

# WCC WATCH

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



## COVER STORY

**Prolonged Incarceration, Article 21 and Bail under MCOCA & PMLA, Delhi High Court in Deepak Ramnani v. Enforcement Directorate** 04

## SIGNIFICANT CASE LAWS

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- Sachin Bansal & Others v. Directorate of Enforcement
- Deepak Singh Ahlawat & Others v. Directorate of Enforcement
- Assistant Director, Directorate of Enforcement v. M/s Ajmera Groups & Others
- M/s. Suraj Constructions v. Commissioner of Customs

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**Enforcement, Safeguards & Regulation**, our cover story this month examines the Delhi High Court's decision in *Deepak Ramnani v. State of Delhi (Govt. of NCT of Delhi) & Connected Matters*, where the Court considered the constitutional implications of prolonged pre-trial incarceration under MCOCA and the PMLA, and the extent to which statutory restrictions on bail can withstand scrutiny under Article 21 when trials face substantial delay.

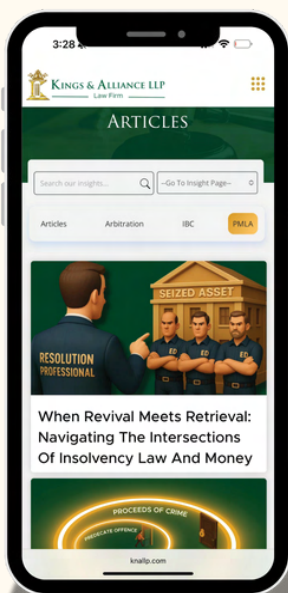
This edition also analyses the evolving judicial approach toward supervisory liability and layered financial transactions under the PMLA in *Directorate of Enforcement v. Punit Garg*, alongside the Karnataka High Court's ruling on the limits of emergency attachment powers and the requirement of independent "reasons to believe" under Section 5 of the PMLA. On the customs front, we examine the CESTAT Mumbai's ruling in the Adani customs valuation dispute reaffirming that suspicion alone cannot displace declared transaction value, as well as the *Flemingo Dutyfree Shop* decision clarifying the limits on recovery of Cost Recovery Charges by Customs authorities.

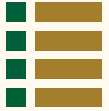
Across these decisions, courts and tribunals continue to examine the limits of enforcement authority while reinforcing principles of constitutional protection, procedural fairness and evidentiary scrutiny.

**To cap it off**, we bring you the latest developments from the worlds of anti-money laundering law, customs valuation and economic enforcement.

Let's dive in.

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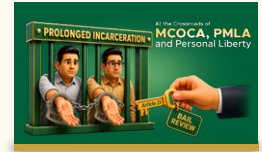




## COVER STORY

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Prolonged Incarceration, Article 21 and Bail under MCOCA & PMLA: Delhi High Court in Deepak Ramnani v. Enforcement Directorate



## PIVOTAL ISSUES

05

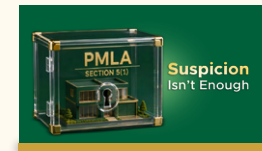
Supervisory Liability and Layered Transactions under the PMLA: The Punit Garg case



## PIVOTAL ISSUES

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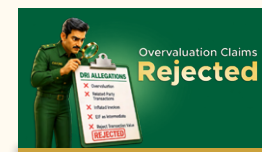
Jurisdictional Limits on Emergency Attachment under the PMLA: Karnataka High Court on “Reasons to Believe”



## PIVOTAL ISSUES

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Adani Customs Valuation Dispute: CESTAT Mumbai Rejects Revenue's Overvaluation Allegations and Clarifies Limits on Re-Litigation



## PIVOTAL ISSUES

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Can Customs Recover Full-Time Supervision Costs? CESTAT Clarifies Limits on Cost Recovery Charges in Flemingo Duty Free Case



## CASE LAWS

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- Sachin Bansal & Others v. Directorate of Enforcement
- Deepak Singh Ahlawat & Others v. Directorate of Enforcement
- Assistant Director, Directorate of Enforcement v. M/s Ajmera Groups & Others
- M/s. Suraj Constructions v. Commissioner of Customs
- M/s. Vidres India Ceramics Pvt. Ltd. & Anr. v. Union of India & Ors.
- M/s Global Exim v. Commissioner of Customs (Port), Kolkata
- Mrig Mrinal Dhawan v. Union of India & Anr.



## TRAINING & EVENTS

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# COVER STORY

Prolonged Incarceration, Article 21 and Bail under MCOCA & PMLA: Delhi High Court in Deepak Ramnani v. Enforcement Directorat



At the Crossroads of  
**MCOCA, PMLA**  
and Personal Liberty

Can statutory restrictions on bail under special criminal statutes justify prolonged pre-trial incarceration when a trial shows little prospect of early conclusion?

That constitutional question came before the Delhi High Court in *Deepak Ramnani v. State of Delhi (Govt. of NCT of Delhi) & Connected Matters*, arising out of the alleged organised extortion network operated by Suresh Chandrashekar from within prison. The case involved allegations of organised crime, hawala transactions and money laundering under the Maharashtra Control of Organised Crime Act, 1999 (“MCOCA”) and the Prevention of Money Laundering Act, 2002 (“PMLA”). At the centre of the dispute lay the constitutional tension between the stringent “twin conditions” for bail under special statutes and the guarantee of personal liberty under Article 21 of the Constitution.

The judgment assumes significance because it revisits the evolving jurisprudence concerning prolonged incarceration, delayed trials and the constitutional limits of statutory bail embargoes. The proceedings arose from bail applications filed by Deepak Ramnani and Pradeep Ramdane in prosecutions under MCOCA and allied offences. Deepak Ramnani was also an accused in connected proceedings under the PMLA concerning alleged handling and movement of extorted funds through hawala channels. Although Pradeep Ramdane was also arraigned in the PMLA proceedings, he had already been granted regular bail by the Special Court on August 2, 2022. According to the prosecution, Suresh Chandrashekar...

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# PIVOTAL ISSUES

Supervisory Liability and Layered Transactions under the PMLA: The Punit Garg case

## Following the Money Trail



Can participation in corporate financial decision-making and overseas asset management amount to money laundering even without direct ownership of illicit assets? That question arose before the Special Court in Directorate of Enforcement v. Punit Garg, a bail proceeding emerging from investigations linked to Reliance Communications and its associated entities. The case required the Court to examine the scope of liability under Sections 3 and 4 of the Prevention of Money Laundering Act, 2002 (“PMLA”), particularly in the context of layered financial transactions, offshore corporate arrangements and alleged concealment of proceeds of crime.

The proceedings are significant because they reflect the judiciary’s increasingly stringent approach toward economic offences involving transnational transactions and complex corporate structures, where courts are focusing less on formal ownership and more on the broader economic role allegedly played in movement and concealment of disputed assets. The proceedings originated from investigations conducted by the Enforcement Directorate (“ED”) into the alleged diversion of loans obtained by Reliance Communications and related entities from banks and financial institutions. According to the ED, portions of these funds were routed through overseas subsidiaries and utilised in transactions involving foreign assets and offshore corporate entities. The investigation particularly focused on transactions involving a Manhattan apartment and a luxury yacht “TIAN,” along with movement of sale proceeds through foreign financial arrangements. The ED...



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# PIVOTAL ISSUES

Jurisdictional Limits on Emergency Attachment under the PMLA: Karnataka High Court on “Reasons to Believe”



## Suspicion Isn't Enough

Can the Enforcement Directorate (“ED”) invoke emergency provisional attachment powers under the Prevention of Money Laundering Act, 2002 (“PMLA”) merely through mechanical reproduction of statutory language, or must it demonstrate distinct objective material establishing an immediate necessity to prevent frustration of proceedings? That question arose before the Karnataka High Court in *Smt. Jayamma v. Directorate of Enforcement*, where the Court examined the legality of provisional attachment proceedings initiated under the Second Proviso to Section 5(1) of the PMLA. The ruling is significant not merely for its interpretation of the statutory requirement of “reasons to believe,” but for its broader clarification of the jurisdictional limits of the adjudicatory framework under Sections 5 and 8 of the PMLA.

The judgment addresses an important structural issue within anti-money laundering jurisprudence: whether the Adjudicating Authority under Section 8 possesses jurisdiction to independently examine the legality of the ED’s invocation of emergency attachment powers, or whether such foundational procedural defects remain subject to constitutional scrutiny under Article 226 of the Constitution. The proceedings arose against the backdrop of investigations concerning allotment of compensatory sites by the Mysore Urban Development Authority (“MUDA”) in relation to formation of the Jayanagar Layout. A private complaint instituted by Sri Snehamayi Krishna alleged misuse of political and official influence in securing allotment of 14 compensatory sites in favour of certain accused...



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# PIVOTAL ISSUES

Adani Customs Valuation Dispute: CESTAT Mumbai Rejects Revenue's Overvaluation Allegations and Clarifies Limits on Re-Litigation



## Overvaluation Claims Rejected

What happens when Customs authorities continue pursuing allegations that have already failed before adjudicating authorities, the Tribunal and even the Supreme Court? More importantly, can the declared value of imported goods be rejected merely because the importer and overseas supplier are related parties?

These questions formed the core of Commissioner of Customs (Import-I), Mumbai v. Adani Enterprises Ltd. & Ors., and connected matters, decided on 05 June 2026 by a Division Bench of the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Mumbai comprising Hon'ble Mr. Justice Dilip Gupta, President, and Hon'ble Mr. P. Anjani Kumar, Member (Technical).

The dispute revolved around allegations that several Adani Group entities had artificially inflated the value of imported equipment through UAE-based intermediary Electrogen Infra FZE (EIF). However, while dismissing six departmental appeals, the Tribunal reiterated settled principle of customs valuation law: suspicion and related-party allegations alone cannot displace declared transaction value unless Customs establishes, through legally admissible evidence, that the relationship actually influenced pricing under the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The dispute arose from a Directorate of Revenue Intelligence (DRI) investigation into imports made by multiple Adani Group entities involving solar modules, cranes, tugs and port infrastructure equipment...



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# PIVOTAL ISSUES

Can Customs Recover Full-Time Supervision Costs?  
CESTAT Clarifies Limits on Cost Recovery Charges in  
Flemingo Duty Free Case



## CRC or MOT Charges?

Can Customs authorities impose full-fledged Cost Recovery Charges (CRC) merely because customs officers frequently supervise a bonded warehouse? Or must the department first establish that officers were continuously or exclusively deployed for full-day supervision? These questions formed the core of the decision delivered by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT) in Flemingo Dutyfree Shop Pvt. Ltd. v. Commissioner of Customs. In its ruling dated 24 June 2026, the Tribunal clarified that Customs cannot mechanically impose CRC simply because customs officers supervise warehouse operations regularly. Unless the department demonstrates continuous, dedicated or full-day deployment of customs personnel in terms of the governing regulations and circulars, only Merchant Overtime (MOT) charges can be recovered.

The ruling is significant for airport duty-free operators, bonded warehouse licensees and businesses functioning under customs supervision frameworks. The dispute arose from the operations of Flemingo Dutyfree Shop Private Limited at the Netaji Subhas Chandra Bose International Airport, Kolkata, where the company operated a special bonded warehouse for storing imported duty-free goods before sale through airport duty-free outlets. For several years, Flemingo had been paying supervision charges on a Merchant Overtime (MOT) basis. However, following the grant of a Special Warehouse Licence under Section 58A(1). Customs authorities took the position that the company was instead liable to pay Cost Recovery Charges (CRC). A Show Cause Notice dated 14 February 2019 consequently raised...

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# SIGNIFICANT CASE LAWS

## Challenge to FEMA Show Cause Notices on Grounds of Delay, FDI Policy Violations, and Availability of Alternative Statutory Remedies

Sachin Bansal & Others v. Directorate of Enforcement, is an important judgment delivered by the Madras High Court on 16.06.2026 concerning the maintainability of writ petitions and review applications in proceedings under the Foreign Exchange Management Act, 1999 (FEMA). The petitioners, including Sachin Bansal, Binny Bansal, Lee Fixel, Accel India Venture II (Mauritius) Ltd., and WS Retail Services Pvt. Ltd., challenged FEMA show cause notices issued by the Enforcement Directorate alleging violations of FDI and TISPRO Regulations relating to investments made in Flipkart-related entities. The petitioners argued that the proceedings suffered from inordinate delay, that the alleged violations occurred before the relevant RBI notifications introducing the 25% wholesale restriction, and that the FDI policy lacked statutory force under FEMA. However, the Court held that these issues involved disputed questions of fact and merits which must be examined by the adjudicating authority under FEMA and not in writ jurisdiction. The Court reiterated that the existence of an effective statutory mechanism, including adjudication, appeal before the Appellate Tribunal, and further appeal to the High Court under Section 35 of FEMA, barred interference under Article 226 of the Constitution. It further held that review jurisdiction is extremely limited and cannot be used to re-argue issues already considered in the writ proceedings. Finding no error apparent on the face of the record, the Court dismissed all the review applications and upheld the earlier order directing the petitioners to pursue the statutory remedies available under FEMA.

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# SIGNIFICANT CASE LAWS

## Judicial Review of Arrest, Fresh ECIR Registration, and Compliance with Statutory Safeguards under the Prevention of Money Laundering Act, 2002

In *Deepak Singh Ahlawat & Others v. Directorate of Enforcement*, is an important judgment dealing with the legality of arrest and the scope of judicial review under the Prevention of Money Laundering Act, 2002 (PMLA). The petitioners, who were associated with Gameskraft Technologies Pvt. Ltd., challenged their arrest and the registration of a fresh ECIR by the Enforcement Directorate in relation to alleged manipulation of online rummy gaming platforms, cheating of users, use of bots, and laundering of proceeds generated from such activities. They argued that the earlier predicate offence had already been closed and the earlier ECIR had been stayed by the Court, therefore the Enforcement Directorate could not indirectly continue the investigation through a second ECIR without fresh material. The Enforcement Directorate contended that the fresh ECIR was based on three independent FIRs involving scheduled offences under the PMLA and that arrest under Section 19 formed part of a lawful investigation. The Court examined the safeguards governing arrest under Section 19 of the PMLA and held that although courts ordinarily do not review the sufficiency of investigative material, judicial review is permissible where allegations of arbitrariness, illegality, or violation of statutory safeguards are raised. The judgment is significant for explaining the balance between the powers of the Enforcement Directorate and protection against arbitrary arrest under the PMLA.



# SIGNIFICANT CASE LAWS

## Priority of Depositors' Claims and Release of Attached Properties under the PMLA and KPIDFE Act

In Assistant Director, Directorate of Enforcement v. M/s Ajmera Groups & Others is an important judgment delivered by the Special Court for CBI Cases, Bengaluru, on 09.06.2026 concerning the release of properties attached under the Prevention of Money Laundering Act, 2002 (PMLA) in favour of the Competent Authority constituted under the Karnataka Protection of Interest of Depositors in Financial Establishments Act, 2004 (KPIDFE Act). The case arose from allegations that M/s Ajmera Groups had operated a large ponzi scheme by inducing thousands of depositors to invest money with promises of high returns and subsequently defaulting on repayment. The Government of Karnataka had already provisionally attached the properties and bank accounts of the firm in 2019 under the KPIDFE Act for protecting the interests of depositors, whereas the Enforcement Directorate later attached the same properties in 2020 under the PMLA. The Competent Authority sought release of those assets contending that the earlier attachment under the KPIDFE Act had already vested the properties with the State for repayment to innocent depositors. The Court accepted this contention and held that the KPIDFE Act was enacted to safeguard depositors and that the prior attachment made by the State Government would prevail. Observing that the attachment orders under the KPIDFE Act had already been confirmed by the Special Court and remained unchallenged, the Court directed the Enforcement Directorate to release the attached properties in favour of the Competent Authority so that the assets could be distributed among the affected depositors in accordance with law.

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# SIGNIFICANT CASE LAWS

## Classification of Clear Float Glass and Effect of Certificate of Origin under Customs Law

M/s. Suraj Constructions v. Commissioner of Customs is an important decision of the Customs, Excise and Service Tax Appellate Tribunal, Chennai concerning the classification of imported Clear Float Glass under the Customs Tariff Act, 1975 and the effect of tariff descriptions mentioned in a PTA Certificate of Origin. The dispute arose when the Department denied the benefit of Notification No. 46/2011-Cus. by alleging that the imported goods were classifiable under CTH 7005 29 90 instead of CTH 7005 10 90, relying mainly on the tariff heading mentioned in the Certificate of Origin. The appellant contended that the imported float glass contained a microscopic tin layer generated during the float manufacturing process, satisfying Chapter Note 2(c) of Chapter 70, and relied upon scientific reports issued by CSIR-CGCRI, Advance Ruling decisions, and earlier Tribunal precedents. The Tribunal accepted the appellant's contention and held that classification of imported goods must be determined strictly in accordance with the Customs Tariff Act, Chapter Notes, and General Rules for Interpretation, and not merely on the basis of the tariff code mentioned in the Certificate of Origin. It further held that once the goods were correctly classifiable under CTH 7005 10 90 and fulfilled the origin requirements, the exemption benefit could not be denied. Consequently, the Tribunal set aside the differential duty demand, confiscation, redemption fine, penalty, and interest, observing that the dispute was purely interpretational in nature and involved no suppression, fraud, or deliberate misdeclaration by the importer.



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# SIGNIFICANT CASE LAWS

## Validity of Corrigendum Introducing Fresh Allegations after Conclusion of Customs Adjudication Proceedings

M/s. Vidres India Ceramics Pvt. Ltd. & Anr. v. Union of India & Ors. is an important judgment delivered by the Gujarat High Court concerning the legality of issuing a corrigendum introducing fresh allegations and evidence after completion of adjudication proceedings under Section 28 of the Customs Act, 1962. The dispute arose when the Directorate of Revenue Intelligence issued a show cause notice alleging that the petitioner had wrongly classified imported goods as “Pigments” instead of “Printing Ink” to evade higher customs duty. After completion of cross-examination, final hearing, and reservation of the matter for orders, the Department issued a corrigendum adding fresh allegations and new evidence linking the petitioner with another entity, namely M/s. Krishna Colour Chem, Morbi. The petitioners challenged the corrigendum contending that once adjudication had concluded, the Department could not reopen the matter by introducing a new case through a corrigendum. The Department relied upon Section 28(7A) of the Customs Act and the Customs (Supplementary Notice) Regulations, 2019 to justify issuance of a supplementary notice based on additional evidence. Rejecting the Department’s stand, the High Court held that Section 28(7A) inserted by the Finance Act, 2018 was not applicable to proceedings initiated prior to 29.03.2018 in view of Explanation-4 to Section 28. The Court further held that a corrigendum cannot be used to introduce fresh allegations or substantive evidence after conclusion of adjudication proceedings and that the Department was required to pass final orders on the basis of the original show cause notice. Consequently, the Court quashed the corrigendum and directed the authorities to complete adjudication ignoring the additional allegations introduced subsequently.

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# SIGNIFICANT CASE LAWS

## Legality of Imposing Actual User Condition through Public Notice under the DFIA Scheme

M/s Global Exim v. Commissioner of Customs (Port), Kolkata is a significant judgment delivered by the Customs, Excise and Service Tax Appellate Tribunal, Kolkata concerning the validity of imposing “actual user conditions” under the Duty Free Import Authorization (DFIA) Scheme through a DGFT Public Notice. The dispute arose when the Customs Department denied exemption benefits claimed by the appellant on imported Citric Acid under transferable DFIA's issued on a post-export basis, on the ground that Public Notice No. 41 dated 02.11.2016 imposed actual user conditions on certain inputs under SION E-1. The appellant contended that such conditions could not be imposed merely through a Public Notice without publication of a proper notification in the Official Gazette and further argued that the DFIA Scheme, being a post-export and transferable scheme, did not inherently contain any actual user restriction. Relying upon the decisions in Viraj Impex Pvt. Ltd., Nrapen Shankar Acharya, Shah Nanji Nagsi Exports Pvt. Ltd., and Frunuts Exim LLP, the Tribunal held that delegated legislation affecting import rights must be validly notified in the manner prescribed by law and that a mere Public Notice could not impose substantive policy restrictions such as actual user conditions. The Tribunal further observed that transferable DFIA's issued on a post-export basis are distinct from Advance Authorization Schemes and therefore cannot be subjected to rigid actual user requirements. Consequently, the Tribunal allowed the appeal, granted the exemption benefit to the appellant, and also directed the Customs Department to issue a certificate enabling the appellant to seek revalidation of expired DFIA's which could not be utilized during the pendency of litigation.



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# SIGNIFICANT CASE LAWS

## Judicial Review of Provisional Attachment Orders and “Reason to Believe” under the Prevention of Money Laundering Act, 2002

Mrig Mrinal Dhawan v. Union of India & Anr. is an important judgment concerning the validity of provisional attachment orders under the Prevention of Money Laundering Act, 2002 (PMLA). The case arose from allegations that the petitioner, proprietor of M/s Fama Marketing, had availed fraudulent Input Tax Credit (ITC) through transactions with shell entities connected to a fake GST invoice network operated by M/s Siddhi Vinayak Trade Merchants. The Enforcement Directorate provisionally attached properties alleging that fake invoices were issued without actual movement of goods and that the fraudulent ITC constituted “proceeds of crime” under Section 2(1)(u) of the PMLA. Challenging the attachment under Article 226, the petitioner contended that the order lacked jurisdiction and was unsupported by valid material. The Court examined Sections 3, 5, and 8 of the PMLA and held that provisional attachment under Section 5 is a preventive measure aimed at preserving tainted assets. Relying on Vijay Madanlal Choudhary, the Court reiterated that the Authorized Officer must possess material giving rise to a recorded “reason to believe” that proceeds of crime exist and are likely to be concealed or transferred. The judgment further clarifies that although statutory remedies ordinarily limit writ jurisdiction, High Courts may still interfere where allegations of jurisdictional error, procedural illegality, or violation of constitutional safeguards are raised.



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## 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

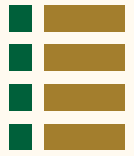
 puja@knallp.com

 pujabhaskar1@rediffmail.com

# EXPOSITORS

**Associate**  
Adv. Aparna Shukla

**Associate**  
Adv. Jahnobi Paul



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 +91 981 981 5818

 [info@knallp.com](mailto:info@knallp.com)

 [www.knallp.com](http://www.knallp.com)



**Kings & Alliance LLP**

[wa.me/919819815818](https://wa.me/919819815818)

WhatsApp Business Account



## 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

### **MUMBAI**

Chamber No.3, Block No.23, 02nd Floor,  
Bell Building, Sir Phirozshah, Mehta Road,  
Fort, Mumbai - 400 001



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**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](mailto:INFO@KNALLP.COM)

 [WWW.KNALLP.COM](http://WWW.KNALLP.COM)