WCC WATCH

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

DEC' 2025

COVER STORY

The Enduring Taint
Why the PMLA Seizes the 'Fruit of the Poisoned Tree,' Even When the Tree Isn't Scheduled 04

SIGNIFICANT CASE LAWS 09

REGULATORY UPDATE 15

TRAINING AND EVENTS 16

PIVOTAL ISSUES

- Warrant vs. White-Collar Crime: The Supreme Test of Procedure in India's Gravest Offences 05
- The Integrity Test: How India's Courts Are Closing the Loophole on Unsolicited Bribe Offers 06
- The Law Won't Launder Larceny: Why a Cheque for a Job Bribe Is Dead on Arrival 07
- The Case of the Contradictory Cheque: How the Defence Rebutted Statutory Presumption 08

KINGS & ALLIANCE LLP
LAW FIRM

info@knallp.com

www.knallp.com

Editor's Note

This month's cover story unpacks how the law follows tainted wealth to its source, reinforcing that illicit funds retain their illegality wherever they travel — and why this principle strengthens the PMLA's reach against complex financial structures.

Our Pivotal Issue then examines fresh clarity on anti-corruption enforcement, reaffirming that even an unsolicited bribe offer completes the offence. We also break down important guidance under the Negotiable Instruments Act on what truly counts as a legally enforceable debt, including why obligations rooted in illegality cannot sustain criminal liability.

This edition further explores the viability of PMLA proceedings when the underlying offence collapses, and recent judicial reminders that courts will not endorse transactions arising from impropriety.

To cap it off, we bring you key regulatory updates and upcoming events shaping the enforcement landscape.

Let's dive in!

Click Here To Submit Feedback

© Kings & Alliance LLP, 2025

INDEX

COVER STORY 04

The Enduring Taint: Why the PMLA Seizes the 'Fruit of the Poisoned Tree,' Even When the Tree Isn't Scheduled

PIVOTAL ISSUES 05

Warrant vs. White-Collar Crime: The Supreme Test of Procedure in India's Gravest Offences

PIVOTAL ISSUES 06

The Integrity Test: How India's Courts Are Closing the Loophole on Unsolicited Bribe Offers

PIVOTAL ISSUES 07

The Law Won't Launder Larceny: Why a Cheque for a Job Bribe Is Dead on Arrival

PIVOTAL ISSUES 08

The Case of the Contradictory Cheque: How the Defence Rebutted Statutory Presumption

CASE LAWS 09

- Kerala Private Hospitals Association and Anr. vs. State of Kerala and Ors.
- Subhash Chandra vs. State Of U.P. Thru. Addl. Chief Secy. Deptt. Of Vigilance Lko. And Others
- XY v. Union of India
- Navin Road Lines vs. Assistant Registrar Customs Excise and Service Tax Appellate Tribunal
- A Dharmaraj Rasalam vs. Assistant Director, Directorate of Enforcement
- Rajeev Khandelwal vs. State of Maharashtra & Anr.

REGULATORY UPDATE 15

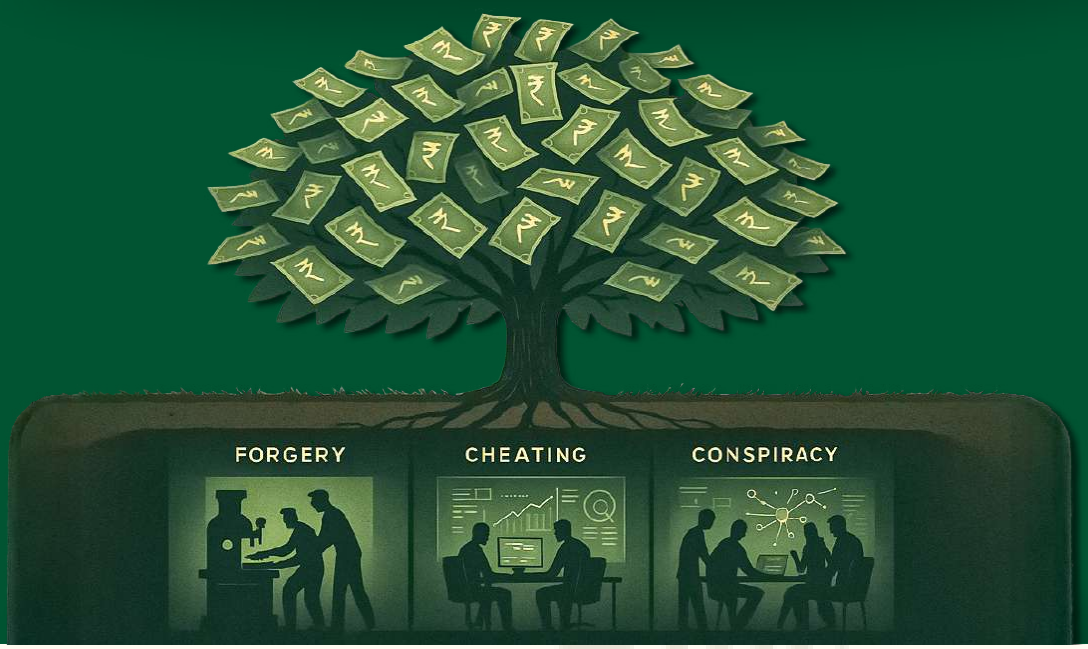
The Compliance Strategy Shift: CBDT's NUDGE Initiative Defines the Future of Tax Administration

TRAINING & EVENTS 16

© Kings & Alliance LLP, 2025

COVER STORY

The Enduring Taint: Why the PMLA Seizes the 'Fruit of the Poisoned Tree,' Even When the Tree Isn't Scheduled



> *ED's power to provisionally attach property derived from illegal activities, even when the core "downstream" activity itself is not a separate 'predicate offense' under the of Money PMLA*

The immense fortunes generated by vast, illicit enterprises often rely on seemingly minor criminal acts—forgery, cheating, and conspiracy—to facilitate the flow of billions through a high-profile, unregulated activity like illegal sports betting. When the authorities finally move to dismantle such a racket and seize the wealth, a complex legal challenge emerges: Can the entire fortune be attached under anti-money laundering laws, even if the primary "downstream" activity generating the visible wealth isn't explicitly listed as a crime in the statute? This consequential legal question was recently settled by the Delhi High Court, delivering a judgment that significantly broadens the scope of the Enforcement Directorate's (ED) power to combat financial crime.

In a landmark decision, the High Court affirmed in Naresh Bansal and Ors. Versus Adjudicating Authority and Anr., that the “ED's power to provisionally attach property derived from illegal activities, even when the core "downstream" activity itself is not a separate 'predicate offense' under the of Money PMLA”. The specific issue at hand centered on a petitioner alleged to have facilitated an international cricket betting racket worth over ₹2,400 crore by distributing essential, illicit Super Master IDs. When the ED attached his assets worth ₹20 crores, arguing they were 'proceeds of crime,' the petitioner challenged the action, contending that since cricket betting is not a scheduled offense under the PMLA, the proceeds could not be attached. This article delves into the High Court's far-reaching interpretation of the PMLA, specifically examining the scope of Section 2(1)(u), which...

© Kings & Alliance LLP, 2025

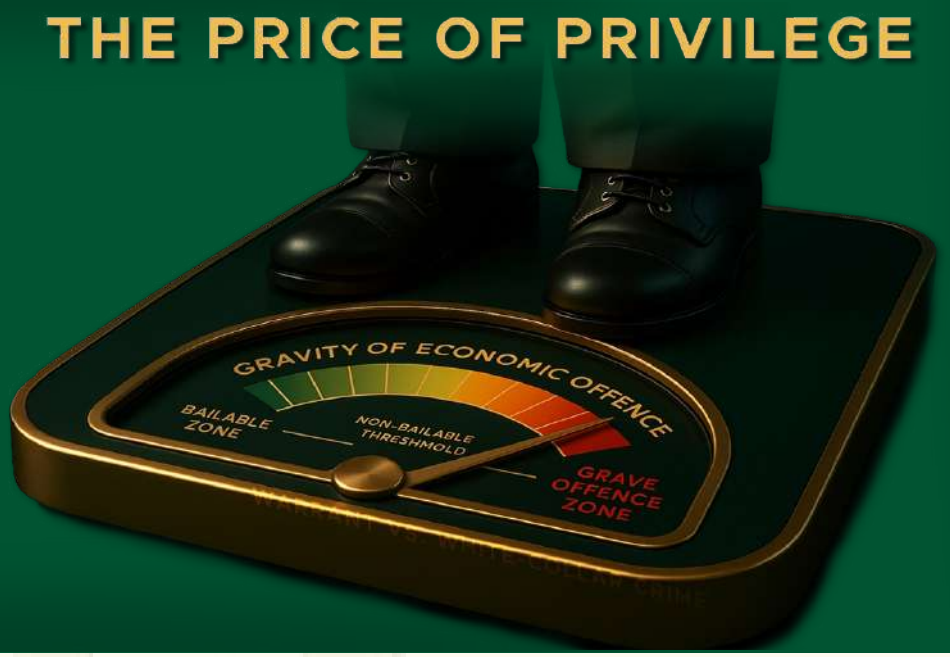
READ MORE

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

PIVOTAL ISSUES

Warrant vs. White-Collar Crime: The Supreme Test of Procedure in India's Gravest Offences



> *Can an arrest warrant, issued to compel appearance in connection with grave economic or heinous crimes, be automatically converted into a bailable warrant merely upon the request of the accused?*

The very architecture of justice is tested when a crime strikes at the financial core of the nation. When billions are defrauded from the public exchequer through sophisticated schemes, the courts must weigh the gravity of the economic harm against the procedural right of an accused. This pressing conflict between public interest and personal liberty formed the crux of a profound legal examination recently undertaken by the Rajasthan High Court in Nirmal Kumar Sharma Versus Union Of India. Concluding that serious economic offences, especially those involving massive tax evasion, demand a grave and serious consideration, the High Court has referred to a larger bench the pivotal question of whether arrest warrants can be automatically converted to bailable warrants in matters concerning grave economic crimes under statutes like the PMLA, Customs, CGST, and other heinous offences under the Indian Penal Code/Bharatiya Nyaya Sanhita.

The anti-social activities of persons in the upper strata, which have become known as "white-collar crimes," present a unique challenge to the judicial system. As statutes like the CGST Act, 2017, which governs the levy and collection of tax on the supply of goods or services, bring serious economic offences into sharp focus, a fundamental question of procedure confronts the courts. “Can an arrest warrant, issued to compel appearance in connection with grave economic or heinous crimes, be automatically converted into a bailable warrant merely upon the request of the accused?” The judicial consensus, reiterated across a series of landmark Supreme Court rulings, firmly establishes that...

© Kings & Alliance LLP, 2025

READ MORE

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

PIVOTAL ISSUES

The Integrity Test: How India's Courts Are Closing the Loophole on Unsolicited Bribe Offers

> *unaccepted and unsolicited offer of a bribe to a public servant is the completed offense of abetment, punishable under Section 12 of the Prevention of Corruption (PC) Act.*

The sanctity of public office rests on an uncompromising foundation of integrity. Yet, a shadow falls whenever an individual seeks to subvert this by leveraging personal gain over civic duty. The attempt to corrupt a public servant often begins not with a demand, but with a clandestine offering, an unsolicited cash bribe, which is a tangible subversion placed directly into the hands of a public official. The critical legal question then arises: Does this act of corruption, complete upon the moment of the offer and swiftly rejected, constitute a completed criminal offense in and of itself? For years, the lack of uniformity on this point fractured judicial opinion, creating a significant point of vulnerability in the enforcement of India's anti-corruption laws.

In a landmark ruling in Tara Dutt Versus State that promises to resolve this ambiguity, the Delhi High Court recently delivered a definitive answer. Upholding the conviction of a former Delhi Police ASI, the Court unequivocally held that an "unaccepted and unsolicited offer of a bribe to a public servant is the completed offense of abetment, punishable under Section 12 of the Prevention of Corruption (PC) Act." The specific facts leading to this ruling involved former ASI Tara Dutt, who was prosecuted after being caught offering ₹50,000 to a judicial officer to secure a job for an acquaintance. The judge immediately lodged a complaint, leading to Dutt's conviction. The core issue before the High Court was whether the prosecution could stand when the bribe was neither demanded nor accepted. This judicial inquiry became necessary due to the historical divergence in interpretation: the Kerala...

© Kings & Alliance LLP, 2025

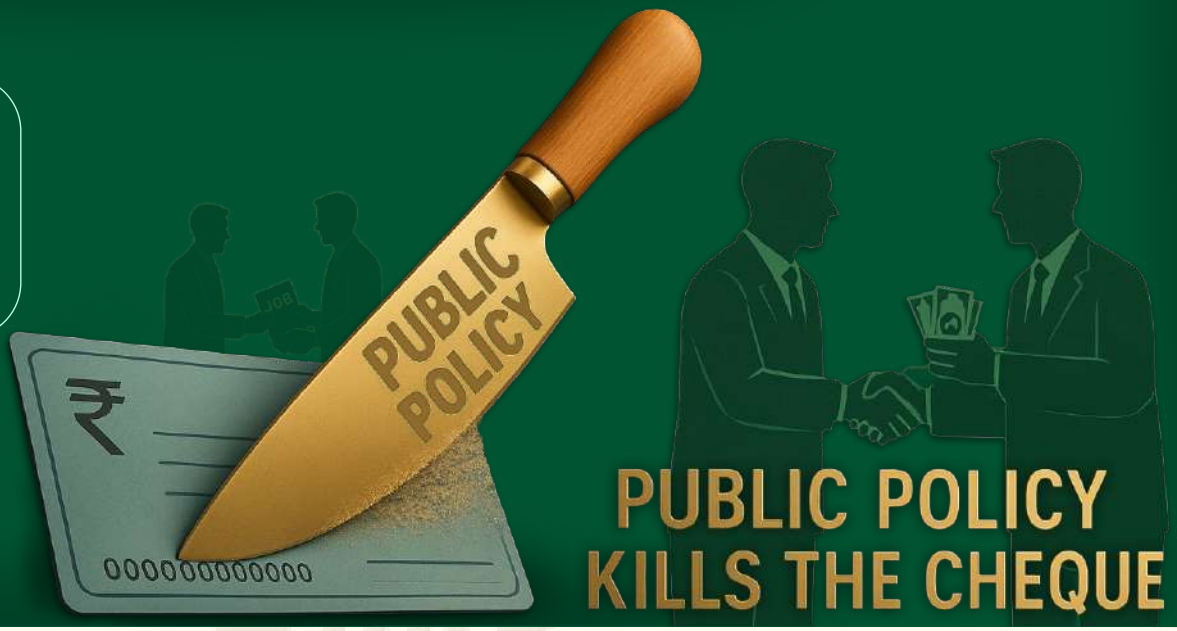
READ MORE

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001
+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

PIVOTAL ISSUES

The Law Won't Launder Larceny: Why a Cheque for a Job Bribe Is Dead on Arrival

An agreement whose object or consideration is unlawful is expressly declared void



Can a cheque, an instrument representing a promise of payment, be legally enforced when the debt it seeks to repay originates from an agreement explicitly forbidden by law and opposed to public policy? This fundamental question of legal enforceability versus moral turpitude was the key determinant in a criminal appeal before the Madurai Bench of the Madras High Court, where a complainant sought to overturn the acquittal of an accused in a case filed under Section 138 of the Negotiable Instruments (NI) Act. The dispute offers a stark reminder that the legal system, including the rigorous provisions of the NI Act, will not lend its authority to validate transactions rooted in illegality or impropriety.

The case P. Kulanthaisamy v. K. Murugan and another, began with a private complaint by P. Kulanthaisamy against K. Murugan. The Complainant's entire case rested on an alleged transaction where he paid the Accused Rs. 3 lakhs in 2016, to secure a conductor job for him in the TNSTC. The Accused, a worker in the mechanical section who claimed influence through the Labour Union, failed to deliver the job. When the Complainant demanded the return of his money, the Accused subsequently issued a cheque for Rs. 3 lakhs in 2017, for discharging the amount due. This cheque, when presented, was returned dishonoured for insufficient funds. The Complainant's attempt to prosecute the Accused for the offence of cheque dishonour under Section 138 of the NI Act was, however, unsuccessful at the trial court, which acquitted the Accused on the grounds that the cheque was not issued to discharge a legally enforceable debt or liability. The appeal hinged solely on whether the Rs. 3 lakhs in question...

© Kings & Alliance LLP, 2025

READ MORE

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001
+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

PIVOTAL ISSUES

The Case of the Contradictory Cheque: How the Defence Rebutted Statutory Presumption.

> *The holder of a cheque shall be presumed to have received the cheque in discharge of any debt or other liability, either in whole or in part*

In the intricate tapestry of commercial transactions, a cheque is often seen as the undisputed affirmation of a debt, backed by the formidable legal framework of the Negotiable Instruments Act, 1881 (N.I. Act). But what happens when this presumed guarantee is challenged, and the very foundation of the claim—the existence of a legally enforceable debt is shaken by the accused's defence? Can an accused person, without stepping into the witness box or presenting a barrage of his own evidence, effectively discharge the evidentiary burden imposed by the statute and persuade the court that the complainant's claim of a debt is improbable? The recent judgment by the High Court of Kerala in Jose v. Jose and Anr. offers a compelling narrative on this exact legal quandary, affirming the delicate balance between statutory presumption and the principle of preponderance of probabilities in proceedings under Section 138 of the N.I. Act.

The crux of the matter in Jose v. Jose and Anr. revolved around a complaint filed alleging an offence under Section 138 of the N.I. Act. The complainant claimed that the accused borrowed Rs. 3,00,000/- on June 12, 2011, and issued a cheque dated September 12, 2011, which was subsequently dishonoured due to 'funds insufficient'. The Trial Court, however, acquitted the accused by the judgment dated 30.09.2014, finding that the complainant had failed to prove the execution and issuance of cheque and, crucially, that the cheque was not supported by consideration. The challenge in any Section 138 proceeding lies in the application and subsequent rebuttal of the statutory presumption enshrined in Section 139 of the N.I. Act...

© Kings & Alliance LLP, 2025

READ MORE

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001
+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

SIGNIFICANT CASE LAWS

Ending Exploitation: Kerala HC Affirms Act Mandating Capacity-Graded Emergency Care and Full Price Disclosure.

The Kerala High Court, in the case of Kerala Private Hospitals Association and Anr. v. State of Kerala and Ors., with the Division Bench comprising Justice Sushrut Arvind Dharmadhikari and Justice Syam Kumar V.M., upheld the constitutionality of the Kerala Clinical Establishment Act and Rules. The Bench dismissed appeals brought by the Indian Medical Association and the Kerala Private Hospitals Association, affirming that the Act serves to operationalize existing duties for ethical and equitable medical care. Central to the ruling was the validation of the transparency mandate under Section 39, which requires hospitals to publish lists of fees and "package rates," a measure the Court deemed essential for patient protection against exploitative billing, while clarifying that required staff details are for regulatory verification only and do not require public disclosure.

Crucially, the Court firmly upheld the core public interest provision: the mandatory obligation that no clinical establishment shall deny initial life-saving aid to emergency patients on the ground of non-payment of advance or lack of documents. The Bench confirmed that this emergency care obligation is capacity-graded, requiring hospitals to screen and stabilize patients to the extent feasible and ensure safe transfer. The judgment concluded by issuing detailed guidelines for the effective implementation of the Act, directing hospitals to display rates prominently, establish efficient grievance redressal mechanisms, and ensure all investigation reports are handed over upon discharge, thereby fully upholding the law and ensuring public awareness of these vital patient rights.

VIEW JUDGEMENT

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001
+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

SIGNIFICANT CASE LAWS

Co-op Bank Officers Are 'Public Servants' Under PC Act; Exoneration Without Merit Finding Is No Bar to FIR.

The Allahabad High Court, in the case of Subhash Chandra vs. State Of U.P. Thru. Addl. Chief Secy. Deptt. Of Vigilance Lko. And Others, with the Bench comprising Justice Abdul Moin and Justice Babita Rani, dismissed a writ petition filed by a Deputy General Manager of the Uttar Pradesh Sahkari Gram Vikas Bank Ltd. The officer faced an FIR under the Prevention of Corruption (PC) Act, 1988, for allegedly accumulating disproportionate assets exceeding ₹3.77 crore. The Court rejected the petitioner's two primary grounds for seeking to quash the FIR.

First, the Court clarified that employees of Co-operative Banks controlled or aided by the government fall squarely within the definition of a 'Public Servant' under the PC Act. This was confirmed by citing Section 124 of the Uttar Pradesh Co-operative Societies Act, 1965 and Supreme Court rulings, thereby upholding the legislative intent to bring these officers under the anti-corruption net. Crucially, the Court firmly rejected the second contention that a prior departmental exoneration in 2018 barred the criminal prosecution. Upon reviewing the Inquiry Report, the Bench found the claim to be "patently misconceived." The High Court noted that the Inquiry Officer had not given a finding on the merits of the disproportionate assets charge but had merely stated a lack of competence to investigate the subject. Since the departmental inquiry resulted only in a technical exoneration without a substantive finding on the allegations, the Court ruled that this outcome did not act as a bar or restraint against the Vigilance Department lodging the subsequent criminal FIR. The High Court thus dismissed the petition, allowing the criminal proceedings to continue.

VIEW JUDGEMENT

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

SIGNIFICANT CASE LAWS

Discretionary Grant: Reward for Reporting GST Evasion Cannot Be Demanded by Informer, Says Delhi HC.

The Delhi High Court, in the case of XY v. Union of India, with the Division Bench comprising Justices Prathiba M. Singh and Shail Jain, has observed that an individual providing information regarding the evasion of Goods and Services Tax (GST) cannot claim a reward as a matter of right. The Bench noted that the grant of an award or reward to an informer is purely a discretionary grant and not an enforceable right.

The ruling came in a petition filed by an informer who was aggrieved by the non-consideration for a reward after his information led to a substantial demand against the entity M/s Shakti Enterprises. The Department's demand, however, was subsequently modified on appeal, resulting in a significantly smaller final demand. The petitioner challenged this Order-in-Appeal, arguing that the taxable value had been wrongly assessed, leading to a smaller reward opportunity. The Court expressed serious doubts about the maintainability of the plea, stating that an informer's status does not allow them to create a lis (a lawsuit or dispute) on the grounds of claiming a reward and contesting the merits of the tax liability with the private respondent. The Department supported this view by citing the Supreme Court decision in Union of India & Ors. v. C Krishna Reddy, which held that a writ of mandamus cannot be issued at the behest of an informer. Consequently, the High Court directed the parties to address the maintainability issue on the next date of hearing.

VIEW JUDGEMENT

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

SIGNIFICANT CASE LAWS

GST Portal Glitch Cannot Prejudice Taxpayer: Delhi HC Directs CESTAT to Accept Pre-Deposit Made Under Excise Head.

The Delhi High Court, in the case of Navin Road Lines Vs. Assistant Registrar Customs Excise and Service Tax Appellate Tribunal (W.P(C) No. 5464/2025), with the division bench comprising Justice Prathiba M. Singh and Justice Saurabh Banerjee, delivered a significant ruling: where the Service Tax payment portal became non-functional following the migration to the GST regime, a taxpayer cannot be penalized for making the mandatory pre-deposit under the Excise Head instead of the Service Tax Head. The court held that once the deposit has already gone to the Government exchequer, the appeal must be heard.

The petitioner, Navin Road Lines, had its appeal refused by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT) because the mandatory pre-deposit of ₹1,49,190 was marked with a defect, as it was traceable under the Excise category and not the Service Tax category. The assessee argued that the Service Tax portal was non-functional, leaving no other option but to deposit the amount under the available Excise ledger. The High Court, relying on its recent precedent in J.M.D. Enterprises v. CESTAT, New Delhi, reiterated that the defect in payment was due to the administrative failure of the portal, and the taxpayer cannot be compelled to pay again. The Bench emphasized the principle that the deposit, having been made and credited to the government, satisfied the substantive requirement. Accordingly, the High Court set aside the CESTAT order and directed the Tribunal to treat the deposit made under the Excise ledger as a valid pre-deposit, allowing the Service Tax appeal to be restored and heard on its merits.

VIEW JUDGEMENT

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001
+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

SIGNIFICANT CASE LAWS

SC Questions PMLA Case Viability: Money Laundering Trial Halted After Petitioner Cites Closure of Predicate Offences.

The Supreme Court, in the case of A Dharmaraj Rasalam v. Assistant Director, Directorate of Enforcement (Diary No. 28457 / 2025), with the Division Bench comprising Justice Vikram Nath and Justice Sandeep Mehta, has issued notice to the Enforcement Directorate (ED) and stayed the trial court proceedings in the money laundering case against the former Church of South India (CSI) Bishop, A Dharmaraj Rasalam. The intervention occurred after the Kerala High Court had refused to quash the ED's charge sheet linking the Bishop to the Karakonam CSI Medical College corruption scandal.

The crux of the challenge lies in the fundamental dependence of the Prevention of Money Laundering Act (PMLA) proceedings on the existence of a predicate offence. Senior Advocate Dr. S. Muralidhar argued that the PMLA case should be quashed because the Crime Branch had filed multiple closure reports (reportedly five) concerning the underlying corruption charges, asserting that a money laundering prosecution cannot be sustained if the scheduled offence is closed. The allegations involve the collection of over ₹7 crore from parents of prospective medical students under false promises of admission. By issuing notice and staying the trial, the Supreme Court has signaled its intent to critically scrutinize the ED's jurisdiction, particularly the legal viability of continuing a PMLA prosecution where the predicate offences have been closed or remain unestablished, a critical point of law affirmed in several Supreme Court precedents.

VIEW JUDGEMENT

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001
+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

SIGNIFICANT CASE LAWS

Damodar Prabhu Guidelines on Compounding Costs are Not Mandatory: Supreme Court Sets Aside Imposition on Convicted Appellant.

The Supreme Court, in the case of Rajeev Khandelwal v. State of Maharashtra & Anr. with a bench comprising Justice M.M. Sundresh and Justice Satish Chandra Sharm, set aside the mandatory cost imposed by the Bombay High Court on an individual convicted under Section 138 of the Negotiable Instruments (NI) Act, 1881, after the parties had settled the matter. The court held that the graded scheme of costs laid down in the earlier landmark judgment of Damodar S. Prabhu v. Sayed Babalal H cannot be regarded as a binding precedent for mandatory imposition in every case, as each matter must be considered on its own unique facts.

The petitioner had been convicted by the lower courts but subsequently entered a settlement with the complainant during the revision stage at the High Court. While the High Court acquitted the petitioner based on the settlement, it imposed a mandatory cost (as per the Damodar S. Prabhu guidelines) to be deposited with the State Legal Services Authority. The Supreme Court accepted the petitioner's argument that the Damodar S. Prabhu guidelines were formulated by invoking the extraordinary power under Article 142 of the Constitution to achieve complete justice in that case, and treating them as a binding rule of law would both discourage settlements at later stages and be an injustice where the complainant had no objection to the compounding. Finding that the complainant did not seek any further amount and the appellant had expressed inability to pay the cost, the Supreme Court ruled that the cost imposed by the High Court was unsustainable and accordingly deleted the direction.

VIEW JUDGEMENT

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

REGULATORY UPDATE:

The Compliance Strategy Shift: CBDT's NUDGE Initiative Defines the Future of Tax Administration

CBDT

Central Board of Direct Taxes

In a continuing effort to modernize tax administration through data-driven and taxpayer-centric measures, the Central Board of Direct Taxes (CBDT), under the Ministry of Finance, Government of India, has announced the launch of its second **"Non-intrusive Usage of Data to Guide and Enable (NUDGE)"** initiative. This campaign underscores the CBDT's commitment to fostering a transparent, trust-based, and technology-enabled compliance environment, specifically targeting the accurate disclosure of foreign assets by Indian residents.

The second NUDGE campaign builds upon the success of its predecessor and utilizes the robust data received through international Automatic Exchange of Information (AEOI) frameworks to guide taxpayers toward full compliance. The crucial points are as follows: Focus on Foreign Asset Disclosure: The campaign is specifically designed to address potential non-disclosure of foreign financial assets and foreign-source income as mandated by the Income-tax Act, 1961, and the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015. Data Source: The CBDT leverages information on foreign financial assets received from partner jurisdictions under the Common Reporting Standards (CRS) and from the United States under the Foreign Account Tax Compliance Act (FATCA). Targeted Cases: Analysis of AEOI information for the Financial Year 2024-25 (Calendar Year 2024) has identified high-risk cases where the existence of foreign assets is apparent but has not been...

© Kings & Alliance LLP, 2025

Page 15

READ MORE

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

TRAINING AND EVENTS

Workshop on GST
Organised by: Tinsukia Branch (EIRC) of ICAI

6 DEC 2025 | Assam, India

Know More

National Conference on GST
Organised by: Pune Branch (WIRC) of ICAI, GST & Indirect Taxes Committee

9-10 DEC 2025 | Pune, India

Know More

National Conference on International Taxation
Organised by: Gurugram Branch of ICAI

29 DEC 2025 | Gurugram, India

Know More

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

LEADERSHIP

MOHIT CHAUDHARY

FOUNDER AND MANAGING PARTNER

Former AAG for State of J&K at Supreme Court of India

Advocate on Record, Supreme Court of India

+91 98106 63997

mohit@knallp.com

mohitchaudhary2020@gmail.com

KUNAL SACHDEVA

PARTNER

+91 99536 55270

kunal@knallp.com

kunalsachdeva826@gmail.com

PUJA CHAUDHARY

PARTNER

+91 98106 22198

puja@knallp.com

pujabhaskar1@rediffmail.com

EXPOSITORS

Associate	**Associate**	**Associate**
Adv. Anuja Pandit	Adv. Archana Shukla	Adv. Shreya Mishra

© Kings & Alliance LLP, 2025

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

ABOUT KINGS & ALLIANCE LLP

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 help businesses succeed in these dynamic sectors.

In today's globalized market, we leverage strategic cross-border partnerships to guide our clients on ESG compliance, digital transformation, and international disputes, ensuring they are prepared for the evolving challenges of the modern business environment. Our goal is to enable businesses and individuals to operate with confidence, within a landscape that values fairness and security.

With more than two decades of experience, we have developed the foresight to anticipate challenges and craft solutions that protect and empower our clients—whether they are corporations, MSMEs, entrepreneurs, NGOs or indigent individuals, we ensure that regardless of their financial standing they receive equitable access to quality legal advice.

© Kings & Alliance LLP, 2025

K&A Insights

K&A Insights
WhatsApp channel

JOIN

Our WhatsApp channel for
EXCLUSIVE INSIGHTS
to refine your
Expertise

knallp.com/insights/

Corporate Office - 13 Ring Road, Lajpat Nagar IV, New Delhi - 110024
Chamber - 511, Ad. Complex, Supreme Court of India, New Delhi - 110001

+91 981 981 5818
INFO@KNALLP.COM
WWW.KNALLP.COM

GET IN TOUCH

+91 981 981 5818

info@knallp.com

www.knallp.com

Kings & Alliance LLP
wa.me/919819815818

LOCATIONS

CORPORATE OFFICE
13 Ring Road, Lajpat Nagar IV,
New Delhi - 110024

CHAMBER
511, Ad. Complex, Supreme Court
of India, New Delhi - 110001

IPR OFFICE
T 518, Sector 99, Supreme Tower,
Noida, Uttar Pradesh - 201303

INSIGHT DIVISION
62/6, Channi Himmat
(Green Belt), Jammu - 180015

KINGS & ALLIANCE LLP
LAW FIRM

DISCLAIMER: The contents of this publication are intended solely for informational purposes and general guidance. They do not constitute advertising or solicitation. The information provided is not a substitute for professional advice, which may be necessary before taking any action on the matters discussed. While every effort has been made to ensure the accuracy of the material, Kings & Alliance LLP does not assume responsibility for any errors that may occur despite careful preparation. Additionally, Kings & Alliance LLP disclaims any liability for loss or damage resulting from any actions taken or refrained from based on the information contained in this publication.