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GOVERNMENT OF TELANGANA
ABSTRACT

Home Department – The Bharatiya Nagarik Suraksha Sanhita, 2023 – The Telangana Bharatiya Nagarik Suraksha Sanhita (Attachment, Forfeiture or Restoration of Property) Rules, 2026 – Notification – Orders – Issued.

HOME (PASSPORTS) DEPARTMENT

G.O.Ms.No.19 **Dated: 05-02-2026**

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ORDER:

The following notification shall be published in an Extra-ordinary issue of the Telangana Gazette, dated. 05.02.2026.

NOTIFICATION

In exercise of the powers conferred by sub-sections (1), (2), (6), (7) and (8) of section 107 of the Bharatiya Nagarik Suraksha Sanhita, 2023 (Central Act No.46 of 2023), the Government of Telangana is pleased to notify the following rules: -

Rules

1. **Short title, extent and commencement:** (1) These rules may be called as the **Telangana Bharatiya Nagarik Suraksha Sanhita (Attachment, Forfeiture or Restoration of Property) Rules, 2026.**

(2) These rules shall extend to the whole of the State of Telangana.

(3) These rules shall come into force on and from the date of their publication in the Official Gazette.

2. **Identification of Proceeds of Crime:** An investigating officer shall, based on reasonable grounds supported by credible evidence, identify property suspected to be proceeds of crime, directly or indirectly from criminal activity.

Section 111 of Chapter VIII of the Bharatiya Nagarik Suraksha Sanhita defines the following relevant terms, which have not been defined in any other chapters of the Bharatiya Nagarik Suraksha Sanhita, therefore the same may be applied while initiating action under section 107 of the Bharatiya Nagarik Suraksha Sanhita: -

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(a) "identifying" includes establishment of proof that the property was derived from, or used in, the commission of an offence;

(b) "proceeds of crime" means any property derived or obtained directly or indirectly by any person as a result of criminal activity (including crime involving currency transfers) or the value of any such property;

Registrar General
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(c) "property" means property and assets of every description whether corporeal or incorporeal, movable or immovable, tangible or intangible and deeds and instruments evidencing title to, or interest in, such property or assets derived or used in the commission of an offence and includes property obtained through proceeds of crime;

(d) "tracing" means determining the nature, source, disposition, movement, title or ownership of property.

The officer shall: -

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(a) ascertain the nature of the offence under the Bharatiya Nyaya Sanhita (BNS), 2023 (Central Act No. 45 of 2023) – whether it pertains to fraud, cheating, criminal breach of trust, corruption, or any other offence under any other law to which the Bharatiya Nagarik Suraksha Sanhita applies;

(PTO)

(b) examine financial records, including bank statements, payment gateway transactions;

(c) verify ownership through registries, including land records, vehicle registration, corporate records, scrutinize encumbrance certificates, sale deeds, shares, debentures, crypto currency, invoices and other relevant documents;

(d) engage forensic accountants or financial intelligence units, where necessary, to evaluate complex assets, including those held through shell companies or nominees, binamees, relatives;

(e) invoke mutual legal assistance treaties or international frameworks, such as INTERPOL, for tracing assets in foreign jurisdictions, in accordance with Bharatiya Nagarik Suraksha Sanhita.

3. Establishing Nexus between Property and Crime: (1) The investigating officer shall establish a clear nexus between the identified property, whether movable or immovable, and the criminal act, ensuring that the property is derived or obtained, directly or indirectly, from the proceeds of crime.

(2) The officer shall: -

(a) prepare a chronological chart correlating the timeline of the offence with the acquisition of the property, wherein temporal proximity between the criminal act and asset purchase establishes a presumption of nexus;

(b) examine bank records, including RTGS, NEFT, or cheque transactions, to establish direct evidence of funds derived from criminal gains being transferred to the seller or used for down payments;

(c) document statements from the accused, accomplices, real estate agents or sellers indicating the use of illegal funds, references to "cash deals", or urgency due to illicit sources, as well as call data records revealing coordination post-offence;

(d) conduct a financial analysis to demonstrate that the purchase cannot be justified by legitimate sources, such as income, loans, gifts, or business profits, supported by audited account statements and income tax scrutiny reports;

(e) perform a lifestyle audit for individuals with modest earnings acquiring luxury assets, using social media, travel records, and club memberships to corroborate the improbability of legal means;

(f) engage forensic audits to trace misappropriated funds parked in immovable properties or high-end items, with audit reports serving as expert evidence of the nexus;

(g) conduct lifestyle analysis to establish disparities between declared income and asset accumulation, correlating financial transactions with the timeline of the offence.

4. Identification of Victims and Quantification of Loss: (1) The investigating officer shall identify victims, including direct victims (e.g., individuals defrauded) and indirect victims (e.g., shareholders or taxpayers affected by public corruption), and quantify their losses for restitution or compensation.

(Contd....3)

(2) The officer shall: -

(a) analyze case records and financial transactions to identify affected persons, requiring verifiable documentation, such as contracts, receipts, or account statements;

(b) compute direct financial losses, excluding recoveries made prior to or during the investigation, and cross-verify claims against official records;

(c) prepare a victim loss statement, detailing the methodology of calculation, supported by documentary evidence, in a transparent manner;

(d) proportionally allocate losses among verified victims and notify them of their recognized loss and restitution share, allowing sufficient time for objections or submission of additional evidence;

(e) adjust allocations upon receipt of new verified claims, ensuring fairness and compliance with principles of natural justice.

5. **Approval from Competent Authority**: (1) Prior to filing an application under section 107 of the Bharatiya Nagarik Suraksha Sanhita, the investigating officer shall obtain written approval from the Superintendent of Police or Commissioner of Police, as the case may be.

(2) The application shall include: -

(a) a detailed report specifying the property, its estimated value, date of acquisition and its nexus to the offence;

(b) a list of identified victims and the proportion of losses sustained, supported by evidence.

(3) The approving authority shall review the evidence to ensure the application is substantiated and not speculative, granting approval within reasonable time, unless further clarification is required.

(4) The approval order shall be annexed to the case file and submitted to the court with the application.

6. **Application to the Court**: (1) The investigating officer shall, without delay, submit an application to the jurisdictional court (Judicial Magistrate or Sessions Court or special court, as applicable) for attachment of the identified property, in accordance with Section 107(1) of the Bharatiya Nagarik Suraksha Sanhita.

(2) The application shall include: -

(a) a description of the property, including its location, nature, and estimated value;

(b) documentary evidence establishing the property as proceeds of crime or derived there from;

(c) the approval order from the competent authority;

(d) a request for issuance of a show-cause notice under section 107(1) of the Bharatiya Nagarik Suraksha Sanhita.

(3) The application shall be filed expeditiously to prevent concealment, transfer, or disposition of the property.

(Contd...4)

7. Service of Notice and Adduction of Evidence: (1) Upon issuance of a show-cause notice by the court within 14 days, as mandated under section 107(2) of the Bharatiya Nagarik Suraksha Sanhita, the investigating officer shall ensure service through prescribed modes, including personal service, registered post, or electronic means.

(2) In case of contest by the property owner/Accused, the officer shall adduce evidence in court to substantiate the claim that the property constitutes proceeds of crime.

(3) Where the owner fails to respond, the officer shall ensure documentation of all procedural steps, including notice service, to uphold the validity of any ex parte order passed by the court.

8. Ex Parte Attachment: Where the investigating officer believes that issuance of a notice under section 107(2) of the Bharatiya Nagarik Suraksha Sanhita would defeat the purpose of attachment, an application for an interim or ex parte attachment or seizure order shall be made to the court, supported by reasons and evidence.

9. Distribution, Forfeiture, and Execution: (1) Upon completion of the investigation, the investigating officer shall assist the prosecution in presenting cogent evidence linking the attached property to the offence, as required under section 107(6) of the Bharatiya Nagarik Suraksha Sanhita.

(2) The officer shall submit a verified list of victims and their quantified losses, supported by documentary evidence, to facilitate the court's determination of distribution.

(3) The court, after hearing all parties and evaluating evidence, may declare the property as proceeds of crime and authorize its distribution to victims or affected persons in a proportionate manner.

10. Execution by District Magistrate: (1) Upon receipt of the court's order under section 107(6), the District Magistrate shall, within 60 days, initiate distribution of proceeds, either directly or through an authorized officer, as provided under section 107(7) of the Bharatiya Nagarik Suraksha Sanhita.

(2) Police units shall provide logistical support, data, and security to ensure timely and accurate disbursement, maintaining secure custody of the property until distribution.

(3) A joint report of distribution shall be prepared by the District Magistrate and Police and filed before the court within the prescribed period.

11. Forfeiture in Absence of Claimants: (1) Where no claimants are identified, or surplus proceeds remain after satisfying verified claims, such property shall be forfeited to the Government, as provided under section 107(8) of the Bharatiya Nagarik Suraksha Sanhita.

(2) The investigating officer shall document all efforts to identify claimants, including public notices and field inquiries, and submit a report to the court for forfeiture orders.

(3) All actions related to forfeiture shall adhere to principles of transparency, accountability, and public interest.

12. Monitoring and Compliance: (1) Superintendents of Police and Commissioners of Police shall conduct monthly reviews of applications under section 107 to ensure adherence to these rules, submitting a report to the Director General of Police by once in every 3 months.

(Contd...5)

(2) The Crime Investigation Department shall undertake quarterly audits of section 107 cases to identify procedural deficiencies and recommend remedial measures.

(3) All police stations shall display information on section 107 and related provisions of the Bharatiya Nagarik Suraksha Sanhita to enhance public awareness of rights and obligations.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

C.V. ANAND
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase; Hyderabad.
(with a request to publish the above said notifications and send 10 copies directly to the Hon'ble High Court, under intimation to Government.)
The Registrar General, High Court for the State of Telangana at Hyderabad.
The Director General of Police, Telangana, Hyderabad.
The Director of Prosecutions, Telangana, Hyderabad.
The Law (H) department.
All Commissioners of Police / Superintendents of Police in the State.

Copy to:
The Advocate General, Telangana, Hyderabad.
The Director General, Telangana State Police Academy, Hyderabad.
The Director, Forensic Science Laboratory, Telangana, Hyderabad.
The Principal Accountant General (Audit), Telangana, Hyderabad.
The Principal Accountant General (A&E), Telangana, Hyderabad.
The Secretary, Telangana State Legal Services Authority, Hyderabad.
SF / SC.

//FORWARDED BY ORDER//

SECTION OFFICER

Endt.Roc.No.373/SO/2026 **Dated: 18.02.2026**
G.O.Ms.No.19, Home (Passports) Dept., dt. 05.02.2026

"Communicated for information and necessary action."

18/2/2026

REGISTRAR GENERAL

To

1) The Prl. Secretary to the Hon'ble Chief Justice, High Court for the State of Telangana. (with a request to place before the Hon'ble the Chief Justice for His Lordship's kind perusal)
2) All the Personal Secretaries to all the Hon'ble Judges (with a request to place the same before Hon'ble Judge for kind perusal)
3) All the Registrars, High Court for the State of Telangana.
4) All the Unit Heads in the State of Telangana.
5) The President, High Court Advocates Association, High Court for the State of Telangana.
6) The Administrator, Government Pleaders, Hyderabad.
7) The Section Officers, New filing Section, Criminal Section, High Court for the State of Telangana.

OFFICE OF THE PRINCIPAL DISTRICT AND SESSIONS JUDGE:
YADADRI-BHUVANAGIRI.

Lr.Dis.No. 439 /2026/A1, Dated: 28-02-2026.

"Communicated".

PRL.DISTRICT & SESSIONS JUDGE,
YADADRI-BHUVANAGIRI.

Pri. District & Sessions Judge
Yadadri Bhuvanagiri.

To

All the Judicial Officers in the Yadadri-Bhongir District Unit.