

IMPORTANT POINTS TO BE ENSURED WHILE ISSUING A FREEZING ORDER IN N.D.P.S. CASES, WHICH WILL HELP THE COMPETENT AUTHORITY & ADMINISTRATOR, SAFEM(FOP)A/NDPS ACTS, CHENNAI IN CONFIRMING THE FREEZING ORDER WITHIN THE STIPULATED PERIOD OF 30 DAYS.

Sl.No.	Description	Guidelines
1.	House Search	<ul style="list-style-type: none"> • While conducting house search / any place, search for the following documents pertaining to accused / relatives / associates, are very important for financial investigation : <ul style="list-style-type: none"> - PAN cards - Passport - Any proof to ascertain correct Date of Birth - Telephone bills (for tracing new properties, if any) - Driving Licence - Aadhar card - Insurance documents - Promissory Notes - Property documents such as Sale Deed, Lease agreement etc., (registered / unregistered), vehicle purchase documents etc. - Bank related documents such as passbook, Debit/Credit/Kiosk cards, loan documents, statement of accounts etc. - Shares, Mutual Funds, DEMAT, FD related documents - Receipts and bills such as Gas connection, Electricity, Property Tax, Wealth Tax etc. - In the case of Government servant.....ID card, present workplace etc. - Oral enquiry for further information on the above for source of funds. • If any suspected property is identified from the above documents, immediately the authorities concerned shall personally be approached through an official for collection of documents and examining the ownership of the property.
2.	PAN with DOB	<ul style="list-style-type: none"> • PAN and Date of Birth shall be provided to Competent Authority (CA) based on which he conducts investigation and comes to a conclusion that the accused (“person affected”) does / does not have legitimate / regular sizeable income to acquire an immovable property. • It also helps the CA to immediately to call for the Income Tax returns filed by the accused, which will give legal and vital support for confirmation of the Freezing Order (FO).
3.	Reasons gathered	<ul style="list-style-type: none"> • To provide a detailed and illustrative narration in the “Reasons Gathered” to be enclosed to the FO (<u>only to the Competent Authority, not to anybody</u>), which convinced the IO to have the reasons to believe for issue of the FO, along with the supported documents.

4.	Bank transactions / statement of accounts	<ul style="list-style-type: none"> • To call for the details of Customer Information File and Know Your Customer (KYC) from the bankers to ascertain the basic personal details submitted by the accused such as PAN, address, Aadhar etc. • After receipt of statement of bank accounts, to check whether the transaction/transfer of any amounts is legitimate or the transactions have been done as being a legal heir. • Copies of all the bank statements so collected/obtained shall be provided to CA. • Bank accounts with petty amounts at credits. • If felt that some post-seizure sale-proceeds may be credited in such bank account, even if it is petty amount, the same may clearly be mentioned, ONLY in the “Reasons Gathered” for freezing of such bank accounts. • Whether the bank account frozen or not, the bank statement where sizeable / suspicious transactions took place, the same shall also be provided to CA in support of the reasonable belief of the IO that such entries are relating to the illegal funds used for acquiring the frozen property.
5.	Acquisition of immovable property by the accused	<ul style="list-style-type: none"> • To check whether the date of the acquired property falls under the time-frame stipulated under the Act. • Copies of all the documents pertaining to the frozen property shall be provided to CA for examination and assessment of the amounts that sourced for acquiring the frozen property.
6.	Statement of the accused	<ul style="list-style-type: none"> • To provide the copy of the statement to CA, as the same is voluntary in nature given by the accused about his crime and acquiring of the property. • Supporting documents that prove non-cooperation to the investigating agency such as denial for giving voluntary statement etc., shall also be provided. • In case any document such as voluntary statement, property document etc., are not in English, English translation of the same shall be provided to CA.

7.	To provide dated acknowledgements of the person affected for having received the FOs	<ul style="list-style-type: none"> • Dated acknowledgement particularly from the accused is very important, being the “person affected”. • If property was registered in the name of other persons as defined u/s 68B, they should also be served with FOs under dated acknowledgement to tender their plea. • If FO is being served on the accused at jail itself, IO shall ensure service of the same is duly endorsed in writing by the jail authorities, being the reason that accused may refuse to receive it without the knowledge of his defence lawyer. • Better avoid sending by post, being the reason that if the door is locked, postal authorities may return it with the same remark, which would frustrate the very purpose of issuance of FO. • If the accused denies receipt of FO in Jail, better to take acknowledgement from his close blood-relative available at his homepreferably from wife, if not possible then from son (if major), then from father, then from brother, so as to ensure that the accused will not resort to take any excuse for non-receipt of the FO. • If the accused has jumped bail, then better it to be served through his defence lawyer under acknowledgement.
8.	Sending FO by post / fax and e-mail to CA	<ul style="list-style-type: none"> • Following is the address and contact details of the Competent Authority, Chennai : ADDRESS : O/o the Competent Authority & Administrator SAFEM (FOP) & NDPS Acts Ministry of Finance, Department of Revenue (Govt. of India) No.64/1, “UTSAV”, G.N.Chetty Road T.Nagar, Chennai-600 017. Telephone No.: 044-2815 2879 / 2935 / 2826 / 0896 / 4636 Fax No. : 044-2815 4636 E-Mail : casafemfop.tnchn@nic.in with a copy to cachennai12@gmail.com • After issuance of FO, the IO to approach O/o the CA over phone for confirmation of e-mail id and address. • Then immediately to send by e-mail first to save the transshipment time, as the stipulated time for confirmation by the CA is only 30 days. Fax also can be sent after confirming the Fax number.

	Sending FO by post / fax and e-mail to CA.. contd..	<ul style="list-style-type: none"> • Then, the FO in original can be sent to CA through an official for safe delivery of the same, under acknowledgement. • Always prefer delivery of the FO in person to all the concerned under dated-acknowledgement.
9.	<i>Mens ria</i>	<ul style="list-style-type: none"> • To provide any documental evidence such as fake passport, travel tickets / ID cards with different names of the “person affected”, any previous nefarious involvement etc. • This helps CA understand the dubious characteristics of the accused to misguide the investigating agency, which may strengthen the fundamental legal requirement for confirmation of the FO.
10.	Impounding of properties	<ul style="list-style-type: none"> • Any no.of freezing orders can be issued in a case at any point of time. But to ensure issue of Freeing Order AT THE EARLIEST after tracing and WITHOUT DELAY after impoundment of such properties. • To confirm that impoundment of the property is still in force on the date of issuance of FO. • If it is an immovable property, ensure receipt of impoundment of the property and to check any remarks made in the official database of the concerned Sub Registrar Office (SRO). • After such confirmation, the IO concerned shall ensure receipt of official communication from the SRO and in their official website as well to ensure transfer/sale of the frozen property after due confirmation by the CA (also being Administrator for the frozen property will ensure effective arguments in the Hon’ble ATFP, New Delhi when the case comes up for trial). • A copy of the SRO confirmation shall be provided to CA for their record, for the said purpose. • If the case ended up in acquittal for whatsoever the reason, IO to obtain opinion from SPP and if SPP opined not to appeal, the CA shall be approached in writing quoting the opinion of the SPP, for release of the property.

11.	Coordination with Competent Authority	<ul style="list-style-type: none"> • Investigating Officer to effectively coordinate with the CA and shall share cell number to the CA Office, in speedy completion of the proceedings within 30 days by the CA for confirmation of the frozen property. • The ZD shall be kept informed of the updates by the IO during the confirmation period of 30 days. • If IO wishes to send a reminder to the CA 20 days after issuance of the FO, such reminder should go under the signature of the ZD.
12.	Feasibility for issue of FO	<ul style="list-style-type: none"> • IO shall always keep in mind while issuing FO that whether the “person affected” falls under the category specified in Sec.68A (2) of Chapter VA of NDPS Act. • Even if any immovable property was partly acquired out of illicit funds, the same also be frozen, which case may also end up with fine equal to the market value of such part, in lieu of forfeiture u/s 68K.
13.	Distribution of FO	<ul style="list-style-type: none"> • All addressees shall be served only with original FO (not the photocopies). • To ensure all the pages of the FO to be taken front and back and no page is left with blank. • Proof of delivery of the FOs to be provided to the CA • To ensure FO is issued with office seal impressed against the signature of the IO and below the signature, designation to be shown as “Intelligence Officer/Investigating Officer.”