



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
राष्ट्रीय अकादमी सीमा शुल्क, अप्रत्यक्ष कर एवं नार्कोटिक्स, जोनल कैम्पस, भोपाल
NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES & NARCOTICS, ZONAL CAMPUS, BHOPAL
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F. No. II(15)06/NACIN/BPL/2018/3063-3113

Bhopal, 19th September 2018

To,

Principal Chief Commissioner / Chief Commissioner of CGST & Central Excise (All)

Principal Chief Commissioner / Chief Commissioner of Customs (All)

Principal Director General / Director General under CBIC (All)

Madam / Sir,

Subject: Inviting Nomination for Two Days Workshop for IRS officers on Cyber Law and Handling of Digital evidence-reg.

In association with National Law Institute University(NLIU), Bhopal, Zonal Campus of NACIN at Bhopal is organizing two days' workshop for IRS(C&IT) officers on *Cyber Law and Handling of Digital evidence* at National Law Institute University, Bhopal on 16th and 17th November, 2018.

2. The *National Cyber Law Center*, a Centre of Excellence in cyber law and information technology, is located within the precincts of NLIU, Bhopal. Established by Ministry of Human Resources, this Centre offers a Master of Science Degree in Cyber Law and Information Security. With the ever-increasing computerization of processes and digitization of records, it is imperative for tax officers to appreciate the contemporary challenges emerging in the field of cyber space, cyber law and cyber security (*Annexure-A* refers). Now-a-days, most of the books of accounts and other related documents are maintained on digital media devices. For conducting scrutiny of financial records, it is imperative that tax officials should be in a position to appropriately handle and analyze digital data, while preserving its evidentiary value.

3. Schedule for the Workshop, along with names of resource persons, is attached as *Annexure-B*. The resource persons come from diverse backgrounds - from C-DAC, CFSL, Data Security Council of India, NeGD, Truth labs, Trilegal law firm etc. We have scheduled lectures by two senior advocates also, who are practicing in the Supreme Court on the issues relevant for this workshop.

4. One suitable officer of the rank of Assistant/Deputy/Joint/Additional Commissioner from your Zone/Directorate may kindly be nominated for participating in the said Workshop. At most two names could be sent. While sending nomination, it is requested that *officers, either posted in intelligence and investigation wings or having flair for investigation*, and also having at least five years of residual service tenure may only be considered for nomination. All fields of prescribed format (*Annexure-C*) be kindly got filled up and forwarded, in respect of the nominated officer(s).

5. Nominations may kindly be sent by 19th October 2018 to this office in prescribed format by email ONLY, at *nacenbho-mp@gov.in*, with copy to *nacenbhopal@gmail.com*, with the captioned subject in the subject field of the email. Nomination received without prescribed format or incomplete information shall not be considered.

6. As the seats are limited (40 only), selection for the said workshop shall be done on merit, in the eventuality of getting more nominations than the available number of seats. NACIN ZC, Bhopal shall select and intimate the concerned officers, as well as their controlling officers. Therefore, it is requested that nominated officers may kindly be asked not to report for the workshop, unless a confirmation about their selection has been received. The nominated officers will be required to report at the **Rajiv Gandhi National Cyber Law Centre, NLIU, Kerwa Dam Road, Bhopal, Madhya Pradesh, 462002** on 16.11.2018 positively before 9:00 AM. The valedictory function shall continue up to 6.00 PM on 17.11.2018, and the officers may plan their return journeys accordingly.

7. Shri Mahesh Yadav, Deputy Director, NACIN Bhopal has been nominated as the nodal officer [Mobile No.- 94243-49186] for this Workshop. Any logistics issues may be discussed with him by the participants. Contact person from NLIU is Assistant Professor Dr. Atul Pandey, Head of National Cyber Law Centre [Email - atul.iiit@gmail.com ; Mobile No.- 93010-75521].

Yours sincerely,



(Abhai Kumar Srivastav)
Additional Director General

Enclosures: As above (05 pages)

Now-a-days most of the books of accounts and other related documents are maintained on digital media devices. For conducting any worthwhile scrutiny of financial records, it is imperative that the tax officials are in a position to appropriately handle and thoroughly analyze digital data, while preserving its integrity and evidentiary value. Maintaining the integrity of electronic evidence through various processes -such as identification of evidence, retrieval of deleted evidence, examination of such evidence, etc.- is challenging.

Challenges being faced

- The records, including books of accounts, *hitherto* maintained on paper, stand mostly replaced by documents in digital form.
- Most of the big companies use networks connecting different PCs and servers spread across geographical locations and even across sovereign jurisdiction - not only for communication but also for conducting day-to-day business.
- Digital data is easy to modify, delete and hide.
- It is very easy to protect digital data by passwords and encryption, which makes deciphering data an extremely difficult task.
- Data storage devices come in a large variety of technology, shapes and sizes. Discovery of these devices and retrieval of the data stored therein, presents a challenge.
- Digital data is often being stored on networked servers, which are remotely accessed. Instances of such data being placed on shared international networks and platforms having transnational jurisdictions have become a common occurrence. The server may not be available for seizure during survey or search. All data may be stored on a cloud server, possibly located in a foreign country thousands of miles away.
- Specialized skills are required to identify relevant data, safely retrieve them, properly analyze them for their evidentiary value, and to subsequently produce them in a manner that the integrity can be established in any formal *quasi-judicial* as well as court proceedings, such as assessment/ appeals and prosecution. If proper protocol is not followed, data integrity and authenticity can be compromised. Some of the grounds on which integrity of the seized data can be challenged in a court are:
 - When a system, seized on a particular date, is switched on/ booted at a later date to view its content, the date and time of opening these files automatically gets modified.
 - Even if a seized system is not booted on its own and its hard disk is attached to another system, the OS automatically writes on all attached media. Folders with the system restore-tag get created in all new disks attached to the Investigator's system. Further, the anti-virus software on the Investigator's system scans files on the seized hard drive, and in the process, changes the date and time. The anti-virus program may even delete or quarantine critical evidence on the seized disk.
 - Accessing a system or hard disk in any way, without the use of "write-protect" devices, causes change in the hash value or digital fingerprint of the disk. This can render the evidence on such disks inadmissible in a court proceeding.

**Schedule for Two Days' Workshop on Cyber Law
and
Handling of Digital Evidence**

Date-16th and 17th November, 2018

Venue- Rajiv Gandhi National Cyber Law Centre

Day and Time	Topic	Resource Person/s
Day 1: Friday, 16th November, 2018		
09:00 am to 09:45 am	Inaugural Session and Welcome	<ol style="list-style-type: none"> 1. Prof.(Dr.) V. Vijaykumar, Director, NLIU, Bhopal 2. Justice (retd.) G. Raghuram Director, National Judicial Academy, Bhopal. 3. Ms. Archana Pandey Tiwari, Director General, NACIN, Faridabad (TBC) 4. Mr. Abhai Kumar Srivastav Additional Director General, Bhopal ZC, NACIN
09:45 am to 10:00 am	Tea Break	
10:00 am to 11:30 am	Emerging Cybercrimes Threat Landscape: <ul style="list-style-type: none"> • Recent financial frauds(National and International scenario) • Issues and Challenges (For IRS Officer) • Cybercrimes in India 	<ol style="list-style-type: none"> 1. Mr. Venkatesh Murthi (Data Security Council of India, Bangalore) 2. Ms. Karnika Seth (Adv. Supreme Court)
11:30 am to 11:45 am	Tea Break	
11:45 am to 1:15 pm	Law Relating to Cybercrimes in India: <ul style="list-style-type: none"> • Salient features of the Information Technology Act, 2000, IPC etc. • Seeking information from intermediaries • Lawful interception of voice and data. 	<ol style="list-style-type: none"> 1. Mr. Rahul Mathan (Attorney, Trilegal) 2. Dr. Atul Kumar Pandey (Chairperson, Rajiv Gandhi National Cyber Law Center, NLIU, Bhopal)
01:15 pm to 2:15 pm	Lunch Break	

2:15 pm to 3:45 pm	<p>Introduction to Digital Evidence & Basics of Cyber Forensics:</p> <ul style="list-style-type: none"> • Identification of computer peripherals and sources of digital evidence • Nature of digital evidence • Cyber Forensics: What is it? What can it reveal? 	Mr. E. Sai Prasad, Scientist (CFSL, Hyderabad)
3:45 pm to 4:00 pm	Tea Break	
4:00 pm to 5:30 pm	<p>Introduction to Digital Forensics Tools:</p> <ul style="list-style-type: none"> • How do digital forensics tools help in the investigation? • Proprietary v. Free and Open Source tools • Raising a cyber-forensic laboratory 	1. Mr. Satish Kumar, Scientist (C-DAC, Thiruvananthapuram)
Day 2: Saturday, 17th November, 2018		
09:00am to 10:30 am	<p>Search and Seizure of Digital Evidence</p> <ul style="list-style-type: none"> • Importance of SOP in the investigation • Steps involved in the process search and seizure • Preservation of seized exhibit before the Competent Authority/Court 	<p style="text-align: center;">(Panel Discussion)</p> <p>Dr. KPC Gandhi (Chairperson)</p> <ol style="list-style-type: none"> 1. Mr. Venkatesh Murthi (Speaker) 2. Mr. Satish Kumar (Speaker)
10:30am to 10:45 am	Tea Break	
10:45 am to 12:15 pm	<p>Admissibility of Digital Evidence:</p> <ul style="list-style-type: none"> • Legal procedure to be followed after seizure of digital evidence • Certification requirements under the Indian Evidence Act, 1872 and Information Technology Act, 2000 • Presentation of digital evidence and chain of custody 	Mr. Neeraj Arora (Adv. Supreme Court of India)
12:15pm to 01:15pm	<p>Mobile Phone and Hand-held Devices Investigation:</p> <ul style="list-style-type: none"> • Cell phone technologies (GSM, CDMA etc.) • Introduction to CDR analysis • Types of evidences on mobile devices 	Mr. Shilohu Rao (National E-Governance Division)

01:15pm to 02:15pm	Lunch Break	
02:15pm to 03:45pm	Case Studies on Digital Forensics	Mr. Yogendra Yadav (Lab. Systems, Mumbai)
3:45 pm to 4:00 pm	Tea Break	
4:00 pm to 5:00 pm	Cyber Forensics in Judicial Process	Justice S. Maralidhar, Judge, High Court of Delhi (TBC)
5:00 pm to 6:00pm	Valedictory session	<ol style="list-style-type: none"> 1. Prof.(Dr.) V. Vijay Kumar, Director, NLIU, Bhopal. 2. Justice S. Maralidhar, Judge, High Court of Delhi (TBC) 3. Mr. Abhai Kumar Srivastav Additional Director General Bhopal ZC, NACIN

