



**NATIONAL ACADEMY OF DIRECT TAXES
REGIONAL CAMPUS, KOLKATA**

**राष्ट्रीय प्रत्यक्ष कर अकादमी,
क्षेत्रीय परिसर, कोलकाता**



OPEN TO ALL

**“National Seminar for familiarization with PMLA,
CPC, CrPC, IPC”**

THURSDAY & FRIDAY, 02nd & 3rd FEBRUARY, 2023

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**“National Seminar for familiarization with PMLA, CPC, CrPC, IPC”
being organized by
NADT, Regional Campus, Kolkata from 02.02.2023 to 03.02.2023**

COURSE OBJECTIVE - Familiarizing officers of the Investigation Wing with the interplay of PMLA, CPC, CrPC, IPC with survey, search & seizure provisions and practical & legal aspects.

COURSE SCHEDULE

Day 1

02.02.2023 (Thursday)

Time	Topic	Faculty
11.00 am to 11.15 am	Inaugural Remarks	Shri Ashutosh Rajhans, Addl. Director General, NADT, RC- Kolkata
11.15 am to 12.15 pm	Overview of CrPC and IPC as relevant to Survey, Search and Seizure	Shri R Ravichandran Pr.CCIT (Tamil Nadu & Puducherry)
12.15 pm to 12.30 pm	Tea break	
12.30 pm to 01.30 pm	Overview of CPC and Evidence Act as relevant to Survey, Search and Seizure	Dr. P K Srihari IRS (Retd)
01.30 pm to 02.30 pm	Lunch Break	
02.30 pm to 03.30 pm	PMLA, FEMA and Income Tax Investigation	Shri Manoj Tewari, DD, Enforcement Directorate
03.30 pm to 03.45 pm	Tea break	
03.45 pm to 04.45 pm	Experience sharing of High Voltage Cases in PMLA & FEMA- Lessons for Income Tax Sleuths	Shri Satyabrata Kumar, Special Director, Enforcement Directorate

Day 2

03.02.2023 (Friday)

Time	Topic	Faculty
11.15 am to 12.15 pm	Prosecution cases filed by Investigation Wing	Shri M Rishikesh Shenoy, Special Public Prosecutor, Income Tax Department, Kerala
12.15 pm to 12.30 pm	Tea break	
12.30 pm to 01.30 pm	Critical analysis of Indian Penal Code and CrPC relevant to Survey, Search and Seizure provisions of Income Tax Act	Shri Kanhaiya Singhal, Advocate-on-Record, Supreme Court of India
01.30 pm to 02.30 pm	Lunch Break	
02.30 pm to 03.30 pm	Use of force on search party and destruction of evidence- Precautions and remedies	Dr. Swapnil Bangali, Advocate & Honorary Director, CICTL, Maharashtra National Law University.
03.30 pm to 03.45 pm	Tea break	
03.45 pm to 04.45 pm	Handling of vexatious complaints against search party	Dr. Swapnil Bangali, Advocate & Honorary Director, CICTL, Maharashtra National Law University.
04.45 pm to 05.00 pm	Vote of thanks	Dr. Raman Garg, Addl. DIT, Trg. - 2, NADT, RC, Kolkata

Our Esteemed Speakers

Shri R Ravichandran Pr.CCIT (Tamil Nadu & Puducherry)

Session-1 (02/02/2023), Time-11.15 AM to 12.15 PM

Topic-'Overview of CrPC and IPC as relevant to Survey, Search and Seizure'



Shri Ramasamy Ravichandran hails from Tamil Nadu and is a 1987 batch IRS officer holding Masters Degree and is pursuing Phd in finance in Data Governance issues. He has vast experience in various field postings and has also had exposure to training while working at NADT.

He has been on deputation with the Directorate General of Shipping as Dy Director General of Shipping and with SEBI as CGM (investigation & Surveillance). He has interacted with various International organizations IMO, ILO, WTO, ADB, World Bank, IOSCO & UN-ESCAP. He has handled various sensitive investigation cases including IPO scam and penny stock manipulation cases and

also on Bitcoin exchanges. He was instrumental in setting up of first Airport Intelligence Unit and Integrated Market Surveillance Systems project (IMSS) of SEBI. He was part of the various committees constituted by the Ministry of Finance for framing legislation under Prevention of Money Laundering Act, Cross Border Taxation, Vision 2020, financial literacy amongst school going children and Results Framework Document of Income tax Department.

He served as OECD faculty on the subject of International taxation, Transfer pricing and Treaty Issues in South Korea. As a chairman of the committee constituted by CBDT a Digital Evidence Investigation Manual for Investigation for officers of Income Tax Department for the first time was prepared by him and released by CBDT in October,2014 and also Data Analysis Manual for the first time in 2016.

Dr. P K Srihari IRS (Retd)

Session-2 (02/02/2023), Time-12.30 PM to 01.30 PM

Topic-'Overview of CPC and Evidence Act as relevant to Survey, Search and Seizure'



Dr. Srihari is a 1988 Batch IRS Officer, and has worked in various wings of department as well as outside department on deputation. He has had the experience of working in Investigation Wing, Central Charges, Corporate Charges, TDS, Headquarters, Faceless charge and retired recently. He has vast knowledge of Judicial procedures, thanks to his stints as Departmental Representative in ITAT, Bengaluru and ITAT, Kolkata. He has a sizeable number of pronouncements in favour of the department to his credit.

Dr. P.K. Srihari is BE(Civil Engg) , ME (Civil Engg), PhD (Management), LLB by qualification. Dr. Srihari is a master trainer and has keen interest in imparting training. He is kind enough to impart training at NADT-RC, Kolkata and other Regional Campuses. His hobbies include Reading, Yoga, Teaching, Travelling and Spiritualism.

Shri Manoj Tewari, DD, Enforcement Directorate

Session-3 (02/02/2023), Time-02.30 PM to 03.30 PM

Topic-'PMLA, FEMA and Income Tax Investigation'



Shri Manoj Tewari, IRS is a Deputy Director in Enforcement Directorate, Mangaluru and is a B. Com, LLB, MBA & C.S (Institute of Company Secretaries of India) by qualification. He has Experience of Investigation in Competition Commission of India(CCI) on deputation for 6 years including as Deputy Director General. While working there he has handled investigation of some important cases including Cement Cartel case, Ethenol Manufacturers cartel, Bid rigging in Railways and FCI, abuse of dominance by Coal India case, Verifone etc.

In the Directorate of L&R, he has dealt with the SLP Proposals involving issues of International taxation. He has also experience in International Arbitration cases in FT&TR and also in Investigation under PMLA and FEMA. He has participated in many workshops/training programs relating to competition Law and investigation techniques, conducted by the OECD , FTC, DoJ in India as well as in South Korea and in Kuala Lumpur, Malaysia organized by NADT and IBFD. Shri Manoj Tewari is a recipient of NADT Gold Medal for best Academic performance IRS 2014-15 batch

Shri Satyabrata Kumar, Special Director, Enforcement Directorate

Session-4 (02/02/2023), Time-03.45 PM to 04.45 PM

Topic-'Experience sharing of High Voltage Cases in PMLA & FEMA - Lessons for Income Tax Sleuths'



Shri Satyabrata Kumar is 2004 batch IRS officer of Customs and Indirect taxes. He has worked in Customs, Service Tax, Central Excise, DRI and ED and has varied experience of investigation. He has headed Mumbai Zone of ED and also worked as staff officer to the Director, ED. He has been closely associated with various important cases such as Vijay Mallya, Nirav Modi, Mehul Choksi, Iqbal Mirchi, DHFL, Yes Bank and IL&FS.

For the first time in India, assets worth more than Rs 15200 Crore have been restituted to the Public Sector Banks in Vijay Mallya and

Nirav Modi case by ED. SBI has already recovered Rs 8000 Crore by selling part of the assets. Assets worth Rs 100 Crore have been confiscated in the Iqbal Mirchi case under FEOA. In all, assets more than Rs 30,000 Crore have been attached during his stint in ED. Due to the proactive steps taken by ED, Nirav Modi was arrested in UK .

Shri Kumar has also received various commendation letters including “Special Award for Outstanding Performance” and “Special Award for Maximum Attachments under PMLA” by the Director, ED.

Shri M Rishikesh Shenoy, Special Public Prosecutor, Income Tax Department, Kerala

Session-1 (03/02/2023), Time-11.15 AM to 12.15 PM

Topic-'Prosecution cases filed by Investigation Wing'



Sri M. Rishikesh Shenoy is a Special Public Prosecutor to the Government of India, Income Tax Department, Kerala for conducting prosecution cases under the Income Tax Act 1961, Black Money (Undisclosed Foreign Income And Assets) and Imposition of Tax Act, 2015 and Prohibition of Benami Property Transactions Act, 1988.

He is also a Legal Advisor of The Kerala Bank (Kerala State Co-op Bank Ltd.) and a Counsel for International Container Transshipment Terminal, Vallarppadam, Kochi railway connectivity Project for Government of India and has carried out Acquisition process, due diligence and documentation for Government of India.

In addition to the above he is a Legal Counsel for National and Multinational NBFC. He is engaged in Arbitration and mediation with Indian Institute of Arbitration & Mediation, Cochin, an institution for alternative dispute resolution. He has dealt with matters for Airport Authority of India and Insurance Regulatory and Development Authority of India and is having a total experience of 21 years practise in the High Court of Kerala and all subordinate courts of Kerala. He is providing Retainer and Liasoning services for companies and has done complete acquisition process for Emaar-MGF in State of Kerala.

Shri Kanhaiya Singhal, Advocate-on-Record, Supreme Court of India

Session-2 (03/02/2023), Time-12.30 PM to 01.30 PM

Topic-'Critical analysis of Indian Penal Code and CrPC relevant to Survey, Search and Seizure provisions of Income Tax Act'



Shri Kanhaiya Singhal is an LLB from Bhimrao Ambedkar University, Agra. He also holds a Certificate in Phycology in Criminal Justice from University of Queensland, Australia and Certificate in Business & Commercial Law from National Law University, Delhi.

He is the Advocate on record at Supreme Court of India since 2015. He has wide experience as government counsel including as Special Public Prosecutor at Income Tax Department, Public Prosecutor before Ld. Adjudicating Authority and Appellate Tribunal at Prohibition of Benami Transaction Act, 1988, Nominated Counsel of Hon'ble High Court of Delhi to appear before Hon'ble Supreme Court of India & High Court of Delhi, Nominated Counsel of Delhi Commission for Protection of Child Rights, Delhi.

His area of expertise is also very varied and includes Service matters, Criminal Matters, Civil Matters, Taxation, FERA, FEMA, POCSO, Black Money, Benami Transactions, MCOCA, Excise, Customs, Service Matters, Arbitrations, NDPS etc. He was one of the first Advocates appointed by Government of India to represent the Benami Prohibition Units.

**Dr. Swapnil Bangali, Advocate & Honorary Director, CICTL,
Maharashtra National Law University.**

**Session-3&4 (03/02/2023), Time-02.30 PM to 03.30 PM & 03.45 PM to
04.45 PM**

**Topic-'Use of force on search party and destruction of evidence-
Precautions and remedies' & 'Handling of vexatious complaints
against search party'**



Dr. Swapnil Bangali is an LL.B., LL.M. PhD from Symbiosis. He has completed his DLL & LW, DTL and DIPL. He has also completed a Winter School Course in Cyber Security and Cyber Laws from Gujarat National Law University, Gandhinagar. In 2015, he was invited to Berlin School of Law and Economics, Berlin, Germany to deliver sessions on Police Law and Constitutional Law.

In 2005, he cleared the examination for judicial magistrate. He also worked as Legal Advisor for R.L. Steels Ltd and as Associate Professor, School of Law, Auro University, Surat in 2018-2019.

He holds experience of 14 years of teaching various subjects for the BA/BBALL.B., LL.B. and LL.M. in Symbiosis Law School, Pune, New Law College, Pune, Department of Law, Savitribai Phule Pune University, Pune School of Law, MIT-WPU, Pune.

He has presented papers on contemporary issues in the field of IP and IT Laws in various national and international seminars and conferences and also published 10 papers in renowned international journals. His book on Contraventions under Information Technology Act, 2000 was published in 2018 and is forwarded by Adv. Ujjwal Nikam, Special Public Prosecutor, Government of Maharashtra.

He has been involved in training Income Tax Officers, IRS officers, Officers of CBI, SEBI, ED and other investigation officers in National Academy for Direct Taxes, Nagpur especially in the field of Information Technology Law and Digital Evidence.

He is currently Member of International Council of Jurists & also Member Academic for S Square Publications. In 2007, Dr. Swapnil Bangali completed the journey from Jammu to Kanyakumari on a two wheeler for Unity and Integrity of India. He is also practicing in various courts and tribunals in Maharashtra and Gujarat. Currently he is handling Famous Mahesh Honrao murder trial in Maharashtra for victim's family and helping CBI prosecutor.

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- We look forward for kind cooperation in making the webinar experience successful.

Course Director: Dr. Raman Garg, Addl.DIT(Trg.)-2

**Course Coordinators: Shri P. R. Unnikrishnan, DDIT(Trg.)-4, Mob No.- 7059441478
Shri M. Bhutia, DDIT(Trg.)-3, Mob No.- 8902196177**

**Trouble registering in ? – Please contact Shri Rajkumar Ghosh, Contact No.-
9933436950**