

then clicked revenue for lifetime of video “32 BORE”. The Song “32 bore” by Fazilpuria has generated \$1,477.83 i.e., Rs. 124067.52 which is still in his company account. That he will secure the money in form of FD, the said revenue of \$1,477.83 was dispersed by google into SkyDigital’s account No. 40098980010 maintained with SBI, Mohali as Skydigital is the designated party by Fazilpuria to collect the revenue on their behalf.

## 7. **Result of Investigation made under PMLA**

### Genesis, Scheduled Offence & Jurisdiction under PMLA

7.1.1 THAT, the present PMLA investigation emanates from FIR No. 146 dated 30.03.2024 registered at Police Station Badshahpur, Haryana against (i) Elvish Yadav and (ii) Rahul Yadav @ “Fazilpuria” for offences under Section 51 of the Wild Life (Protection) Act, 1972 and Section 11A of the Prevention of Cruelty to Animals Act, 1960. THAT, of the aforesaid, Section 51 of the Wild Life (Protection) Act, 1972 is a Scheduled Offence in terms of Section 2(1)(y) of the PMLA, 2002, under Para-6 of Part-A of the Schedule. Therefore Elvish Yadav and Rahul Yadav have committed scheduled offence.

7.1.2 THAT, it stands alleged and found that protected species (snakes and an iguana) were used for commercial audio-visual content—viz., (a) the Haryanvi music video “32 BORE” published on the YouTube channel “Fazilpuria”, and (b) the vlog-style video titled “Fazilpuria Bhai Ke Shoot Pe Russian Se Mulakat Ho Hi Gayi @fazilpuria” published on the YouTube channel “Elvish Yadav Vlogs”—in contravention of Sections 51 of the Wild Life (Protection) Act, 1972.

### Modus Operandi

7.2.1 THAT, Rahul Yadav, in his statement dated 08.07.2024 recorded u/s 50(2) & (3) of the PMLA, admitted that he operates the YouTube channel “Fazilpuria”, that he created multiple music videos including “32 BORE”, and that, pursuant to a formal distribution arrangement, his channel/content is managed and monetized by M/s Sky Digital India Pvt. Ltd.

7.2.2 THAT, Rahul Yadav produced a signed agreement dated 11.02.2021 with M/s Sky Digital India Pvt. Ltd. appointing Sky Digital as exclusive worldwide digital distributor of his songs/videos, with rights to distribute, sell, monetize, sub-license, collect society income and license for synchronization; revenue shares and an advance/recoupment structure were stipulated therein. THAT, the Director of Sky Digital, Shri Gurkaran Singh Dhaliwal (DIN: 09091011), in his statement dated 03.09.2024, admitted execution of a Global Content

Distribution Agreement dated 02.04.2021 and the agreed advance/royalty structure, and further admitted disbursal of ₹50,00,000/- to Rahul Yadav through banking channels.

- 7.2.3 THAT, the YouTube channel “Fazilpuria” was verified; channel credentials and screenshots demonstrate management by Sky Digital. The specific video “32 BORE: FAZILPURIA FT. DG IMMORTAL | ELVISH | NEW/LATEST HARYANVI SONG 2023” (link verified) was downloaded, preserved in two copies (Master/Working), and its digital hash generated. On frame-by-frame scrutiny, live snakes and an iguana (protected species) are visibly depicted at multiple timestamps including 0:50, 0:57, 1:00, 1:25, 2:03, 2:13, 2:14, 2:38, 2:58 and 3:04 minutes.
- 7.2.4 THAT, Sky Digital, while accessing the manager’s analytics in the presence of the Investigating Officer, furnished the lifetime revenue for “32 BORE” as USD 1,477.83 (₹1,24,067.52), admitted that the said revenue stood credited to Sky Digital’s account, and produced ledger extracts corroborating the same. The amount has been secured in FD No. 43316181332 with SBI, Phase-3B2, Mohali, in the name of M/s Sky Digital India Pvt. Ltd.
- 7.2.5 THAT, scrutiny of Rahul Yadav’s IndusInd Bank A/c No. 100012375311 (Sohna Road, Gurugram) obtained u/s 54 PMLA revealed receipt of funds from Sky Digital between 26.04.2021 and 28.06.2021. Outward utilization shows (i) large-value transfers aggregating ₹36,20,000/- in tranches (mostly ~₹2,00,000/-; individual tranches from ₹1,00,000/- to ₹9,00,000/-), and (ii) smaller spends/withdrawals aggregating ~₹14,00,000/- between 26.04.2021 and 15.07.2021. A portion of the ₹50,00,000/- advance was utilized towards production costs of “32 BORE” in which protected wildlife species were used.
- 7.2.5 THAT, by reason of (a) the deliberate creation of content featuring protected species, (b) delivery of the master to Sky Digital for commercial exploitation, and (c) accrual/receipt of consideration/royalties, the activity squarely constitutes “process or activity connected with proceeds of crime” as envisaged u/s 3 PMLA, including acquisition, possession and use of POC.
- 7.2.6 THAT, Elvish Yadav, in statements dated 23.07.2024 and 05.09.2024 recorded u/s 50(2) & (3) PMLA, admitted operating and managing the channel “Elvish Yadav Vlogs” since 2016. The offending video “Fazilpuria Bhai Ke Shoot Pe Russian Se Mulakat Ho Hi Gayi @fazilpuria” was located on his channel, downloaded, preserved in Master/Working copies with digital hash. On content analysis, the depiction of live snakes and an iguana was confirmed.

THAT, when confronted, Elvish Yadav accessed the analytics of the said video in the IO's presence; lifetime revenue was shown as ₹84,000/-.

7.2.7 THAT, scrutiny of ICICI Bank A/c No. 114705500397 (PAN: AMXTY4384J) revealed cumulative Google receipts of ₹5,61,88,717/- from 23.03.2023 to 26.08.2024 towards channel monetization; out of the said consolidated inflow, ₹84,000/- is attributable to the offending video and constitutes POC for the present matter. Pursuant to his admission and to secure value thereof, a Fixed Deposit of ₹84,000/- in ICICI Bank A/c No. 244613014745 has been created/secured.

7.2.8 THAT, thus, Elvish Yadav generated, acquired, possessed POC to the extent of ₹84,000/-, arising directly from monetization of content involving protected wildlife species in violation of the Wild Life (Protection) Act, 1972.

#### Establishment of 'Proceeds of Crime' (POC) & Money-Laundering Activity

7.3.1 THAT, the use of protected species (snakes and an iguana) in "32 BORE" and the said vlog video constitutes commission of scheduled offences under the Wild Life (Protection) Act, 1972. The subsequent distribution, uploading and monetization on YouTube were conscious, commercial steps taken for pecuniary gain by the creators and their distributor.

7.3.2 THAT, the monetary benefits flowing from such offending content—viz., (i) ₹50,00,000/- paid by Sky Digital to Rahul Yadav under the distribution arrangement and (ii) USD 1,477.83 (₹1,24,067.52) earned by Sky Digital as lifetime revenue for "32 BORE", and (iii) ₹84,000/- earned by Elvish Yadav's channel for the offending vlog—constitute "proceeds of crime" within Section 2(1)(u) PMLA, being property derived or obtained as a result of criminal activity relating to a scheduled offence (and the value thereof).

7.3.3 THAT, Rahul Yadav generated POC (through commercialization of the unlawful content), acquired and possessed POC (receipt and retention of ₹50,00,000/- in his bank account), and used/utilized POC (₹36,20,000/- outward transfers; ~₹14,00,000/- smaller spends; and part deployment towards the commission/production of the offending video).

7.3.4 THAT, Sky Digital generated and possessed POC to the extent of ₹1,24,067.52 by receiving and retaining the lifetime revenue attributable to "32 BORE", which amount presently stands secured in FD No. 43316181332 in the name of the company.

7.3.5 THAT, Elvish Yadav generated, acquired and possessed POC to the extent of ₹84,000/- from the monetization of the offending vlog; the said POC has been secured in the form of a Fixed Deposit of ₹84,000/- with ICICI Bank.

7.3.6 THAT, therefore, each of the aforesaid persons/entities is found to be actually involved in one or more “process or activity connected with the proceeds of crime”, including acquisition, possession and use, thereby attracting Section 3 PMLA and punishable under Section 4 PMLA.

#### Tracing, Identification and Securing of POC / Value Thereof

7.4.1 THAT, the POC attributable to Sky Digital (₹1,24,067.52) has been specifically identified and presently lies in the company’s banking domain; to prevent alienation and to preserve the property for confiscation, FD No. 43316181332 for ₹1,24,068/- with SBI Phase-3B2, Mohali, in the name of M/s Sky Digital India Pvt. Ltd., stands provisionally attached to the extent of value thereof u/s 5(1) PMLA.

7.4.2 THAT, the POC attributable to Elvish Yadav (₹84,000/-) has been identified, acknowledged by him and secured as a Fixed Deposit with ICICI Bank, which stands provisionally attached to the extent of value thereof u/s 5(1) PMLA.

7.4.3 THAT, the POC attributable to Rahul Yadav (₹50,00,000/-) has been traced to his IndusInd Bank account; given its subsequent dissipation through outward transfers/smaller spends and part-utilization in the commission/production itself, property equivalent in value has been identified and provisionally attached u/s 5(1) PMLA: viz., agricultural land (Sale Deed No. 15705/2011) admeasuring 0.554 Hectares (3 Acres) at Village Jhalu (Bhar Nagar Panchayat), Daranager, Tehsil & District Bijnor, U.P., valued at ₹50,41,400/- (2023-24), attached to the extent of ₹50,00,000/- as value thereof.

#### Conclusion

7.5.1 THAT, in view of the foregoing, it stands **established** that:

- (a) **Scheduled Offence:** Protected wildlife species were used/depicted in the videos “32 BORE” (Fazilpuria channel) and “Fazilpuria Bhai Ke Shoot Pe Russian Se Mulakat...” (Elvish Yadav Vlogs), constituting offences under section 51 of the Wild Life (Protection) Act, 1972 (Para-6, Part-A of Schedule to PMLA).
- (b) **Generation of POC:** The offending content was commercially exploited and monetized, yielding POC of (i) ₹50,00,000/- (Rahul Yadav—revenue receipt

from M/s Sky Digital ), (ii) ₹1,24,067.52 (Sky Digital—lifetime revenue for “32 BORE”), and (iii) ₹84,000/- (Elvish Yadav—video-specific revenue).

- (c) **Acquisition/Possession/Use:** Rahul Yadav acquired, possessed and used ₹50,00,000/- (including deployment in commission/production and later dissipation); Sky Digital acquired and possessed ₹1,24,067.52 as revenue from the offending video; Elvish Yadav acquired and possessed ₹84,000/- from the offending vlog.
- (d) **Attachment/Securing:** To preserve the tainted property/value thereof, (i) agricultural land of Rahul Yadav has been provisionally attached u/s 5(1) to the extent of ₹50,00,000/- as value thereof; (ii) FD No. 43316181332 of Sky Digital for ₹1,24,068/- is provisionally attached as value thereof; and (iii) FD of ₹84,000/- in the name of Elvish Yadav with ICICI Bank stands provisionally attached as value thereof.

7.5.2 THAT, accordingly, the offence of money-laundering u/s 3 of the PMLA, 2002, punishable u/s 4, is made out against the persons/entities found involved, as detailed hereinabove, for their actual involvement in the processes/activities connected with the proceeds of crime including acquisition, possession and use thereof.

## **8. Investigation Revealing the Specific Role of the Accused**

### **8.1 Role of Accused Rahul Yadav @ “Fazilpuria” (Accused No. 1)**

- 8.1.1 That, Rahul Yadav @ “Fazilpuria” is the creator and owner of the music video titled “32 BORE”, in which protected wildlife species (snakes and an iguana) were used in contravention of Section 51 of the Wild Life (Protection) Act, 1972. By doing so, he has committed a *scheduled offence* under the Prevention of Money Laundering Act, 2002 (PMLA).
- 8.1.2 That, pursuant to a written distribution arrangement with M/s Sky Digital India Pvt. Ltd., after creating the aforesaid music video using protected wildlife species and thereby committing a scheduled offence, he delivered the master file of “32 BORE” to M/s Sky Digital for digital distribution, uploading, and monetization on the YouTube channel “Fazilpuria”. In consideration thereof, he received payments from M/s Sky Digital India Pvt. Ltd., which were credited into his IndusInd Bank A/c No. 100012375311 (Sohna Road, Gurugram). The said account, held and controlled by Rahul Yadav, received ₹50,00,000/- from M/s Sky Digital during April–July 2021. Accordingly, Rahul Yadav acquired and possessed proceeds of crime and thereby

committed the offence of money-laundering as defined under Section 3 of the PMLA, punishable under Section 4.

8.1.3 That, after acquiring and possessing the aforesaid proceeds of crime, Rahul Yadav further utilized the same in the creation of the offending video “32 BORE”. Thus, the proceeds of crime were used in the commission of the scheduled offence itself, which in terms of the Explanation to Section 2(1)(u) PMLA is deemed to be proceeds of crime. Scrutiny of his IndusInd Bank account revealed outward utilization of ₹36,20,000/- in multiple tranches ranging between ₹1–9 lakh (mostly ~₹2 lakh) between 26.04.2021 and 28.06.2021. Additionally, smaller withdrawals and personal expenses aggregating to ~₹14,00,000/- were incurred between 26.04.2021 and 15.07.2021. Thus, Rahul Yadav has not only acquired and possessed but has also *used* the proceeds of crime, thereby committing the offence of money-laundering under Section 3 of the PMLA, punishable under Section 4.

8.1.4 Conclusion:

Therefore, Rahul Yadav @ “Fazilpuria” has generated, acquired, possessed, and used proceeds of crime arising from the commission of scheduled offences. He has thus committed the offence of money-laundering as defined under Section 3 of the PMLA, punishable under Section 4.

**8.2 Role of Accused M/s Sky Digital India Pvt. Ltd. (Accused No. 2)**

8.2.1 That M/s Sky Digital India Pvt. Ltd. (CIN: U74999PB2021PTC052904) was appointed as the exclusive worldwide digital distributor for Rahul Yadav’s audio-visual content under written agreements. Under the said agreement, Sky Digital was vested with rights to distribute, upload, and monetize the content. Investigation has established that Sky Digital managed the YouTube channel “Fazilpuria”, and was responsible for uploading and monetizing the offending video “32 BORE”. Sky Digital disbursed an amount of ₹50,00,000/- to Rahul Yadav in pursuance of the said agreement. By doing so, Sky Digital facilitated and financed the commercial exploitation of content featuring protected wildlife species. Accordingly, M/s Sky Digital knowingly assisted Rahul Yadav (Accused No. 1) in generating, acquiring, and possessing proceeds of crime. Therefore M/s Sky Digital India Pvt. Ltd . committed the offence of money-laundering as defined under Section 3 of the PMLA, punishable under Section 4.

8.2.2 Further, as per YouTube Analytics, the lifetime revenue was generated from the video “32 BORE” and it amounts to USD 1,477.83 (equivalent to ₹1,24,067.52). Acting as the channel manager/uploader, Sky Digital received

and retained the said revenue, which stood credited to its account. Therefore by acquiring and possessing this revenue, M/s Sky Digital has further dealt with proceeds of crime and thereby committed the offence of money-laundering under Section 3 of the PMLA, punishable under Section 4.

8.2.3 Conclusion: Therefore, M/s Sky Digital India Pvt. Ltd., by knowingly assisting Rahul Yadav (Accused No. 1) in the generation, acquisition, and possession of proceeds of crime, and by itself acquiring and possessing proceeds of crime arising from the monetization of content involving scheduled offences, has committed the offence of money-laundering as defined under Section 3 of the PMLA, punishable under Section 4.

### **8.3 Role of Accused Gurkaran Singh Dhaliwal, Director of M/s Sky Digital India Pvt. Ltd. (Accused No. 3)**

8.3.1 That it is submitted that Shri Gurkaran Singh Dhaliwal (DIN: 09091011) was a Director of M/s Sky Digital India Pvt. Ltd. during the relevant period and was in charge of and responsible for the conduct of its business, including content acquisition, uploading, channel management, monetization, and revenue retention. MCA records confirm that M/s Sky Digital India Pvt. Ltd. was active during the relevant time and that Shri Gurkaran Singh Dhaliwal exercised control and supervision over the company's operations.

8.3.2 Accordingly, when M/s Sky Digital India Pvt. Ltd. knowingly assisted Rahul Yadav (Accused No. 1) in the generation, acquisition, and possession of proceeds of crime, and itself acquired and possessed such proceeds, Shri Gurkaran Singh Dhaliwal, being in charge of and responsible for the conduct of the company's business, is equally liable. By virtue of his position and actual participation in the activities leading to acquisition and possession of proceeds of crime through M/s Sky Digital India Pvt. Ltd., he has committed the offence of money-laundering as defined under Section 3 of the PMLA, 2002, punishable under Section 4 of the said Act.

8.3.3 That it is further submitted that Shri Gurkaran Singh Dhaliwal executed the Global Content Distribution Agreement dated 02.04.2021 with Rahul Yadav and admitted to the disbursal of ₹50,00,000/- to Rahul Yadav through banking channels. By doing so, he facilitated and financed the commercial exploitation of content featuring protected wildlife species. Such conduct clearly establishes that Shri Gurkaran Singh Dhaliwal knowingly assisted Rahul Yadav (Accused No. 1) in generating, acquiring, and possessing proceeds of crime. Therefore, Shri Gurkaran Singh Dhaliwal has committed the offence of

money-laundering as defined under Section 3 of the PMLA, 2002, punishable under Section 4.

#### **8.4 Role of Accused Elvish Yadav (Accused No. 4)**

8.4.1 That it is submitted that Elvish Yadav is the owner and operator of the YouTube channel “*Elvish Yadav Vlogs*” and exercises sole control over uploading and monetization decisions on the said channel. The video titled “*Fazilpuria Bhai Ke Shoot Pe Russian Se Mulakat Ho Hi Gayi @fazilpuria*”, depicting live snakes and an iguana (protected species), was created by committing the scheduled offence and was uploaded by him on 23.03.2023. That Elvish Yadav uploaded and monetized the said video, and the channel analytics confirm lifetime revenue of ₹84,000/- generated specifically from this video.

8.4.2 That scrutiny of ICICI Bank Account No. 114705500397 (PAN: AMXTY4384J), maintained in the name of Elvish Yadav, revealed consolidated receipts of ₹5,61,88,717/- from Google Inc. towards monetization of the channel between 23.03.2023 and 26.08.2024. Out of this amount, ₹84,000/- is specifically attributable to the offending video and, therefore, constitutes proceeds of crime in the present matter.

8.4.3 Accordingly, Elvish Yadav has generated, acquired, and possessed proceeds of crime to the extent of ₹84,000/- from the monetization of the offending video, thereby committing the offence of money-laundering as defined under Section 3 of the PMLA, 2002, punishable under Section 4.

#### **9. Relevant Provisions Under PMLA, 2002**

##### **9.1 And whereas the term “beneficial owner” has been defined in Sec 2(1)(fa) of the PMLA, 2002 as under:**

*“Beneficial owner” means an individual who ultimately owns or controls a client of a reporting entity or the person on whose behalf a transaction is being conducted and includes a person who exercises ultimate effective control over a judicial person.*

**And whereas the terms “proceeds of crime” has been defined in Sec 2(1)(u) of the PMLA, 2002 as under:**

*Section 2(1)(u) of PMLA, 2002 defines “proceeds of crime” as --- any property derived or obtained, directly or indirectly, by any person as a result of criminal activity relating to a scheduled offence or the value of any such property or where such property is taken or held outside the country, then the property equivalent in value held within the country or abroad.*