAQs on Investigations by Economic Offence Wings (EOW) in India

(A) Economic Offence **Concept** in India

1. **Meaning for Economic Offence**

- (i) All economic offences when **committed for economic purpose** (nature)
- (ii) Economic offences are **committed in course of economic or business activity** (any).
- (iii) (a) Economic offences already **defined in USA** + also in other developed countries (**both**)

But

(b) Economic offences **not yet defined in India** therefore difficult to pinpoint economic crimes (**offences**)
- (iv) National Crimes Report Bureau (**NCRB**) of India **specified certain economic offences** like corporate frauds + counterfeiting of currencies + also few terrorist activities (**all**).

2. **Meaning for Characteristics under category of Economic Offences**

- **To includes certain features of economic offences** which differentiate with non economic offences like:
 - (i) **100%** offences must have **specific mental + also physical (both) mindsets** before committing offence or omission of act (**any**).
 - (ii) (a) **100%** economic offences must have **specific mental + also physical (both) mindsets to take material profits or to avoid or to reduce material losses** (any)

+ (plus)

(b) Also offender's motive **be causing material loss to 3rd party** with 100% knowledge for material loss to him
 - (iii) **100%** economic offences must **have existed with certain elements** like breach of trust or deception or cheating (**any**).



(iv) 100% economic offences *don't involve any physical harm* through committing offence.

(v) 100% economic offences *committed by privileged or upper-class section of society* those have access to economic or business activities + also possessed resources (*both*).

3. **Meaning for types (kinds) under category of Economic Offences**

● Economic offences *are classified in 3 categories* like:

(i) *Traditional economic offences*

● To include corruptions + smugglings + bogus imports + also etc. (*all*).

(ii) *Technological economic offences*

● To include credit card frauds + counterfeiting + cyber crimes + also etc. (*all*).

(iii) *International economic offences*

● To include money laundering + also etc. (*both*)

4. **Meaning for Corruptions under category of Economic Offences**

(i) Corruption *contributing towards lower* + slow economic development + also existing poverty (*all*).

(ii) Corruption increasing towards *human greed* when monopolies are available *without accountability* for individual or party or power or discretion (*any*).

5. **Meaning for Smugglings under category of Economic Offences**

(i) To include *secret operations for un-recorded trade's* transactions which badly effecting country's economy.

(ii) Smuggling *contributing maximum towards economic offences across India's borders* like drug's trafficking + migrant's smuggling + also person's trafficking (*all*).

6. **Meaning for Invoice Manipulations under category of Economic Offences**

(i) Invoice manipulations *contributing towards economic offences* in India + also in 100% developing countries (*both*) simultaneously.



- (ii) Invoice manipulations to include *invoicing at convenient price* which may be lower or higher than actual price for purchase or sale of goods + also services (*both*).
- (iii) Invoice manipulations (generally) *happened among trade partners*.
- (iv) Invoice manipulators *treated as economic offenders* when they fabricate false documents + also records (*both*)
- (v) Invoice manipulations *badly effecting country's economy*.

7. **Meaning for *Bogus Imports* under category of Economic Offences**

- (i) To include offence towards *foreign currency's involvement*.
- (ii) Bogus imports known simplest way for economic offence *when operator open 1 current account in India* in Authorized Dealer (AD) bank dealing in foreign exchange.
- (iii) Offenders generally *present themselves as small-scale industrialist* + produce forged certificates + also documents (*all*) *to establish their credentials*.
- (iv) Offender's *partners* (located outside India) *prepare export document's set* like invoices + bill of lading + also bill of exchange (*all*) thereafter they *send through their foreign bank's branch* to Indian bank's branch for collection.
- (v) Importers receives abovementioned *documents on collection basis in INR* in their current bank accounts + also Indian bank remits foreign exchange outside India (*both*).
- (vi) Importers (offenders) *actually not importing goods or services* (*any*) therefore country losing valuable foreign exchange (*both*).

8. **Meaning for *Cyber Crimes* under category of Economic Offences**

- (i) To include offences committed through *technology's uses* + also *computer uses* (*both*) like theft of computer services + unauthorized access from protected computers + software piracy + also etc. (*all*)
- (ii) Cybercrimes become world's reality when *hackers breaking* + also *altering contents* (*both*) through computer website's frauds.



9. Meaning for *Currency Counterfeitings* under category of Economic Offences

- (i) To include offence committed by *white-collar economic offenders* + also increasing (*both*) with alarming rate across the world.
- (ii) (a) Its *causing serious setbacks for world's economy*
+ (*plus*)
(b) Also *jeopardizing genuine business transactions* (*both*).
- (iii) It's *committed through modern techniques + also equipments* (*both*).
- (iv) It's *extended from printing of bogus currency to manufacturing of several products* like clothing + audio equipments + video equipments + compact discs + watches + liquors + perfumes + also etc. (*all*)
- (v) Counterfeiting through abovementioned manufacturers *suffering genuine manufacturers* + their employees + economy of concerned state + also Centre govt. (*all*) with tax (*revenue*) losses.

10. Meaning for *Credit Card Frauds* under category of Economic Offences

- (i) To include frauds *committed through counterfeited cards* duly pre-embossed or re-encoded (*any*)
- (ii) Credit card's frauds *committed through sophisticated ways for profiting* or beating devised systems.

11. Meaning for *Money Launderings* under category of Economic Offences

- (i) To include *corruption* + also money laundering activities (*both*) intended to conceal money's origin or wealth's creation.
- (ii) It's *derived from criminal activities* therefore moved from original source to other source.
- (iii) It's *completed when nature of money properly concealed* + also make impossible for linking with criminal activity through *differentiation from legitimates incomes to illegitimate incomes*.
- (iv) It's *increased due to rapid growth in international financial activities* + offenders taking advantage from different country's political borders + also *exploiting differences between their legal systems* for maximizing profits (*all*).



12. **Meaning for India's Laws under category of Economic Offences**

- (i) For **Corporate frauds** under section 447 of Companies Act, 2013
- (ii) For **Suppression of Unlawful Acts** under Safety of Maritime Navigation and Fixed Platforms on Continental Shelf Act, 2002
- (iii) For Economic offences under **Biological Diversity Act, 2002**
- (iv) For Economic offences under **Protection of Plant Varieties and Farmers' Rights Act, 2001**
- (v) For Economic offences under **Information Technology Act, 2000**
- (vi) For Economic offences under **Juvenile Justice (Care and Protection of Children) Act, 2000**
- (vii) For Economic offences under **Trade Marks Act, 1999**
- (viii) For Economic offences under **Transplantation of Human Organs Act, 1994**
- (ix) For Economic offences under **SEBI Act, 1992**
- (x) For **Public servant taking gratification** other than legal remuneration for official work under section 7 of Prevention of Corruption Act, 1988
- (xi) For **Criminal misconduct by public servant** under section 13 of Prevention of Corruption Act, 1988
- (xii) For Economic offences under **Child Labor (Prohibition and Regulation) Act, 1986**
- (xiii) For Economic offences under **Environment Protection Act, 1986**
- (xiv) For Economic offences under **Narcotic Drugs & Psychotropic Substances Act, 1985**
- (xv) For Economic offences under **Emigration Act, 1983**
- (xvi) For Economic offences under **Air (Prevention and Control of Pollution) Act, 1981**
- (xvii) For Economic offences under **Bonded Labor System (Abolition) Act, 1976**
- (xviii) For Economic offences under **Smugglers & Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976**
- (xix) For Economic offences under **Water (Prevention and Control of Pollution) Act, 1974**
- (xx) For **Order for disposal of property at conclusion of trial** under section 452 of Code of Criminal Procedure, 1973



- (xxi) For Economic offences under *Wildlife (Protection) Act, 1972*
- (xxii) For Economic offences under *Antiquities and Arts Treasures Act, 1972*
- (xxiii) For Economic offences under *Passports Act, 1967*
- (xxiv) For Economic offences under *Unlawful Activities (Prevention) Act, 1967*
- (xxv) For Economic offences under section *135 of Customs Act, 1962*
- (xxvi) For *Wilful attempt to evade tax + also etc. (both) under section 276-C of Income Tax Act, 1961*
- (xxvii) For Economic offences under *Arms Act, 1959*
- (xxviii) For Economic offences under *Copyright Act, 1957*
- (xxix) For Economic offences under *Immoral Traffic (Prevention) Act, 1956*
- (xxx) For Economic offences under *Foreigners Act, 1946*
- (xxxi) For *Offences and Penalties under section 9 of Central Excise Act, 1944*
- (xxxii) For Economic offences under *Criminal Law (Amendment) Ordinance, 1944*
- (xxxiii) For Economic offences under *Explosive Substance Act, 1908*
- (xxxiv) For Economic offences under *Explosive Act, 1884*
- (xxxv) For *Counterfeiting Govt's Stamp under section 255 of Indian Penal Code, 1860*
- (xxxvi) For *Criminal Breach of Trust under section 405 of Indian Penal Code, 1860*
- (xxxvii) For *Punishment for criminal breach of trust under section 406 of Indian Penal Code, 1860*
- (xxxviii) For *Cheating under section 415 of Indian Penal Code, 1860*
- (xxxix) For *Punishment for cheating under section 417 of Indian Penal Code, 1860*
- (xl) For *Cheating + dishonestly + also delivery of property (all) under section 420 of Indian Penal Code, 1860*
- (xli) For *Forgery under section 463 of Indian Penal Code, 1860*
- (xlii) For *Punishment for forgery under section 465 of Indian Penal Code, 1860*
- (xliii) For *Forgery of valuable security + will + also etc. (all) under section 467 of Indian Penal Code, 1860*



- (xlv) For *Falsification of Accounts* under section 477 of Indian Penal Code, 1860
- (xlv) For *Fraudulent use of false instrument for weighing* under section 264 of Indian Penal Code, 1860
- (xlvi) For *fraudulent use of false weight or measure* under section 265 of Indian Penal Code, 1860
- (xlvii) For *Theft* under section 378 of Indian Penal Code, 1860
- (xlviii) For *Punishment for theft* under section 379 of Indian Penal Code, 1860
- (xlix) For *Theft by clerk or servant of property in possession of master* under section 381 of Indian Penal Code, 1860
- (l) For *Extortion* under section 383 of Indian Penal Code, 1860
- (li) For *Punishment for extortion* under section 384 of Indian Penal Code, 1860

13. **Meaning for Conclusion under category of Economic Offences**

- (i) India's laws + legislations (both) not adequate for dealing with cross border's challenges which involve multiple jurisdictions + also multiplicity of laws (all).
- (ii) (a) Global economic offences increasing substantially beyond proportion to global's GDP growth.

But

 (b) Economic offence's laws are different from country to country therefore govt.'s agencies facing challenges under multiple jurisdictions.
- (iii) 100% countries need to increase co-operation with international law enforcement agencies
- (iv) International laws agencies facing money trail + fund's origin for combating money laundering activities by reduction bank's secrecy + also asset's seizure (all).
- (v) Its suggested that international legislations be equipped to enforce forfeiture + also property's confiscation as acquired through criminal activities (both).

+ (plus)
- (vi) Also sharing of information's be available using technologies.



(B) Economic offence's Investigation by SFIO or by EOW (any)

14. Meaning for parallel investigations by SFIO + also by EOW (both)

(i) *EOW not permitted for parallel investigations when Serious Frauds Investigation Officer (SFIO) already initiated investigation as referred under section 212 of CA, 2013.*

(ii) (a) *Abovementioned judgement passed by Justice Saurabh Banerjee in High Court at Delhi that EOW not permitted for parallel investigations when SFIO already initiated investigation as referred under section 212 of CA, 2013.*

+ (plus)

(b) *Also abovementioned judgement passed based on SFIO which consisting experts from several fields with their expertise + knowledge + also requisite information's received by them (all) under Section 211 of CA, 2013.*

+ (plus)

(c) *Also SFIO already having vast powers for investigations + for enquiry (both) of affairs of company after obtaining permission from Central govt.*

15. Meaning for court's orders for investigations not by EOW

(i) *Justice Brijesh Sethi at Delhi's High court passed order for not to investigate by EOW when investigation already initiated by SFIO as referred under section 212 of CA, 2013*

(ii) *Abovementioned order passed against appeal filed by Malvinder Mohan Singh through his senior advocate Mr. Abhishek Manu Singhvi.*

16. Meaning for court's directions for investigations by EOW

- *Gurgaon's local court allowed EOW to investigate for undervaluation of land + also for committing frauds (both) on complaint filed by MGF India Ltd. against Dubai's Emaar Properties on their Indian Arm M/s International property consultant JLL India.*



17. Meaning for *conclusion on investigations* by SFIO or by EOW (any)

(i) Investigation by SFIO

- *SFIO permitted when MCA obtained approval from Central govt. for investigation in certain matters as referred under section 212 of CA, 2013*

(ii) Investigation by EOW

- *EOW permitted when aggrieved person obtained permission from concerned court for investigation against economic offences referred under certain sections of Indian Penal Code, 1860*

(iii) Parallel investigation by SFIO + also by EOW (both)

- (a) SFIO permitted for parallel investigations beside investigations already initiated by EOW*
- (b) EOW not permitted for parallel investigations when investigations already initiated by SFIO*



(C) EOW under *Delhi Police*

(Source for information's: <https://eow.delhipolice.gov.in/DPHome.html>)

18. Meaning for *EOW* under *Delhi Police*

- (i) EOW started Crime Branch + also was located at Qutub Institutional Area PTS colony *Malviya Nagar*, New Delhi-110017 in 1994.
- (ii) (a) EOW created *independent Unit to catch white collar criminals* those committed economic offences involving several states + also international borders (*both*)
+ (plus)
(b) Also to *use advanced technologies* for similar degree of skills + professionalism *because they have more skilled professionalism* + also organized racketeers (*all*).
- (iii) EOW installed *separate Police Station* covering 100% area of National Capital Region (*NCR*) of Delhi in 2007.
- (iv) EOW started it's functioning from Police Station (*PS*) *Mandir Marg New Delhi-110001* in new building constructed with state of art facilities in 2012.
- (v) EOW constituted independent specialized *crime branch* in 2014.
- (iv) EOW constituted specialized unit for exclusive investigations against economic offenders those involved in large scale frauds + also *invoking huge money with wide complications* (*both*).
- (v) EOW *accepting cases for financial frauds* + economic frauds + land frauds + building rackets + multi-level marketing frauds + bank frauds + intellectual property rights frauds + also other economic frauds (*all*).
- (vi) EOW *accepting cases for complicated matters* + for intricate *IPC's offences* + also *non IPC's offences* (*all*) under several Central's Acts in India.
- (vii) EOW *collecting* + also *scrutinizing* voluminous documents being received from several agencies like banks + Central govt. + State govt. + govt. departments + also private companies (*all*).



(viii) EOW *maintaining close liaison with several govt.'s + semi govt.'s + govt.'s departments + Ministries of Finance (MoF) + Ministry of Commerce (MoC) + Ministry of Corporate Affairs (MCA) + RBI + FIU + CEIB + SEBI + also other regulators (all).*

(ix) EOW *not accepting cases when fraud's amount not exceeding INR 3 crore.*

19. **Meaning for Economic offence's investigations by EOW**

(i) Frauds made by *Non-Banking Financial Companies (NBFCs).*

(ii) Frauds made by *Fake Placement Agencies.*

(iii) Frauds made by *Manpower Rackets.*

(iv) Frauds made by *Fake sales tax exemption forms*

(v) Frauds made by *Bank frauds*

(vi) Frauds made by *taxpayers through excess Income tax refund*

(vii) Frauds made by *Credit card holders*

(viii) Frauds made by *Illegal purchasers for Land and Building*

(ix) Frauds made by *Builders for property related matters*

(x) Frauds made by *co-operative group housing societies*

(xi) Frauds made by *Illegal sellers for govt.'s land*

(xii) Frauds made by *Illegal sellers for agriculture's land*

(xiii) Frauds made by *Persons through forged letters for govt.'s officers*

(xiv) Frauds made by *Persons through forged manpower exports*

(xv) Frauds made by *Persons through forged visas*

(xvi) Frauds made by *Persons through fake Jobs*

(xvii) Frauds made by *Persons through fake admissions in schools*

(xviii) Frauds made by *Persons through fake admissions in colleges*

(xix) Frauds made by *Persons through fake admissions in other institutions*

(xx) Frauds made by *Persons through fake exports*

(xxi) Frauds made by *Persons through fake imports*



(xxii) Frauds made by *Persons through Chit funds*

(xxiii) Frauds made by *Persons through Multi-level marketing's*

(xxiv) Frauds made by *Persons through Stock Markets*

(xxv) Frauds made by *Persons through fake loans*

(xxvi) Frauds made by *Persons through criminal breach of trust*

20. **Meaning for *Cyber Crime offence's investigations by IFSO***

(i) *Intelligence Fusion & Strategic Operations (IFSO) under Delhi Police functioning as Special Cell + specialised units for handling 100% complex + also sensitive cases of cyber crimes specifically when victims are women + also children (all).*

(ii) *Cyber Crime Unit of IFSO is equipped with state-of-art Cyber Lab + having cyber forensic capabilities like extraction of deleted data from hard disks + also from mobile phones (all)*

(iii) *Cyber Crime Unit of IFSO having images + hash value calculations + forensic servers + portable forensic tools for on-site examinations + facility for extracting data from latest Android phones + iOS phones + also other Chinese phones (all).*

21. **Meaning for *Particulars of EOW's officers for investigations***

<i>S.No</i>	<i>Name</i>	<i>Department</i>	<i>Contact Number</i>	<i>E-mail</i>
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(xiii)	<i>Sh. Manmohan Singh</i>	<i>ACP Sec-VIII</i>	<i>+9111-23406715</i>	----

22. *Meaning for Particulars of EOW's deptt. for investigations*

<i>S.No</i>	<i>Department</i>	<i>Contact Number</i>	<i>E-mail</i>
(i)	<i>SHO</i>	<i>+9111-23746784</i>	<i>sho-eow-dl@delhipolice.gov.in</i>
(ii)	<i>Duty Officer</i>	<i>+9111-23745317</i>	----
(iii)	<i>Reception</i>	<i>+9111-23361991</i>	----
(iv)	<i>Complaint Branch</i>	<i>+9111-23406867</i>	<i>cbeow-dl@delhipolice.gov.in</i>
(v)	<i>CRO</i>	<i>+9111-23746612</i>	----
(vi)	<i>Legal Cell</i>	<i>+9111-23406866</i>	----



(D) EOW under Mumbai (Maharashtra) Police

(Source for information's: <https://mumbaipolice.gov.in/>)

23. Meaning for EOW under Mumbai Police

- (i) *Joint Commissioner of Police Mumbai is overall in-charge + also supervising officers for investigating complicated white collar crimes like general cheatings + frauds in banking + frauds in medical fields + frauds in job racketeering + frauds in shares + also frauds in bogus stamps (all).*
- (ii) *EOW is responsible for organizing new strategies + for various training programs to enhance efficiency officers + also employees (all).*

24. Meaning for EOW's divisional units for investigations

- (i) *Banking-I – for bank's economic offences committed by Individuals.*
- (ii) *Banking-II - for bank's economic offences committed by Companies.*
- (iii) *Housing-I – for housing's economic offences committed by Individuals.*
- (iv) *Housing-II – for housing's economic offences committed by Developers + Contractors + also by Govt. Agencies (all).*
- (v) *General Cheating-I - for cheating's economic offences committed by corporate + non corporate (both).*
- (vi) *General Cheating-II – for cheating's economic offences committed under corporate frauds for Public Sector Undertakings (PSUs) + also govt.'s institution by corporate + non corporate (all).*
- (vii) *General Cheating-III - for cheating's economic offences committed under business transactions by corporate + non corporate (both).*
- (viii) *Job Racketeering Unit-IV - for cheating's economic offences committed under Job racketeering + Education frauds + also Medical frauds by corporate + non corporate (all).*
- (ix) *Shares Unit-V - for cheating's economic offences committed under Shares + Security market + also Commodity market by corporate + non corporate (all).*



- (x) FICN Unit -VI - *for cheating's economic offences committed under govt. stamps + also for Counterfeit currencies by corporate + non corporate (all)*
- (xi) MPID Unit- VII - *for cheating's economic offences committed under Investments + deposits frauds + also MPID frauds by corporate + non corporate (all).*
- (xii) Training Unit-VIII – *for training under crime investigations for officers + also employees (both).*
- (xiii) Intelligence Unit-IX - *for collecting confidential information's under frauds + also for investigating crimes (both).*
- (xiv) Admin Unit-X – *for operating under administration unit + malkhana + also pairavi (all).*
- (xv) MLM Unit-XI – *for operating under multi level marketing.*
- (xvi) IPR Unit-XII – *for cheating's economic offences committed under Intellectual Property Rights (IPR) by corporate + non corporate (both).*

25. Meaning for EOW's Crime Branch CONTROL for investigations

- (i) Crime Branch Control is *responsible for cases covered under Essential Commodities Act + Copy Right Act + Food Safety Act + Trademark Act + Drugs and Cosmetics Act + also Control orders issued under Essential Commodities Act (all).*

+ (plus)

- (ii) Also Crime Branch Control responsible *for eliminating milk adulteration + sale of banned Gutkha + scented tobacco products within Mumbai's jurisdiction + for eliminating adulteration + also pilferage for oil and petroleum products (all).*

26. Meaning for EOW's Sales Tax Unit for investigations

- (i) Sales Tax Unit came into existence on *April 21, 1977 for investigating cases for Sales Tax Act's violation + also within Mumbai Police's Commissionerate (both).*

+ (plus)



(ii) Also Sales Tax Unit is responsible for VAT evasion's cases

- Crime Branch Control Unit + also Sales Tax Unit (both) working under DCP (STF) supervision.

27. Meaning for Particulars of govt.'s deptt. for investigations

S.No	Department	Phone Numbers
(i)	Jt.C.P. - EOW	+9122-22625028
(ii)	Steno to Jt .C.P. - EOW	+9122-22620111
(iii)	A.C.P. (I) C.B. - EOW	+9122-22630818
(iv)	A.C.P. (II) C.B. - EOW	+9122-22671641
(v)	A.C.P.(III) C.B. - EOW	+9122-22620111
(vi)	General Branch	+9122-22620787
(vii)	General Branch Unit-I (Banking)	+9122-22620111
(viii)	General Branch Unit-II (Housing)	+9122-22618102
(ix)	General Branch Unit-III (Cheating)	+9122-22620111
(x)	General Branch Unit-IV (Passport)	+9122-22620111
(xi)	General Branch Unit-V (Shares)	+9122-22620111



(E) EOW under Chennai (Tamil Nadu) Police

(Source for information's: <https://tneow.gov.in/>)

28. Meaning for EOW under Chennai Police

- EOW in Chennai (Tamil Nadu) Police consisting 3 units like
 - (i) Commercial Crime Investigation Wing (CCIW) unit
 - (ii) Idol Wing (IW) unit
 - (iii) EOW (Financial Institutions) 1st + 2nd (both) units

29. Meaning for EOW's CCIW Unit for investigations

- (i) CCIW unit is constituted on January 20, 1971 to investigate economic offence for defalcation of funds in co-operative societies for 15 departments.
- (ii) CCIW unit is headed by 1 SP + also 7 DSPs in 7 CCIW Sub-Divisions.
- (iii) CCIW's 32 units existed in Tamil Nadu headed by Police Inspectors like 34 Inspectors + also 65 Sub-Inspectors (both).
- (iv) CCIW is initially constituted in 1967 with 4 Police inspectors + 8 Sub-Sub-Inspectors + 15 Constables (all) to investigate frauds + also misappropriation of funds in Co-operative Societies in 5 district like:
 - (a) North Arcot
 - (b) Thiruchirapalli
 - (c) Thanjavur
 - (d) Salem
 - (e) Coimbatore.
- (v) CCIW expanded its jurisdiction + also ambit for functioning (both) during 2nd consolidation + also activity's expansion (both) in 1970 as exclusive wing for investigating defalcation of funds by Co-operative societies under 12 departments like:
 - (a) Director of Handloom and Textiles



- (b) Director of *Sugar*
 - (c) Director of *Khadi and Village Industries*
 - (d) Registrar of *Housing*
 - (e) Director of *Fisheries*
 - (f) Director of *Industries and Commerce*
 - (g) Director of *Animal Husbandry*
 - (h) Commissioner of *Milk Production and Diary Development*
 - (i) Director of *Oil Seeds*
 - (j) Director of *Agro Engineering*
 - (k) Director of *Sericulture and Agriculture*
 - (l) Director of *Social Welfare*
- (vi) CCIW is brought under EOW's control in 1970.
- (vii) CCIW now headed by ADGP-EOW + assisted by I.G.-EOW + also SP-CCIW (all). CCIW's field level monitoring being exercised by 7 Deputy Superintendents of Police in 7 Sub-divisions like :
- (a) Chennai
 - (b) Villupuram
 - (c) Salem
 - (d) Thanjavur
 - (e) Coimbatore
 - (f) Madurai
 - (g) Tirunelveli.
- (viii) (a) CCIW investigating Co-operation societies when misappropriation is exceeding INR 1 lac
- + (plus)
- (b) Also Crime Branch investigating Co-operation societies by concerned District Crime Branch when misappropriation exceeding INR 50 thousand



+ (plus)

- (c) Also *Local Police investigating* Co-operation societies when misappropriation not exceeding *INR 50 thousand*
- (ix) *CCIW now investigating 51 cases + monitoring progress for 1043 cases (both) pending under trial in several courts in Tamil Nadu where complaints are filed by Deputy Registrar or Assistant Directors or Special Officers (any) after enquiry already made under section 81 of Tamil Nadu Co-operative Societies Act.*

30. **Meaning for *EOW's Idol Wing (IW) Unit for investigations***

- (i) *Idol Wing-CID is created on October 07, 1983 by Home (Police-IV) department for investigating certain cases like:*
 - (a) *For theft of declared antiques idols.*
 - (b) *For theft of old idol ageing more than 100 years.*
 - (c) *For theft of idol having State wise or Inter-State wise effect.*
 - (d) *For theft of idol exceeding market value INR 5 Lac.*
 - (e) *For theft of idol having sensitive nature + also ordered to be taken up by State Government (both).*
- (ii) *IW unit is headed by Additional Director General of Police + by IGP + IW-CID + SP + also IW-CID (all).*
- (iii) *IW-CID is headed by ADGP Dr. K. Jayanth Murali (IPS) who functioning under IGP's control Dr. R. Dhinakaran (IPS) + also under SP's supervision R. Ponni, (IPS)*
- (iv) (a) *Idol theft cases were investigated by small team of CB-CID's till 1980.*
 - (b) *Idol wing-CID constituted on October 07, 1983 to investigate Idol theft cases with 1 SP + 1 DSP + 5 Inspectors + 3 SIs + 4 HCs + 3 Gr.I PCs + also 13 Gr.II PCs (all).*
 - (c) *Idol theft wing is functioning from head quarter located at Chennai.*
- (v) *CB-CID bifurcated + also Idol Wing brought under control of EOW in 2000*



(vi) *Idol Wing-CID now headed by DIG-Idol Wing + assisted by 1 DSP + also 5 Inspectors (all).*

(vii) *Idol Wing-CID's Primary functions*

(a) *To investigate cases for idol's theft + also antiques exceeding in value INR 5 Lac.*

(b) *To investigate cases for idol's theft already referred by State Govt.*

(c) *To co-ordinate in investigation for important idol's theft cases which being handled by District Police*

(d) *To collect intelligence for nefarious activities by antique dealers + also art collectors (both).*

31. **Meaning for EOW's (Financial Institution) unit for investigations**

(i) *EOW (Financial Institutions) unit is constituted on January 01, 2000 to investigate large scale's cheatings + also financial frauds (both) committed by Non Banking Financial Companies (NBFCs).*

(ii) (a) *EOW (Financial Institutions) unit-1st is headed by IGP Abhin Dinesh Modak (IPS) + CCIW - CID + K. Palanikumar, (SP)*

(b) *EOW (Financial Institutions) unit-2nd is headed by Vandita Panday, (IPS) + also A. Thangavelu (IPS) (both).*

32. **Meaning for Particulars of govt.'s deptt. for investigations**

<i>S.No</i>	<i>Name of officer</i>	<i>Designation</i>	<i>Telephone Number</i>	<i>E-mail ID</i>
<i>(i)</i>	<i>Tr. Abhin Dinesh Modak, IPS</i>	<i>ADGP-EOW</i>	<i>+9144-22501307</i>	<i>(a) adgpeow.dgp@tn.gov.in, (b) eowadgp@gmail.com</i>
<i>(ii)</i>	<i>Tmt.N.Z.Asiammal, IPS</i>	<i>IGP - EOW</i>	<i>+9144-22501308</i>	<i>(a) igp1eow.dgp@tn.gov.in, (b) igpeowchennai@gmail.com</i>



(iii)	<i>Tr. S.S.Maheswaran</i>	<i>SP - EOW (Head quarter)</i>	<i>+9144-22504311</i>	<i>(a) sphqrseow.dgp@tn.gov.in, (b) sphqrseow@gmail.com</i>
(iv)	<i>Tmt.S.Meglina iden, I/C</i>	<i>SP-EOW - Admin</i>	<i>+9144-22504312</i>	<i>spadmineow.dgp@tn.gov.in</i>
(v)	<i>Tmt.S.Meglina iden</i>	<i>SP - EOW (SZ)</i>	<i>+9144-22504312</i>	<i>(a) spszeow.dgp@tn.gov.in, (b) speowsz@gmail.com</i>
(vi)	<i>Tr.V.Ankit Jain, IPS</i>	<i>SP - EOW (CZ)</i>	<i>+9144-22504313</i>	<i>(a) spczeow.dgp@tn.gov.in, (b) speowcz@gmail.com</i>
(vii)	<i>Tr.V.Ankit Jain, IPS</i>	<i>I/C SP - EOW (WZ)</i>	<i>+9144-22504313</i>	<i>(a) spwzeow.dgp@tn.gov.in, (b) speowwz@gmail.com</i>
(viii)	<i>Tr.D.Ramesh Babu</i>	<i>SP - EOW (NZ)</i>		<i>(a) spnzeow.dgp@tn.gov.in, (b) eownorthzone@gmail.com</i>



(F) EOW in Kolkata (West Bengal) Police

(Source for information's: <https://deo.wb.gov.in/>)

33. Meaning for EOW under Kolkata Police

- (i) (a) Economic Offences Investigation (EOI) Cell is constituted on January 29, 2004 under Finance Department of Govt. of West Bengal to investigate economic offences + also related activities (both).
+ (plus)
- (b) Also EOI cell required to investigate cases for economic offences committed by NBFCs + by unincorporated bodies + to deal with matters for tax evasions under several State Acts + Rules administered by Finance Department + also related malpractices under State Acts (all).
- (ii) (a) West Bengal Protection of Interest of Depositors in Financial Establishments (WBPIDFE) Act, 2013 enacted in Kolkata simultaneously with EOI Cell.
+ (plus)
- (b) Also EOI cell required to create separate Director of Economic Offence (DEO) under Home and Hill Affairs Department + also to merge in EOI Cell in Directorate (both).
- (iii) (a) Department's matters belonging to WBPIDFE Act, 2013 transferred under Home Department on June 13, 2016
+ (plus)
- (b) Also DEO transferred under Home Department on July 14, 2016
+ (plus)
- (c) Also head of organization re-designated as DEO West Bengal
+ (plus)
- (d) Also declared as Competent Authority under the above Act.

34. Meaning for EOW's functioning for investigations

- DEO permitted for enforcement + also implementation of provisions (both) under WBPIDFE Act, 2013.



35. Meaning for **Particulars of EOW's officers for investigations**

S.No	Name	Designation	Number	Email address
(i)	Shri Gyanwant Singh, IPS	Director	+9133-2262 8454	deo.home-wb@gov.in
(ii)	Control Room	----	+9133-2262 8454 + also 18003458670 (both)	deo.home-wb@gov.in
(iii)	Shri Jayanta Chakraborty	Dy. SP (HQ)	+9133-2262 8454	deo.home-wb@gov.in
(iv)	Shri Rathindra Nath Boxi	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(v)	Shri Utpal Purkait	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(vi)	Smt. Ranjana Malakar	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(vii)	Shri Satyabrata Chakraborty	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(viii)	Shri Joydeep Bandyopadhyay	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in
(ix)	Shri Tarkeshwar Ojha	Dy. SP	+9133-2262 8454	deo.home-wb@gov.in

36. Meaning for **treated acceptance of deposits in instalments by jewellery shops**

(i) Money received by jewellery shops in instalments for delivering jewellery exceeding 365 day be treated acceptance of deposit against money received in instalments

or

(ii) Returned money with or without interest (any) + also returned exceeding 365 day (both) simultaneously.

37. Meaning for **not treated acceptance of deposits in instalments by jewellery shops**

(i) Money received by jewellery shops in instalments for delivering jewellery not exceeding 365 day be not treated acceptance of deposit against money received in instalments

Or

(ii) Returned money with or without interest (any) + also returned in not exceeding 365 day (both) simultaneously.



38. Meaning for Money Circulation Schemes (MCS) for investigations

- (i) To include schemes for *promising easy or quick money* (any) after becoming member.
- (ii) To include for *sale of products or services* (any) linked with enrolling more and more members for receiving subscription fees.
- (iii) MCS's members required to enrol more members accordingly small portion of *subscription fee being distributed among members*

39. Meaning for Ponzi Schemes (PS) for investigations

- (i) To include *collection of money from public* based on promises for high returns.
- (ii) PS *not creating any asset* + also collection from *1st depositor* being paid as return to *2nd depositor* (both).
- (iii) PS *not having any activity* for generating returns therefore becomes unviable.

40. Meaning for public's precautions for high return's promised against investments

- (i) Public be ensured before investing *whether entity is already registered with financial regulators* + also entity authorised to accept public deposits (both).
- (ii) Public be ensured before investing *that investing for high returns always carry high risk* therefore extreme precautions be taken.

41. Meaning for EOW's online FIR for investigations

- (i) FIR required to be lodged *at concerned police station*
- (ii) FIR *not permitted to lodge* online FIR through website
- (iii) *Enquiry be made* online through website *only*

42. Meaning for EOW's investigations for NBFCs under WBPIDFE Act, 2013

- *NBFCs already covered* under scope of WBPIDFE Act, 2013

43. Meaning for EOW's recovery procedure from NBFCs

- (i) DEO West Bengal required *to publish advertisement in print media* + also on website (both).



- (ii) DEO West Bengal *permitted to receive application* for recovery of deposit in prescribed format.
- (iii) Application *format be available* in advertisement.
- (iv) Application *be deposited with Deposit Receipt (DR)*.
- (v) Application *be submitted within due date* already given in advertisement.
- (vi) Application *be submitted after issue of notice by designated court* for filing application when deadline already missed as *2nd opportunity* to DR holders

44. Meaning for EOW's designated court for trial under WBPIDFE Act, 2013

- (i) To include *every 3rd Court* of Additional District and Sessions Judge be treated designated court *in 100% districts headquarters*

But
- (ii) Abovementioned districts headquarters courts *do not include Uttar Dinajpur, Court of District & Sessions Judge + also Court of Judge, Bench-II, City Sessions Court, Calcutta (all)*.

45. Meaning for EOW's designated court for aggrieved persons with court's order

- Aggrieved persons permitted for *filling appeal before Kolkata high court*

46. Meaning for EOW's online recovery

- *DR be deposited physically + also receipt be obtained from DEO (both)*.

47. Meaning for NBFC's filing of returns with DEO under WBPIDFE Act, 2013

- NBFCs required to file *2 returns (Form I + Form II) physically or by post (any)*



(G) MCA's *guidelines* for investigations under Companies Act (CA) 2013

(MCA's General Circular Number: 1/2020 on March 02, 2020)

48. Meaning for *MCA's guidelines* for investigations under CA, 2013

- *MCA permitted for Investigations through SFIO or inspector or EOW to identify for officer in default to initiate proceedings against violations or economic offences (any) committed under several provisions of CA, 2013 + also Indian Penal Code (IPC), 1860 (both).*

49. Meaning for *officer in defaults* referred under section 2(60) of CA, 2013

- *Officer in default to be decided for fixing liability for penalty + punishment under several provision of CA, 2013 + also Indian Penal Code (IPC), 1860 (all) when certain officers to be treated officer in defaults like:*

(i) Whole Time Director (WTD)

(ii) Key Managerial Personnel (KMP)

(iii) (a) Director(s) approved by Board of Directors (BoDs) for specified duties + (plus)

(b) Also director(s) filed specified Form (GNL-3) consent in writing with ROC when KMP already not appointed

(iv) Other person under immediate authority for BoDs or under KMP (any) + also responsible for maintenance + filing or distribution of accounts or records + authorised + also actively participating to take active steps to prevent any default (all)

(v) Other person who is advising or directing or instructing to BoDs or accustomed to act other than advising in professional capacity

(vi) 100% director(s) those aware for contravention being part of proceedings of BoDs for participating in proceedings without objecting to same

Or

When contravention taken place with his consent or connivance (any)

(vii) Share transfer agents + registrars + also merchant bankers (all) be treated officer in defaults for issue or transfer of shares



50. Meaning for liability of WTD + KMP + etc. (all) for officer in defaults

- (i) WTD + KMP normally associated with company's day-to-day functioning therefore both jointly liable for default committed by company
- (ii) Any director in absence of KMP + also who has given consent for incurring his liability towards company's day-to-day functioning (both) through filing Form GNL-3 with ROC
- (iii) Abovementioned Director(s) required to give consent (Form GNL-3) for incurring liability like dealing with maintenance or filing or distribution of accounts or records (any).
- (iv) Specific director or officer (any) be liable for penal provisions when he himself accountable for default not others director or officer liable for default.

51. Meaning for liability of Independent (IDs) or Non Executive Director (NEDs)

- (i) IDs or NEDs liable for acts of omission or commission which occurred with their knowledge or attributable through BoDs process + their consent or convenience or they have not acted diligently (any) referred under section 149(12) of Companies Act (CA), 2013
- (ii) Certain IDs or NEDs being non-promoter + also non-KMP (both) not liable for penal provisions like
 - (a) Director(s) nominated by govt. on Public Sector Undertaking (PSUs)
 - (b) Director(s) nominated by Public Sector Financial Institutions (PSFIs) or Financial Institutions (FIs) or Banks those also participated in company's equity capital or participated otherwise (any)
 - (c) Director(s) appointed under statutory regulatory requirement like appointed by NCLT.

52. Meaning for default's nature for application of penal provisions

- (i) IDs or NEDs not liable when specifically not provided under CA, 2013 or in order :
 - (a) Filling of information's or records (any) with ROC



- (b) *Maintenance of statutory registers or minutes of meetings (any)*
- (c) *Order's compliance as issued by statutory authority or NCLT under CA, 2013*
- (ii) *IDs or NEDs liable when specifically provided under CA, 2013 or in order (any) :*
 - (a) *Filling of information's or records (any) with ROC*
 - (b) *Maintenance of statutory registers or minutes of meetings (any)*
 - (c) *Order's compliance as issued by statutory authority or NCLT under CA, 2013*
- (iii) *IDs or NEDs liable when no WTDs or KMPs appointed under CA, 2013 or in order*

53. Meaning for *service of notices for investigations proceedings*

- (i) *100% care be taken to ensure that notice be served on company during enquiry or inspection or investigation or adjudication proceedings (any) for requiring necessary documents to ascertain involvement of concerned officer*
- (ii) *100% care be taken to ensure that civil or criminal proceedings (any) be not unnecessary initiated against IDs or NEDs except sufficient evidences are existed*

54. Meaning for *verification of form DIR-11 or DIR-12 on default's date*

- *Investigator permitted to examine form DIR-11 or DIR-12 + annual return + financial statements (all) as available with ROC's office to ascertain that director or KMP was serving in company as on date of default*

55. Meaning for *sanction from Director General of Corporate Affairs under MCA*

- *ROC required to take sanction from Director General of Corporate Affairs of MCA before initiation of proceedings when ROC has doubt about liability of person*

56. Meaning for *Standard Operating Procedure (SOP) for initiating prosecutions*

- (i) *ROC required to follow SOP for 100% on going cases to initiate prosecutions
+(plus)*
- (ii) *Also ROC required to obtain sanction from MCA when SOP not followed*



(H) EOW + Cyber Crime Cell (CCC) offices in different Cities in India

57. Office in Agartala (Tirpura)

Ajit Pratap Singh (IPS),

*The Superintendent of Police (Cyber Crime), Tripura Police Crime Branch, Police Headquarters,
Fire Brigade Chowmuhani, Agartala-799 001*

Ph: +91 9436123743 / +91-0381-2304346

Email: spcybercrime@tripurapolice.nic.in

58. Office in Ahemdabad (Gujarat)

(i) Dy. Inspector General of Police, C.I.D. (Crime & Railways) Gandhinagar (Gujarat).

(ii) Additional Director General of Police, C.I.D. (Crime & Railways),

4th Floor, Police Bhavan, Sector-18, Gandhinagar-382018

Ph: +91-9978402887 / +91079-23259419

Fax: +91-23257545

59. Office in Itanagar (Arunachal Pradesh)

Inspector General of Police (L & O/ Crime)

Police Head Quarters,

Government of Arunachal Pradesh, Itanagar-791113

Ph: +91-94360407040360 / +91-360-2212734 / Fax: +91-360-2212735

Email: arpolice@rediffmail.com; crbarunpol@gmail.com;

60. Office in Bangalore (Karnataka)

(i) Assistant Inspector General of Police (AIGP)

(ii) The Director General & Inspector General of Police (DG & IGP)

Nrupathunga Road Bengaluru - 560 001

Ph: +91-80-22942349/22942360

61. Office in Mumbai (Maharashtra)

Cyber branch, Sector 10, Oppo RBI, CBD Belapur, Navi Mumbai - 400614

Ph: +91-22-27578309

Email: cybercell.navimumbai@mahapolice.gov.in



62. Office in *Bhopal* (Madhya Pradesh)

State Cyber Police, Police Radio Headquarters

Bhadbhada Road, Bhopal

Ph: +91-755-2770278

Email: mpcyberpolice@gmail.com

Website : www.mpcyberpolice.nic.in

63. Office in *Bhubaneswar* (Odisha)

Additional D.G.-CID, Crime Branch

Buxi Bazaar, Cuttack - 753 001

Ph: +91-671-23048340671 / Fax: +91-671-2304659

Email : adgcidcb.orpol@nic.in

64. Office in *Bhubaneswar* (Odisha)

Cyber Crime Police Station CID, Crime Branch

Cuttack

Ph: +91-671-2305485 / Fax: +91-671-2305961

E-mail : cid-cyberpetition@gov.in

Website : cybercrime.gov.in

65. Office in *Bhubaneswar* (Odisha)

Plot No:-141 Keshari Nagar, Unit-5

Bhubaneswar-14 Dist- Khurda.

Ph: +91-671-2394727 / 91-674-2394129 / Fax: +91-674-2393129

Email: digpeow.odpol@nic.in, speowcidcb.odpol@nic.in

66. Office in *Chandigarh* (Punjab)

Home Guard Building, Sector-17, Chandigarh

Ph: +91-172-2724402 / Email: pdspeow-chd@nic.in

67. Office in *Chennai* (Tamil Nadu)

Meena, Superintendent of Police,

Sidco, Alandur Rd, Thiru Vi Ka Industrial Estate, SIDCO Industrial Estate, Guindy,

Chennai-600032

Ph: +91-44-22501312 / Email: speowunit@gmail.com



68. Office in Chennai (Tamil Nadu)

*S Venkatasamy, Superintendent of Police, CID,
Dumas Street, Pondicherry HO, Pondicherry - 605001
Ph: +91-9489205010 /+91-41-32224061
Email: spcid.pon@nic.in*

69. Office in Dehradun (Uttrakhand)

*Senior Superintendent of Police, Special Task Force (STF)
Near Fire Station, Gandhi Road, Dehradun - 248001
Ph: +91-8859778859 / +91-135-2651689 / Fax: +91-135-2651689*

70. Office in Gangtok (Sikkim)

*Superintendent of Police, Criminal Investigation Dept., Sikkim Police Headquarters
Gangtok – 737101
Ph: +91-754796500/ +91-235-92202087
Email: spcid@sikkimpolice.nic.in*

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