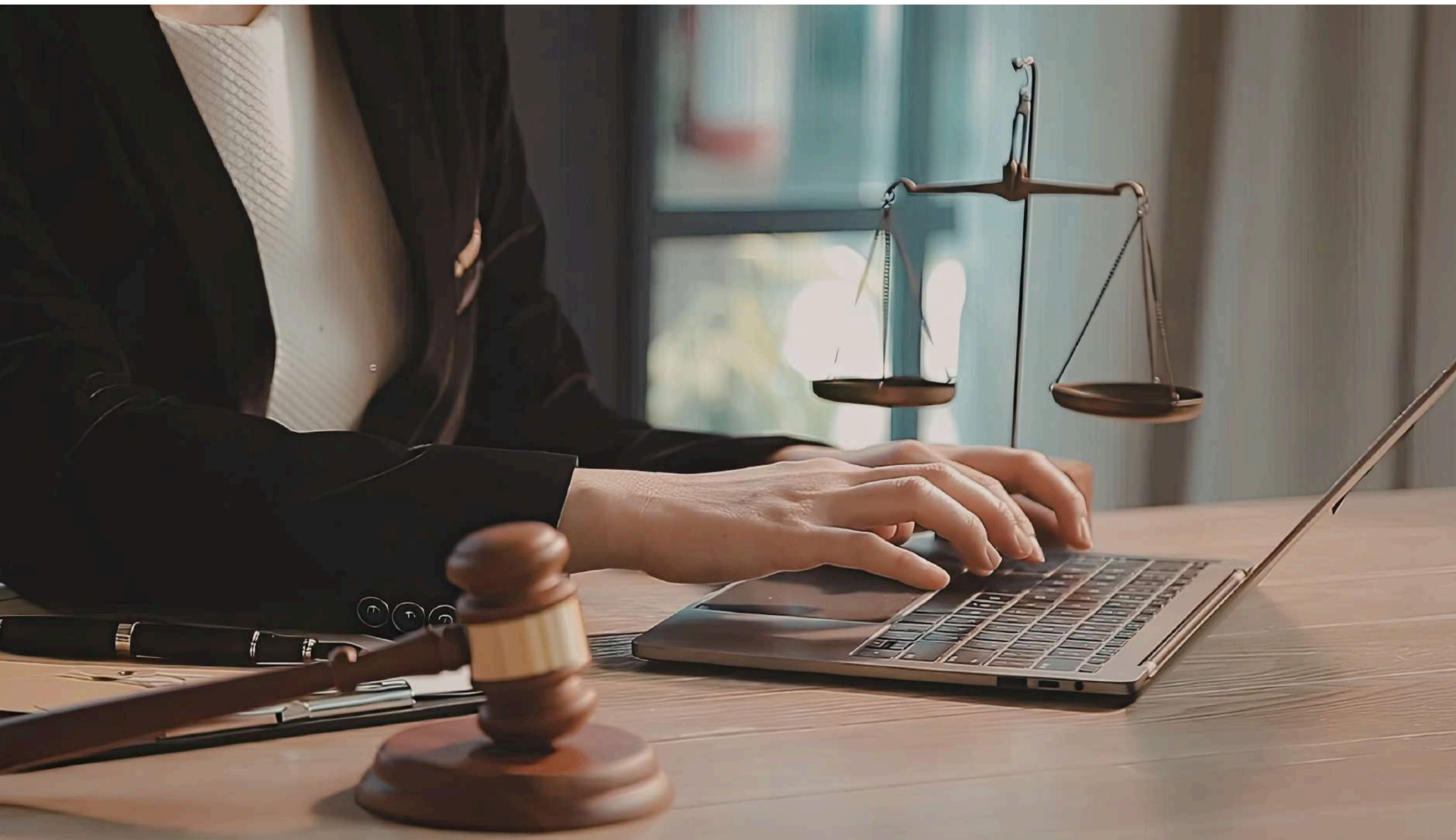


A Practical Guide To

Dawn Raids in India

Legal Framework & Compliance

Dawn raids are no longer
the *last resort*.
They are the *first strike*.



Key Enforcement Statistics

1.5,900+ ECIRs Registered

5,900+ ECIRs registered under PMLA by the ED, with unannounced search actions conducted across numerous cases, a clear signal of enforcement intensity.

2. ED, IT & CBI Increasingly Active

ED, IT, and CBI deploy unannounced searches as a first investigative step, targeting senior management, electronic data, and core business operations.

3. The Risk Is Not Theoretical

The first hours of a dawn raid can materially affect legal exposure, operational continuity, and reputation, regardless of guilt or intent.

The Web of Enforcement



IT Dept. & CBI

Income Tax (IT) department investigates *tax evasion*, while CBI investigates *corruption and economic offences*. Both rely on broad criminal-procedure backed search powers.

Enforcement Directorate (ED)

ED conducts PMLA investigations via unannounced searches, targeting documents, digital records, and statements from senior management.

CCI & SFIO

CCI conducts dawn raids in *competition matters*, while SFIO investigates *corporate fraud*. Each with distinct statutory search authority under applicable law.

Common Boardroom Assumptions - Debunked

1. Myth : “We Have Nothing to Hide

Unstructured cooperation creates exposure even in defensible matters. Preparation and process, not innocence, determine outcomes in enforcement investigations.

2. Myth : “Cooperation Equals Protection

Unguided over-disclosure generates new lines of inquiry. Cooperation must be structured, supervised, and legally calibrated - not improvised.

3. Myth : “Legal/Compliance Will Handle It”

Without a pre-prepared protocol, improvised responses expand risk. Poor control over digital data is the most common source of avoidable exposure.



The First 60 Minutes
Keep These Things In
Mind





Verify - Confirm Authority & Scope

- Verify the warrant and issuing authority.
- Designate a single response lead as the sole point of contact with officials.
- Do not confront or obstruct.



Activate - Legal & Compliance Response

- Engage external counsel immediately.
- Activate your compliance team.
- Control internal communications and employee interactions.
- A calm, disciplined response preserves credibility.



Track - Document Everything Seized

- Record all data, devices, and documents accessed or seized.
- Suspend routine IT processes – including deletion and backup scripts – for the duration of the search.

Digital Evidence & Post-Raid Priorities

1. Primary Targets

E-mail, WhatsApp, and personal devices are now primary targets. Employees questioned on-site must respond factually, briefly, and without conjecture.

2. Secure the Record

Document all seized materials. Issue preservation hold notices to prevent inadvertent destruction of potentially relevant evidence. Act without delay.

3. Align Strategy

Align your legal, compliance, and communications strategy without delay. Fragmentation at this stage is the most common driver of escalation and expanded risk.

How we support Board(s) and Leadership

1 Dawn Raid Readiness Reviews

Review of your organisation's dawn raid protocols, response chains, and data governance - benchmarked against current ED, IT, CBI, and CCI enforcement practices.

2 Board-Level Training & Live Simulations

Tailored training for boards, audit committees, and CXOs. Live simulations to stress-test your response under realistic enforcement conditions.

3 Rapid Response Advisory

On-call legal counsel during active enforcement actions, advising boards and senior management on legal, operational, and reputational dimensions in real time.

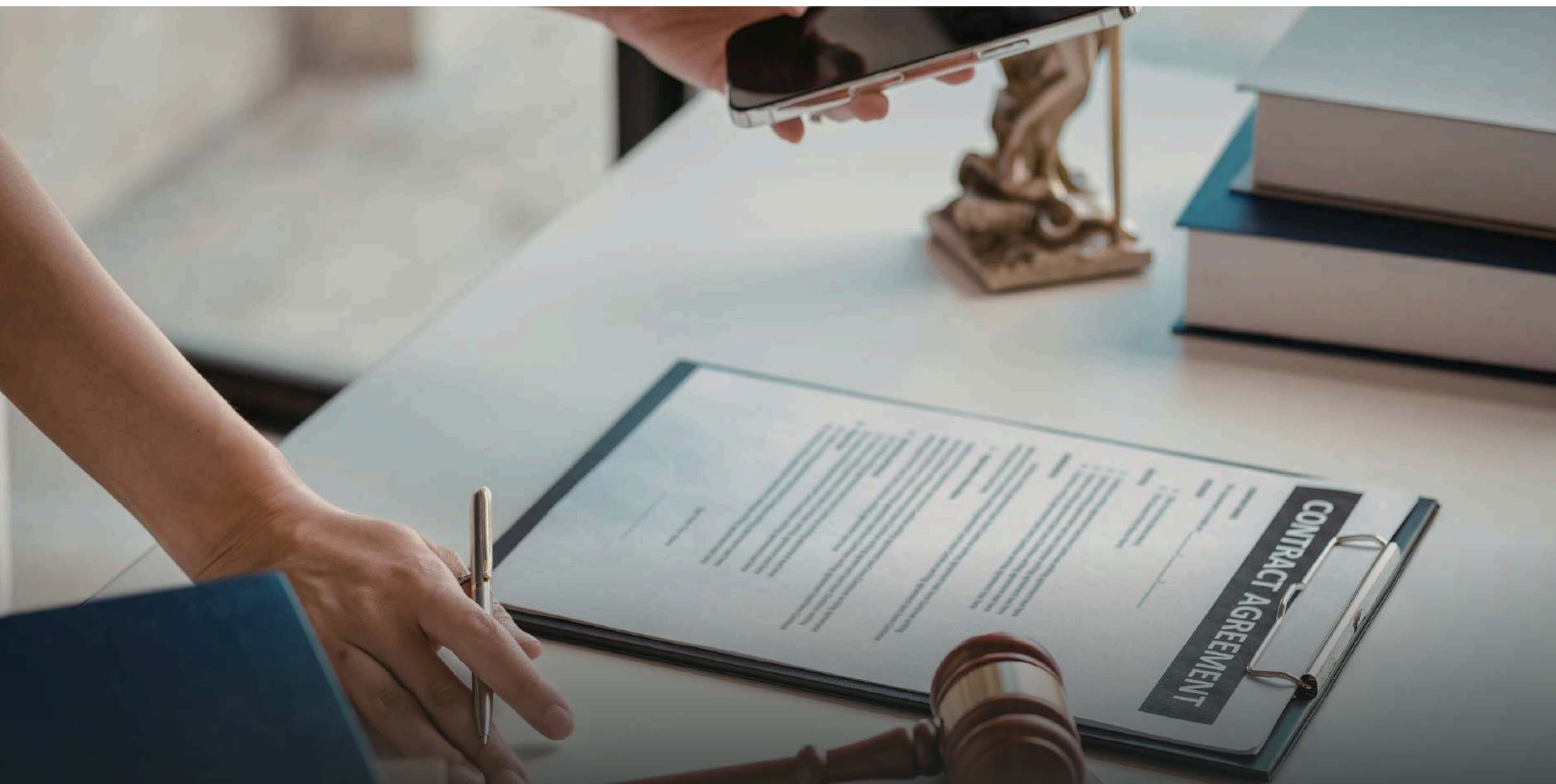


Let's Talk.

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