

(viii)	<u>Reciprocal Arrangements for assistance in certain cases (Secs. 55 to 61)</u>
	<u>Meaning of contracting state:</u> Any country outside India in respect of which arrangements have been made by the C.G. with the Government of such country through a treaty or otherwise.
	(a) <u>Agreements with foreign countries - Sec. 56</u>
	C.G. may enter into an agreement with the Govt. of any country outside India for:
	(a) enforcing the provisions of this Act;
	(b) exchange of information for
	⇒ the prevention of any offence under this Act or under the corresponding law in force in that country or
	⇒ investigation of cases relating to any offence under this Act, and may, by notification, make necessary provisions for implementing the agreement.
	(b) <u>Letter of request to a Contracting State in certain cases - Sec. 57</u>
	If, in the course of an investigation into an offence or other proceedings under this Act, an application is made to Special Court by Investigating Officer that any evidence is required in connection with investigation and is of the opinion that such evidence may be available in a contracting State, and the Special Court, on being satisfied that such evidence is required in connection with the investigation into an offence or proceedings under this Act, may issue a letter of request to a court or an authority in contracting State competent to deal with such request to:
	(i) examine facts and circumstances of the case,
	(ii) take such steps as the Special Court may specify in such letter of request, and
	(iii) forward all the evidence so taken or collected to the Special Court.

(c) <u>Assistance to a contracting State in certain cases - Sec. 58</u>	Where a letter of request is received by C.G. from a court/authority in a contracting State requesting for investigation into an offence or proceedings under this Act and forwarding to such court or authority any evidence connected therewith, the C.G. may forward such letter of request to the Special Court or to any authority under the Act as it thinks fit for execution of such request in accordance with the provisions of this Act or, as the case may be, any other law for the time being in force.
(d) <u>Special Court to release the property - Sec. 58A</u>	} Self Study from Book
(e) <u>Letter of request of a contracting State or authority for confiscation or release the property - Sec. 58B</u>	
(f) <u>Reciprocal arrangements for processes and assistance for transfer of accused persons - Sec. 59</u>	
(g) <u>Attachment, seizure, confiscation, etc., of property in a contracting State or India - Sec. 60</u>	
⇒ Where the Director has made an order for attachment of any property u/s 5 or where AA has made an order relating to a property u/s 8 or where a Special Court has made an order of confiscation relating to a property u/s 8(5), and such property is suspected to be in a contracting State,	
↓ Special Court, on an application by the Director or the Administrator appointed u/s 10(1), as the case may be, may issue a letter of request to a court or an authority in the contracting State for execution of such order.	
⇒ When any property in India is confiscated as a result of execution of a request from a contracting State in accordance with the provisions of this Act, the C.G. may either return such property to the requesting State or compensate that State by disposal of such property on mutually agreed terms.	
Do practice - Questions on Secs. 55 to 61	

(ix)	Miscellaneous (Secs. 62 to 75)
	(a) <u>Punishment for vexatious search (Sec. 62)</u>
	Any authority or officer exercising powers under this Act, who, without reasons recorded in writing:
	(a) searches or causes to be searched any building or place; or
	(b) detains or searches or arrests any person,
	shall for every such offence be liable on conviction for
	⇒ imprisonment for a term which may extend to 2 years or
	⇒ fine which may extend to ₹ 50,000 or
	⇒ both.
	(b) <u>Punishment for false information or failure to give information, etc. (Sec. 63):</u>
	(1) Any person who, wilfully and maliciously give false information shall on conviction be liable for imprisonment for a term which may extend to 2 or with fine which may extend to ₹ 50,000 or both.
	(2) If any person:
	(a) being legally bound to state truth of any matter relating to an offence u/s 3, refuses to answer any question put to him; or
	(b) refuses to sign any statement made by him in the course of any proceedings under this Act, which an authority may legally require to sign; or
	(c) to whom a summon is issued either to attend or to give evidence or produce books of account or other documents at a certain place and time, omits to attend or produce books of account or documents at the place or time,
	he shall pay, by way of penalty, a sum which shall not be less than ₹ 500 but which may extend to ₹ 10,000 for each such default or failure.
	(c) <u>Recovery of fine or penalty (Sec. 69)</u>
	Where any fine or penalty imposed on any person u/ss 13 or 63 is not paid within 6 months from the day of imposition of fine or penalty, the Director or any other officer authorised by him may proceed to recover the amount from the said person in the same manner as prescribed in Schedule II of the I-tax Act, 1961 for the recovery of arrears and he or any officer authorised by him in this behalf shall have all the powers of the Tax Recovery Officer mentioned in the said Schedule for the said purpose.

(d) Continuation of proceedings in the event of death or insolvency (Sec. 72)

Where: (a) any property of a person has been attached u/s 8 and no appeal against the order attaching such property has been preferred; or

(b) any appeal has been preferred to the Appellate Tribunal,

and -

(i) in (a), such person dies or is adjudicated an insolvent before preferring an appeal to the Appellate Tribunal; or

(ii) in (b), such person dies or is adjudicated an insolvent during the pendency of the appeal,

then, it shall be lawful for the legal representatives of such person or the official assignee or the official receiver, as the case may be, to prefer an appeal to the Appellate Tribunal or as the case may be, to continue the appeal before the Appellate Tribunal, in place of such person and the provisions of section 26 shall, so far as may be, apply, or continue to apply, to such appeal.

(e) Other Provisions:

Self Study from Book

Do practice - Questions on Secs. 25 to 42