

Instruction No.-05/2019-Customs

F. No. 394/51/2009-Commr (Inv.-Cus.)

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs
(Investigation – Customs)

10th Floor, Tower-2, Jeevan Bharti Building,
Parliament Street, New Delhi, dated: 11.12.2019

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs
(Preventive)/ Customs & Central Taxes/ CGST,
The Principal Director Generals, DRI/DGGI,
The Webmaster, CBIC.

Sir,

Sub: Reporting of cases warranting action under PMLA-reg.

Attention is invited to this office letter of even no. dated 02.03.2017 vide which it was requested that cases involving action under Section 135 of Customs Act, 1962, where total value involved is Rs. 30 lakhs or more, may be reported to Enforcement Directorate (ED) in the prescribed ML-I and ML-II.

2. In order to meet the international Anti-Money Laundering (AML) obligations and FATF recommendations the Union Government has brought several legislative changes to streamline the enforcement of PLMA and to make it more effective. In view of the above, ED has devised new reporting formats, namely, ML-I & ML-II (copy enclosed).

3. In this regard, formations under your jurisdiction may kindly be directed to report the requisite cases to ED in the prescribed ML-I and ML-II formats on a monthly basis under intimation to this office.

Encl: As above

Yours sincerely,

(Ranjana Chaudhary)

Asst. Commissioner (Inv - Cus)
CBIC, New Delhi

ML-I FOR LEAs

MONTHLY STATEMENT OF PREDICATE (SCHEDULED) OFFENCES, WHERE IN PROVISIONS OF
PMLA ACT, 2002 CAN BE INVOKED, FOR THE MONTH OF, 2019

Part-A

Sr. No.	Crime Head- Act & Sections	No. of cases Registered
1.	Offence under IPC Sections - 120B,121,121A,255,257 to 260,302,304,307,308,327, 329,364A,384 to 389,392 to 402,411 to 414, 417 to 424,467,471, 472,473,475,476,481 to 488,489A & 489B	
2.	Offences under NDPS Act, 1985 Sections- 15 to 24 , 25-A, 27-A & 29	
3.	Offences under Explosive Substance Act 1908 Sections- 3, 4, & 5	
4.	Offences under the Unlawful Activities (Prevention) Act, 1967 Sections- 10 r/w Sec. 3, 11 r/w Sec. 3, 13 r/w Sec. 3, 16 r/w Sec. 15, 16-A, 17, 18, 18-A, 18-B, 19, 20, 21, 38, 39 & 40	
5.	Offences under Arms Act, 1959 Sections- 25 to 30.	
6.	Offences under the Wild Life (Protection) Act 1972 Sections- 51 r/w Sec. 9, 51 r/w Sec. 17-A, 51 r/w Sec. 39, 51 r/w Sec. 44, 51 r/w Sec. 48 & Sec. 51 r/w Sec. 49-B.	
7.	Offences under Immoral Traffic (Prevention) Act, 1956 Sections- 5, 6 , 8 & 9	
8.	Offences under Prevention of corruption Act, 1988 Sections- 7, 7A, 8 to 14,	
9.	Offences under Explosive Act, 1884 Sections- 9-B & 9-C	
10.	Offences under Antiquities & Arts Treasures Act, 1972 Sections-25 r/w Sec. 3 & Sec. 28	
11.	Offences under Securities & Exchange Board of India Act, 1992 Sections- 12-A r/w Sec. 24, Sec. 24	
12.	Offences under Custom Act, 1962 Sections- 135	
13.	Offences under Bonded Labour System Abolition Act, 1976 Sections- 16, 18 & 20	
14.	Offences under Child Labour (Prohibition & Regulation) Act, 1986 Sections- 14	
15.	Offences under Transplantation of Human Organs Act, 1994 Sections- 18, 19 & 20	
16.	Offences under Juvenile Justice (Care & Protection of Children) Act, 2000 Sections- 23, 24, 25 & 26	
17.	Offences under the Emigration Act, 1983 Sections-24	
18.	Offences under Passport Act, 1967 Sections- 12	
19.	Offences under the Foreigners Act, 1946 Sections- 14, 14-B & 14-C.	
20.	Offences under Copy Right Act, 1957	

	Sections- 63, 63-A, 63-B & 68-A	
21.	Offences under the Trade Mark Act, 1999 Sections- 103, 104, 105, 107 & 120.	
22.	Offences under Information & Technology Act, 2000 Sections- 72 & 75	
23.	Offences under the Biological Diversity Act, 2002 Sections- 55 r/w Sec. 6	
24.	Offences under the Protection of Plant Varieties & Farmers Right Act, 2001 Sections- 70 r/w Sec 68, 71 r/w Sec 68, 72 r/w Sec 68 & 73 r/w Sec 68	
25.	Offences under the Environment Protection Act, 1986 Sections- 15 r/w Sec 7 & 15 r/w Sec 8.	
26.	Offences under the Water (Prevention & Control of Pollution) Act, 1974 Sections- 41 (2) & 43	
27.	Offences under the Air (Prevention & Control of Pollution) Act, 1981 Section- 37	
28.	Offences under the Suppression of Unlawful Acts against Safety of Maritime Navigation and Fixed Platforms on Continental Shelf Act, 2002 Section- 3	
29.	Offence under the Companies Act, 2013 Section - 447	

Part-B

(Only those offences where the total value Involved is Rs. One Crore or more)

Sr. No.	Crime Head- Act & Sections	No. of cases Registered
1.	Offences under the Customs Act, 1962. Section- 132	

Part-C

(Only those offences involving cross boarder (transnational) implications and is specified in

Sr. No.	Crime Head- Act & Sections	No. of cases Registered
1	Part 'A' ;or	-
2	*****	-
3	The Offences against property under chapter XVII of IPC.	-
4	The offences of Wilful attempt to evade any tax, penalty or interest referred to in section 51 of the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015	

ML-II FOR LEAs

DETAILS OF CASES WHICH ARE PREDICATE (SCHEDULED) OFFENCES UNDER THE PROVISIONS OF
PREVENTION OF MONEY LAUNDERING ACT, 2002 (PMLA) FOR THE MONTH OF 2019

Sr.No.	Head	Remarks
1	Name of agency investigating the predicate offences (scheduled offences)	
2	FIR No, date, U/S and Name of the Police Station and District	
3	Complete address, email ID, if any, with Telephone and Fax No of the SHO	
4	Predicate (scheduled) Offences and Act appearing in the FIR as per Sr. No.2 above	
5	Brief facts of the case	
6	Details of the accused whether arrested or other-wise	
7	Details of properties (with detail of owners) suspected to have been acquired with the proceeds of crime	
	1 Movable	
	2 Immovable	
8	Present position of the case (pending investigation/ trial) if pending trial, dates of charge sheet U/S 173 Cr PC and details of trial court.	
9	Remarks (if any)	