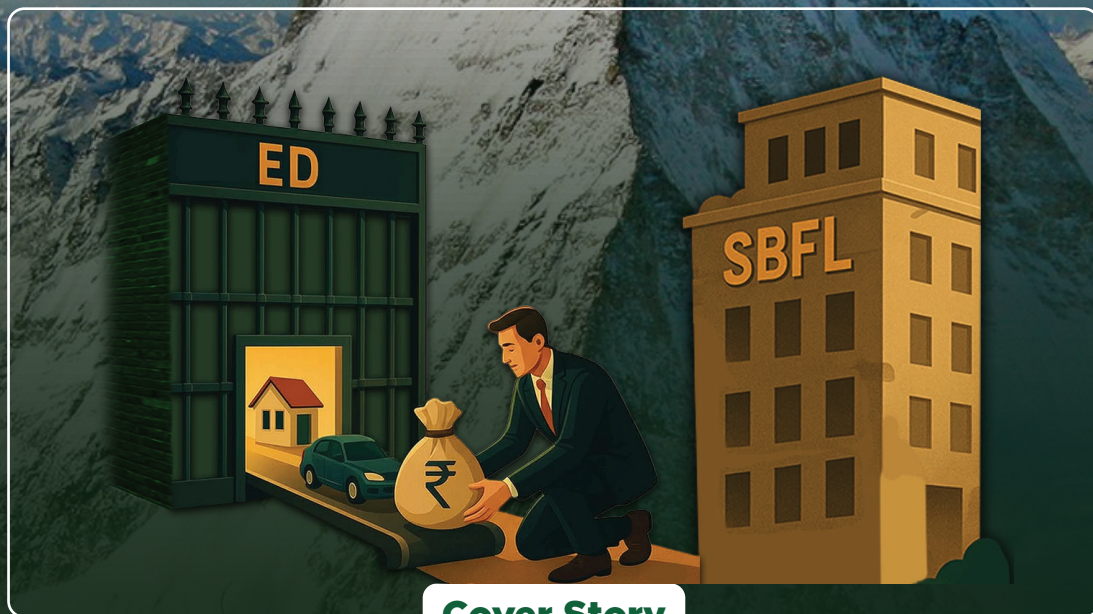




WCCWATCH

Your Monthly Digest to Stay Ahead in the Evolving Realm of White Collar Crime



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KINGS & ALLIANCE LLP
LAW FIRM

ISSUED ON
1st July 2025



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Restoring What Was Lost,

it's not often that the enforcement narrative under PMLA pivots from seizure to restitution, but this edition's cover story begins with exactly that reversal; it delves into ED's Historic Shift Towards Asset Restoration in PMLA, a truly unprecedented development. This edition also brings you analyses of other pivotal issues, starting with The Intersection of PMLA and Digital Assets examining the stringent net cast over cryptocurrency trading. We then explore the Supreme Court's affirmation of the complainant's status as a 'victim' under Section 138 of the NI Act. Additionally, we unpack PMLA's Application to Securities Law Breaches shedding light on the introduction of criminal accountability for actions once solely within SEBI's purview. We also critically examine India's New Income Tax Bill discussing its broad powers. Beyond these pivotal analyses, we provide comprehensive coverage of recent case laws shaping judicial precedents across various economic offenses, from the Supreme Court's decisions on cheque dishonour, gold misappropriation, property ownership, and the invocation of penal statutes, to High Court rulings on arbitration jurisdiction and ED's jurisdictional lapses, as well as clarity on copyright licensing. Our Regulatory Updates section keeps you abreast of the latest developments, including the CBDT's crucial tax exemptions and the e-Zero FIR initiative to combat cybercrime, alongside a snapshot of Direct Tax Collections for F.Y. 2025-26 as of June 19, 2025.

Let's dive In!



PRACTICE AREA TRENDS

Direct Tax Collections for F.Y. 2025-26 (as on 19.06.2025)

3.87%

overall growth was observed in Advance Tax Collections for FY 2025-26, totaling ₹1,55,533.00 crore. Corporate Tax (CT) advance tax grew by 5.86%, while Non-Corporate Tax (NCT) advance tax saw a slight decline of -2.68%.

₹4.59 Lakh Crore

was the Net Direct Tax Collection for FY 2025-26 as of June 19, 2025, marking a -1.39% decline compared to the same period last year.

58.04%

was the Net Direct Tax Collection for FY 2025-26 as of June 19, 2025, marking a -1.39% decline compared to the same period last year.

4.86%

growth was registered in Gross Direct Tax Collections, reaching ₹5,45,207.15 crore.

Source

COVER STORY

From Fortress to Facilitator: ED's Historic Shift Towards Asset Restoration in PMLA



The financial world has long witnessed a high-stakes tug-of-war between enforcement agencies and corporate entities, particularly when it comes to assets embroiled in money laundering allegations. For years, the ED has been known for its unyielding stance, rarely conceding ground when it came to properties it deemed "proceeds of crime." But what if that iron curtain, for the first time, parted with an almost astonishing ease? What if, in a truly landmark move, the ED gave its "unequivocal consent" to restore attached properties, setting a precedent that could redefine the very landscape of financial enforcement in India?

This isn't a hypothetical scenario; it's a very recent reality. **On June 11, 2025**, a press release from the Directorate of Enforcement confirmed the restoration of assets valued at ₹52.35 Crore (with an estimated market value exceeding ₹120 Crore) to the Liquidator of SBFL in **ED Vs. Kewal Krishan Kumar & ors.** These assets, provisionally attached by the ED under the PMLA, were released without the customary, often protracted, legal battles that have become synonymous with ED proceedings. This instance is not merely significant; it is, by all accounts, highly uncommon, arguably the very first time such a substantial restoration of properties has occurred with such minimal contention from the ED...



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PIVOTAL ISSUES

The Intersection of PMLA and Digital Assets: Enforcement Challenges in India's Crypto Landscape



In an increasingly interconnected world, where national borders seem to blur in the digital ether, the rise of cryptocurrencies has presented governments with a multifaceted challenge. Hailed by some as the future of finance and decried by others as a destabilizing force, these decentralized digital assets have carved out a unique space, operating often beyond the traditional financial guardrails. India, a nation navigating its own complex relationship with digital innovation, has chosen a formidable weapon to grapple with the crypto phenomenon: the PMLA. This move, while seemingly a logical step to curb illicit activities, casts a wide net, classifying cryptocurrency trading under the same stringent ambit as arms trafficking, terrorism financing, and narcotics. The PMLA is not merely a punitive law; it's a special legislation designed to not only punish the perpetrator but also to dismantle the entire ecosystem supporting the crime, extending its reach to those who knowingly or even unknowingly deal with the proceeds of crime. **Section 3 of the PMLA**, with its sweeping language of "whoever directly or indirectly attempts to indulge or knowingly assists or knowingly is a party...", grants investigative agencies immense power to trace and attach assets, regardless of how "**legitimate**" the income used for their acquisition might appear. Imagine a scenario where a consumer unknowingly purchases a counterfeit luxury product, the proceeds of which fuel a "scheduled offence" under PMLA – that seemingly innocent purchase could render them an accessory, and their property,...



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PIVOTAL ISSUES

From Complainant to Champion: Supreme Court's Game-Changing NI Act Verdict



The landscape of criminal justice in India is undergoing a significant transformation, with a renewed focus on victim rights. In a pivotal judgment, the Supreme Court of India, in **Celestium Financial v. A. Gnanasekaran Etc.**, has delivered a resounding affirmation of the **complainant's status as a 'victim'** under Section 138 of NI Act. This pronouncement empowers complainants to file appeals against acquittals without the erstwhile requirement of seeking special leave, thereby streamlining the pursuit of justice for those who have suffered economic loss due to dishonored cheques. This article delves into the nuances of this landmark ruling, its rationale, and its implications, particularly in light of the impending implementation of the BNSS, which is poised to replace the CrPC. For long, a grey area persisted in Indian law regarding the procedural rights of a complainant in a Section 138 NI Act case, particularly when an accused was acquitted. While the NI Act outlines the substantive offence, the procedural framework for appeals was governed by the CrPC. **Section 378** of the CrPC often necessitated the complainant to seek '**special leave**' from the High Court to file an appeal against an acquittal, a process that was often cumbersome, time-consuming, and an added hurdle for the aggrieved party. The central issue that confronted the Supreme Court in the matter was, whether an appeal would be maintainable under the proviso to **Section 372** CrPC against an order of acquittal passed in a case instituted upon a private complaint under Section 138 of the NI Act, by treating the complainant in such a proceeding as a victim within the meaning ascribed to the term under **Section 2(wa)** of the CrPC.



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07



PIVOTAL ISSUES

The Shadow Lengthens: PMLA's Unprecedented Grip on India's Capital Markets



For decades, the SEBI stood as the vigilant guardian of India's capital markets, its mandate clear: to ensure fair practices, protect investors, and deter malfeasance. Yet, a seismic shift has been underway, subtly but powerfully redrawing the lines of financial enforcement. PMLA, once primarily associated with high-profile corruption and drug trafficking cases, is now firmly casting its shadow over the intricate world of stocks, bonds, and investment funds. This isn't just a regulatory tweak; it's a fundamental recalibration, introducing a new era of criminal accountability for actions once solely within SEBI's purview. The PMLA, enacted in 2002, was crafted to choke the flow of illicit funds, targeting the "proceeds of crime" generated from a specific list of "predicate offences." This list, a dynamic document, underwent a pivotal expansion with the Prevention of Money Laundering (Amendment) Act, 2009. What was the game-changer? The inclusion of certain provisions from the SEBI Act. Specifically, Section 12A, dealing with manipulative and deceptive devices, insider trading, and substantial acquisition of securities or control, when read with Section 24 (Offences) of the SEBI Act, suddenly found itself on the PMLA's Schedule, effective June 1, 2009.



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PIVOTAL ISSUES

India's New Income Tax Bill: A Digital Privacy Threat?



India is on the brink of a significant shift in its tax regime with the **proposed Income-Tax Bill**, slated to take effect from **April 1, 2026**. This new legislation represents a dramatic expansion of power for tax authorities, granting them unprecedented access to the digital lives of citizens. While **Section 132** of the Income-Tax Act historically permitted searches and seizures of physical assets for suspected tax evasion, the new amendments extend this authority to the expansive **"virtual digital space."** This includes, but is not limited to, email accounts, social media profiles, bank accounts, and cloud storage. The core concern here lies in the absence of clear boundaries. Unlike tangible documents, digital devices like smartphones consolidate every facet of modern existence—from financial data to private conversations, family photos, and even health records. The Bill fails to distinguish between information genuinely relevant to tax inquiries and highly personal, non-relevant data, opening the door to potential overreach and a deep intrusion into private lives.

Privacy Under Siege: The Shadow of Puttaswamy.

This legislative push directly confronts India's evolving jurisprudence on privacy, particularly the landmark 2017 **K.S. Puttaswamy (Retd.) v. Union of India**. The Supreme Court unequivocally declared privacy a fundamental right, flowing from Article 21 of the Constitution, which protects life and personal liberty. The Puttaswamy ruling established a stringent four-pronged test for any state action infringing on privacy:



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SIGNIFICANT CASE LAWS

Complainant's Right to Appeal: Redefining "Victim" in Cheque Dishonour Cases

The Supreme Court, in the landmark case of **M/s Celestium Financial v. A Gnanasekaran**, has significantly broadened the scope of "victim" under Section 2(wa) of the Code of Criminal Procedure, now Section 2(y) of the Bharatiya Nagarik Suraksha Sanhita. This pivotal ruling establishes that a complainant in a cheque dishonour case, an instance of white-collar crime under Section 138 of the Negotiable Instruments Act, 1881, is indeed a "victim" and possesses the right to appeal an acquittal under the proviso to Section 372 of the CrPC (now Section 413 of the BNSS). Previously, the right to appeal an acquittal was primarily vested with the State. This judgment, however, empowers private complainants in cheque dishonour cases, which are often characterized by deceit and financial malfeasance, to directly challenge an acquittal. The implications for combating white-collar crime are substantial. Cheque dishonour, while seemingly a civil matter, involves a breach of trust and can have severe financial repercussions for the payee. By recognizing the complainant as a "victim," the Supreme Court acknowledges the direct harm suffered and provides a crucial avenue for seeking justice when an accused is acquitted. This decision ensures that perpetrators of such financial offenses cannot easily evade accountability and reinforces the legal framework against economic crimes. The ruling not only strengthens the position of aggrieved parties but also acts as a deterrent, emphasizing that even in cases initially viewed as less severe, the victims have a robust legal recourse to pursue justice and challenge what they perceive as an erroneous acquittal. This move is a significant step towards ensuring greater victim participation and upholding the principles of fairness and accountability in the criminal justice system, particularly in the context of financial impropriety.



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SIGNIFICANT CASE LAWS

Gold, Deceit, and Banking Betrayal: A Manager's Legal Ordeal

The Supreme Court, in *Abhishek Singh v. Ajay Kumar & Ors*, recently revived criminal proceedings against a Bank of India official, Ajay Kumar, for alleged misappropriation of pledged gold. This decision overturned a Patna High Court judgment that had prematurely quashed the First Information Report (FIR) against Kumar. The core of the case revolves around a loan settlement where, despite the loan being settled, the pledged gold was inexplicably revalued and subsequently auctioned. This sequence of events raised serious questions about the bank official's conduct, suggesting a potential instance of white-collar crime. The petitioner, Abhishek Singh, alleged that the revaluation and auctioning of the gold after the loan's settlement pointed towards a fraudulent scheme or misappropriation of assets. The Supreme Court emphasized that at the preliminary stage of quashing an FIR, it was not appropriate for the High Court to delve into the merits of the case and conclude the absence of "ill-intention" on the part of the bank official. The Court asserted that whether there was indeed fraud, criminal breach of trust, or misappropriation—all hallmarks of white-collar crime—is a matter of evidence that must be thoroughly examined during a full-fledged trial. The High Court's decision to quash the FIR was deemed premature, as it effectively stifled the investigation before all facts could be established. This ruling underscores the judiciary's commitment to allowing due process in investigating allegations of financial misconduct, particularly when they involve individuals in positions of trust within financial institutions. The revival of the FIR ensures that the allegations of fraudulent revaluation and unauthorized auctioning of the pledged gold will be properly investigated, and the bank manager will face trial to determine the extent of his culpability in this alleged white-collar crime.



[CLICK TO VIEW JUDGEMENT](#)



SIGNIFICANT CASE LAWS

Unenforceable Claims: Agreement to Sell, Not a Title Deed

In the case of **Vinod Infra Developers Ltd. v. Mahaveer Lunia & Ors.**, the Supreme Court of India recently clarified a critical distinction in property law: an agreement to sell, in itself, does not convey ownership or any transferable right in a property without a successful suit for specific performance. This ruling underscores the principle that an agreement to sell merely creates a right to obtain a sale deed, not an immediate transfer of title. The Court unequivocally stated that "In the absence of a suit for specific performance, the agreement to sell cannot be relied upon to claim ownership or to assert any transferable interest in the property." This emphasizes that for a buyer to assert their rights and gain legal ownership, they must pursue a specific performance suit to compel the seller to execute the sale deed. Without such legal action, the agreement remains an unfulfilled promise, incapable of establishing a proprietary interest. While the provided information does not detail specific white-collar crime allegations within this particular case, the Supreme Court's reiteration is highly relevant to preventing potential instances of fraud and misrepresentation in real estate transactions. An unscrupulous seller might enter into multiple agreements to sell for the same property, or a buyer might attempt to assert ownership without completing the legal formalities, leading to disputes and potential financial harm. This ruling acts as a safeguard against such deceptive practices by making it clear that mere possession of an agreement to sell does not equate to a legitimate claim of ownership, thereby reducing opportunities for fraudulent transfers or claims. The absence of a completed sale deed, legally enforced through specific performance, leaves the door open for exploitation and highlights the importance of adhering to proper legal procedures to prevent financial crimes within the property market.



[CLICK TO VIEW JUDGEMENT](#)



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SIGNIFICANT CASE LAWS

Safeguarding Liberty: Supreme Court Curbs Misuse of Stringent Penal Statutes

In a crucial pronouncement, the Supreme Court, in *Lal Mohd. & Anr. v. State Of U.P. & Ors.*, has delivered a stern caution against the routine and arbitrary invocation of stringent extraordinary legislation, specifically citing the Uttar Pradesh Gangsters and Anti-Social Activities (Prevention) Act. The Court unequivocally stated that such laws must be wielded judiciously, based on relevant considerations, and emphatically not as a tool for harassment. The judgment underscores that the constitutional guarantee of personal liberty assumes even greater significance when extraordinary legislation with draconian provisions, like the UP Gangsters Act, is brought into play. The bench emphasized that the extensive power conferred upon the State cannot, under any circumstances, be transformed into an instrument of harassment or intimidation, especially when there is a possibility of political motivations influencing its application. While the UP Gangsters Act is primarily aimed at organized crime, the Court's underlying principle resonates across the spectrum of penal statutes, including those designed to combat white-collar crime. The warning against using severe laws as a "tool of harassment" or for "political motivations" is profoundly relevant to the enforcement of economic offenses. Laws targeting financial malfeasance, such as money laundering, corruption, or corporate fraud, often carry stringent provisions, including prolonged detention, attachment of property, and reverse burden of proof. The Supreme Court's caution serves as a critical reminder that even in the pursuit of combating serious financial crimes, the State's power must be exercised with utmost proportionality, fairness, and strict adherence to due process, preventing any form of retaliatory or politically driven prosecution. The judgment reinforces the fundamental tenet that the rule of law must prevail, ensuring that no individual's liberty is curtailed without just cause and preventing the weaponization of legal provisions against citizens, irrespective of the nature of the alleged offense. This ruling is a vital check on potential overreach by the executive and a reaffirmation of the judiciary's role in protecting fundamental rights.



[CLICK TO VIEW JUDGEMENT](#)



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SIGNIFICANT CASE LAWS

Concurrent Jurisdiction: Arbitration Unhindered by PMLA Attachment or Parallel Fraud Investigations

In *Lata Yadav v. Shivakriti Agro Pvt. Ltd & Ors.*, the Delhi High Court, through the bench of Justice Amit Mahajan, delivered a significant ruling affirming the independent jurisdiction of an arbitral tribunal, even when assets are provisionally attached under the Prevention of Money Laundering Act or parallel criminal investigations, including those related to white-collar crime, are ongoing. This judgment clarifies that the mere mention of specific assets in a provisional attachment order under PMLA does not automatically divest an arbitral tribunal of its jurisdiction. The Court emphasized that the pendency of parallel investigations by agencies like the Central Bureau of Investigation or the Enforcement Directorate into allegations of fraud does not serve as a bar to the arbitrator's authority to adjudicate the underlying dispute. This is particularly crucial in cases involving white-collar crimes, where financial misconduct, deceit, and complex transactions are often at the heart of both civil disputes and criminal investigations. The ruling asserts that arbitration proceedings can continue independently, notwithstanding that certain aspects of the subject matter may be simultaneously under criminal investigation. This decision is vital for maintaining the efficacy and autonomy of arbitration as a dispute resolution mechanism, especially in commercial matters that may have overlapping elements with economic offenses. It prevents the stalling of commercial arbitrations solely due to ongoing criminal probes or provisional attachments, which could otherwise be used as a tactic to delay or frustrate legitimate claims. The High Court's stance ensures that parties can pursue their contractual rights and remedies through arbitration, even while authorities investigate potential financial crimes associated with the same transactions. It acknowledges the distinct nature of criminal proceedings, which focus on penalizing offenses against the state, and civil/arbitral proceedings, which aim to resolve private disputes and grant remedies. By allowing concurrent jurisdiction, the judgment facilitates timely resolution of commercial disputes and prevents the weaponization of criminal investigations to derail civil processes, thereby bolstering confidence in the arbitration framework as a robust and resilient means of justice delivery in cases potentially intertwined with white-collar crime.



CLICK TO VIEW JUDGEMENT



SIGNIFICANT CASE LAWS

High Court Intervenes: ED's Jurisdictional Lapses in Financial Crime Investigations

In a significant decision that underscores the critical importance of jurisdictional integrity in law enforcement actions, the Madras High Court, in *Akash Baskaran v. The Joint Director*, has intervened to stay all proceedings initiated by the Enforcement Directorate against film producer Akash Baskaran and businessman Vikram Ravindran. The Court further issued a directive for the immediate return of all materials seized from the petitioners. The core of the High Court's ruling, delivered by a bench comprising Justice MS Ramesh and Justice V Lakshminarayan, centers on the ED's fundamental lack of jurisdiction in initiating the proceedings and conducting searches. The Court held that the authorization underpinning the ED's searches at the petitioners' offices and residences was, *prima facie*, without proper legal basis, citing the absence of any incriminating material against them. Crucially, the bench observed that the documents and information presented by the ED failed to demonstrate any credible link or "semblance of any information" that could reasonably justify the agency's decision to take action against the petitioners. This case highlights a critical aspect of combating white-collar crime, particularly economic offenses like money laundering, which often fall under the ED's purview. While the ED is empowered to investigate serious financial crimes, its authority is not unfettered; it must operate strictly within the bounds of its statutory jurisdiction and possess concrete, actionable intelligence or evidence before initiating coercive measures like searches and seizures. The High Court's intervention serves as a vital judicial check on potential overreach by investigative agencies. It reinforces the principle that even in the pursuit of complex financial irregularities, the rule of law must be meticulously adhered to, and fundamental rights, including the right against arbitrary searches, must be protected. The ruling sends a clear message that allegations of white-collar crime, no matter how serious, do not grant enforcement agencies a *carte blanche* to act without proper jurisdictional grounding and evidentiary support, thus upholding the delicate balance between effective law enforcement and individual liberties. This judgment is a significant reaffirmation of judicial oversight in financial crime investigations.



[CLICK TO VIEW JUDGEMENT](#)



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SIGNIFICANT CASE LAWS

Copyright Licensing Clarity: Supreme Court Limits Interim Stay to Parties in PPL v. Azure Dispute

In a crucial clarification regarding copyright enforcement, the Supreme Court recently articulated that its interim stay order dated April 21, 2025, in the ongoing dispute between Phonographic Performance Ltd. (PPL) and Azure Hospitality Pvt. Ltd. applies exclusively to the litigating parties, and does not extend to third parties. This ruling, in the case of Phonographic Performance Ltd. v. Azure Hospitality Private Limited, has significant implications for the music licensing industry and entities utilizing copyrighted sound recordings. The backdrop to this clarification was the Supreme Court's earlier decision on April 21, 2025, which had stayed a Delhi High Court directive. The High Court had ordered Azure Hospitality to pay PPL license fees for the public performance of copyrighted sound recordings. Notably, this fee was to be calculated based on the tariff set by Recorded Music Performance Ltd. (RMPL), as though PPL were a member of RMPL. The recent Supreme Court clarification is vital in preventing a widespread misunderstanding that could have allowed numerous third-party entities to evade their legitimate licensing obligations. While the core dispute between PPL and Azure Hospitality pertains to civil contractual and copyright issues, the broader context of intellectual property rights infringement, particularly concerning large-scale unauthorized use of copyrighted material, can often border on white-collar crime. Widespread, deliberate, and systematic evasion of license fees, especially by commercial entities, can be construed as a form of intellectual property theft or financial fraud, which falls within the ambit of white-collar offenses. By limiting the applicability of the interim stay, the Supreme Court ensures that legitimate copyright holders like PPL can continue to enforce their rights against other users, thereby upholding the sanctity of intellectual property and discouraging widespread unlawful exploitation of creative works for commercial gain. This judgment reinforces the principle that specific legal reliefs are party-bound and do not create a blanket exemption for others, preserving the economic integrity of the music industry and discouraging systematic attempts to circumvent licensing agreements.



[CLICK TO VIEW JUDGEMENT](#)



REGULATORY UPDATES

CBDT Grants Crucial Tax Exemptions: A Boon for Public Welfare and Regulatory Bodies

The major updates regarding the CBDT's income tax exemptions:

- Targeted Tax Exemptions
- Specific Income Covered
- Purpose of Exemption
- Key Conditions



[CLICK TO VIEW ANALYSIS](#)

Indian Government Rolls Out e-Zero FIR Initiative to Combat Cybercrime

In a significant stride towards combating the growing menace of cyber fraud, the Indian government has launched the e-Zero FIR initiative, revolutionizing how cybercrimes are reported and investigated.

- e-Zero FIR Initiative Launched
- Digital-First & Jurisdiction-Free



[CLICK TO VIEW ANALYSIS](#)



TRAINING AND EVENTS

1. 4th Annual Tax Leaders India Summit 2025

Date: 23- 24 September 2025

Venue: Ginger Mumbai Airport

Organized by: Inventicon Business Intelligence Pvt. Ltd.



3. Global Legal ConfEx, Mumbai, India - 2025

Date: December 02, 2025

Venue: Mumbai

Organized by: Events 4 Sure



2. Global Legal ConfEx, New Delhi, India - 2025

Date: September 10, 2025

Venue: New Delhi

Organized by: Events 4 Sure



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For over 22 years, Kings & Alliance LLP has been a trusted advisor to both corporations and individuals, combining traditional legal wisdom with modern innovation to deliver exceptional results. Our core values of expertise, excellence, and integrity drive our commitment to providing practical, client-focused solutions, underpinned by innovative strategies and deep industry insights.

We offer a comprehensive range of services, including general and corporate litigation, arbitration, insolvency and bankruptcy, taxation, and competition law. Whether addressing complex corporate matters or navigating intellectual property and regulatory challenges, we tailor our approach to meet the unique needs of each client. Our expertise also extends to high-growth industries such as fintech, healthcare, and infrastructure, where we

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