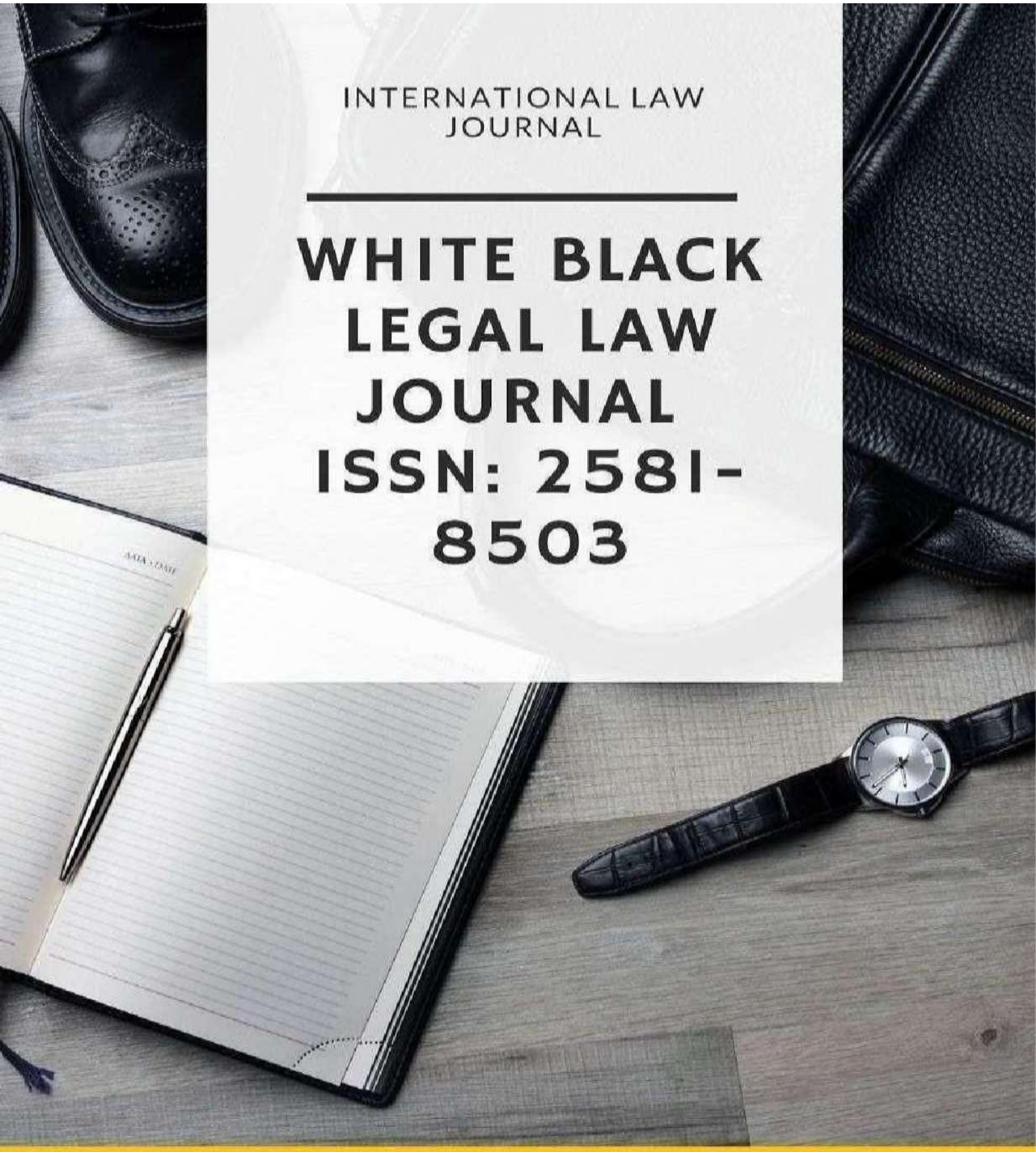

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ABOUT US

WHITE BLACK LEGAL is an open access, peer-reviewed and refereed journal providededicated to express views on topical legal issues, thereby generating a cross current of ideas on emerging matters. This platform shall also ignite the initiative and desire of young law students to contribute in the field of law. The erudite response of legal luminaries shall be solicited to enable readers to explore challenges that lie before law makers, lawyers and the society at large, in the event of the ever changing social, economic and technological scenario.

With this thought, we hereby present to you

ESSENTIAL REQUIREMENT TO DETERMINE THE CRIMINAL LIABILITY OF A CORPORATE

AUTHORED BY - DEEPANSHU BHADANA & DR. AMIT DHALL

INTRODUCTION

"There Are Some Necessary Elements Which Must Exist In Order To Impose Criminal Liability On A Corporation. These Are As Under:"

- The intended act must be within the scope of employment: The first requirement that must be met is that the employee committing the offence must act within the course of his employment. He must be performing activities authorized by his company.
- The act must be benefiting the corporation: The second element is that the employee behaviour or act must benefit the corporation. It is extremely irrelevant that an employee commits an act selflessly with no intent to make any personal gain or benefit.

AGGREGATION TEST:

"There may be cases where a corporate wrong may be the result of a combination of the guilty minds of many persons. By aggregating the acts of two or more persons, the actus reus and mens rea can be taken out of the conduct and knowledge of several individuals". In the "United States v. Bank of New England"[1], "the court of appeals confirmed that acollective knowledge is appropriate because corporations would divide duties and avoid liabilities". This test has been applied in Australia but is rejected in England.

RESPONDEAT SUPERIOR TEST:

The courts have provided various reasons to justify corporation's liability for the actsof agents. A corporation can be held liable for the acts of its agents).

a) commit a crime
b) within the scope of employment
c) with the intent to benefit the corporation.

This was clearly held in United States v. A. P Trucking Co.

IDENTIFICATION TEST:

[1] 821 F.2d at 854

"In **Tesco Supermarkets Ltd v. Nattrass** Lord Reid said: 'the person who acts is notspeaking or acting for the company. He is acting as the company and his mind which directs his acts is the mind of the company. If it is a guilty mind then that guilt is the guilt of the company'. This test is also known as an alter ego test and also as directing mind and will theory. This test is applied in the English courts for identification or controlling and directing the mind of the company in order to determine the criminal liability of corporations."

There Are A Few Necessary Requisites Whose Existence Must Be Established Before Criminal Liability Can Be Imposed On A Corporation Of Any Other Kind Of Legal Entity:

1. **"Act within the scope of employment:"**[2] "For corporate criminal liability to arise, there are several requirements that must be met. First and foremost, the employee committing the offence must be acting within the scope of his employment, i.e. he must be performing duties authorized by his parent company. But not all agents of a corporation are considered worthy of representing a corporation for the purpose of establishing liability. There are two conflicting systems which approach this issue differently, namely the common law and the Model Penal Code (MPC). Common law states that a corporation is liable for its agents' activities irrespective of the employee's status or position in the corporation's bureaucracy". In the case of "**DollarSteamship Co. V. United States,"**[3] the common law system upheld the criminal liability of a steamship company for polluting the waters even though the employee dumping refuse overboard was a mere kitchen worker. MPC on the other hand states that the illegal act must be "authorized, requested, commanded, performed or recklessly tolerated by the board of directors or by a high managerial agent acting on behalf of the corporation within the scope of his office or employment." "Thus the MPC allows corporations to evade liability as long as the higher ups in their hierarchyexhibit due diligence in the monitoring and stamping out of wrongdoing."[4]
2. **"Benefit to the Corporation:** The second requirement is that the agent's behaviour must, in some way, benefit the corporation. The corporation need not actually directly receive the benefits nor must the benefit be enjoyed completely by the company, but the illegal act must not be contrary to corporate interests. This has been elaborated on because it is extremely rare that an employee commits an illegal act selflessly, with no intention to make any personal gain."
3. Special problems arise when it comes to establishing mental culpability of a

[2] [1917] 2 K.B 836
[3] [1][1917] 2 K.B 836
[4] (2003) 11 SCC 405

corporation. There are two main methods by which this is done:

- **The Collective Blindness Doctrine**

"Courts have found corporations liable even when it wasn't a single individual who was at fault. The Courts considered the sum knowledge of all the employees to come to this conclusion. This is known as the "Collective Blindness Doctrine". The rationale behind this is to prevent corporations from compartmentalizing their work and duties in such a way thatit becomes elementary for them to evade liability by pleading ignorance in the event of any criminal prosecution."

- **The Willful Blindness Doctrine**

"Corporations are made criminally liable if they knowingly turn a blind eye to ongoing criminal activities. If a corporate agent becomes suspicious of some ongoing illegal acts but to avoid culpability, he takes no action to mitigate the damage or investigate further or bring the offender to book, the corporation becomes liable."

How Corporations can be made Liable

Courts today have devised a number of methods and ideologies to impute the employee's actions and knowledge to the parent corporation to stamp out illegalities from theeconomic sphere of life:

> **"The Collective Blindness Doctrine** Courts have found corporations liable even when it wasn't a single individual who was at fault. The Courts considered the sum knowledge of all the employees to come to this conclusion. This is known as the "Collective Blindness Doctrine". The rationale behind this is to prevent corporations from compartmentalizing their work and duties in such a way that it becomes elementary for them to evade liability by pleading ignorance in the event of any criminal prosecution."
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> **"Conspiracies** A conspiracy has been traditionally defined as two or more people who agree to commit an offence, with one or more people taking affirmative action to further the aim of the conspiracy. Corporations can be made liable for a criminal conspiracy amongst its employees or involving one employee and others not

on the payroll of the corporation."

"Mergers, Dissolutions and Liability Corporations can be made criminally liable for the previous criminal acts and violations of another corporation with which it has merged or has consolidated. Corporations, after a merger, will also have to defend themselves against charges of conspiracy against the predecessor corporation. Similarly, it is not always necessary that corporations will evade prosecution if dissolution occurs before filing of charges. Depending on the law of the land, sometimes even defunct corporations are forced to defend themselves against criminal prosecution."

"Misprision of Felony A corporation may also be held liable for misprision of felony, that is the offence of concealing and failing to report a felony. This consists of four elements:

- That the principal committed a felony
- That the defendant knew about said felony
- That the defendant failed to notify the concerned authorities at the earliest, and
- That the defendant took proactive steps for the concealment of the felonious act.

Merely failing to notify the authorities is not enough to qualify as a felony and neither is merely having the intent to conceal the felony if such intention is not carried out."

"The imputation of crimes on a corporation has always been debatable where for conviction the prosecution must prove presence of elements of crime which is difficultespecially when mens rea is an element and where there is evidence of multiple agents being involved, then there is a possibility of exploitation by the defence to create reasonable doubt.

The attribution of corporate criminal liability and the law on such offences are at a crossroad and the reason for the inconvenience is the very nature of corporate personality and that the rationale for liability at present is filled with loopholes calling for a more compelling approach. The question is what is meant by punishing the corporation?"

"Does it have the capacity for culpable conduct or is it a fiction where members are to be responsible? There are theories propagated on these issues for example the Nominalist theory views corporations as a collection of individuals and here the whole idea of corporations tobe blamed is unreal, whereas the Realist theory asserts that corporations are separate from its members and hence can be at fault. The common law principle of corporate responsibility as developed in '**Tesco supermarkets Ltd. V Natrass'** has often been criticised as it restricts corporate criminal liability to the faults of high level managers thereby making it difficult to

establish liabilities against large companies for offences often committed by lower management."

"But the rule is good only for small companies where the involvement of the top managers is more easily proved. However, advances in the identification theory were made after the decision in '**Meridian Global Funds Management Asia Ltd v Securities Commission'** by relaxing the strictness of the directing mind and will test and that individualactions are to be attributed to the corporations and should not be identified with corporate hierarchy but it brought greater uncertainty regarding who will be deemed the relevant personwithin the corporate hierarchy. This lack of cogent basis for liability may deter the legislators to provide additional sentencing options or the courts to impose high fines, thereby facilitating corporations to resort to defensive methods. The deficiencies in the doctrine are well known yet few solutions are provided and the recent proposals of the Committee on the Review of Commonwealth Criminal Law do not resolve the problem but one possibility is to construct a scheme of liability for the organisational fault of the corporation. This approach has three features, firstly vicarious liability is imposed in relation to external and not mental element, secondly liability is based on organisational blameworthiness and not on Tesco rule and thirdly liability is based when there is a failure to take precautions or due diligence and statutory implementation of this approach has also been seen in the Commonwealth Crimes Act. Because the corporation does not have physical existence the common understanding is that it can only work through agents but as I have mentioned earlier the whole concept of vicarious liability contradicts criminal law, hence corporate criminality cannot be imposed onagency law leaving us with the only solution of attributing personal liability on them and for which we need to locate the directing mind and will of the corporate structure whose acts can be imputed on the corporation in order to criminalise. There is a need for identification as not all employees are the corporation itself nor can every act expose the corporation to criminal personal liability. A corporation may act as a principle and as such can be vicariously liable and confined to agency law, but since it is not responsible for the criminal acts of its agents, itcan avoid the liability for the illegal acts. Therefore classifying an actor as an agent or corporation is crucial and can help to protect the entire entity. Imposing criminal liability on acorporation has been practised for long in the UK and USA but the response to the need has been different."

"The English applied the 'organic theory' where it distinguished the acts of organs attributable to the corporation and the acts of agents which are not attributable, thereby rejecting the American perception. In '**Lennards Carrying Co. v Asiatic Petroleum'** the theory was first applied in common law and it was held that the corporation may be liable"for the acts of the directing mind and will of the corporation, the very ego and centre of personality of the corporation." But this does not solve the problem as the term 'organ' isvery ambiguous and

the question is who is an organ as only the organ's crimes are the corporate crimes. The term has left courts and scholars in a dilemma. Nonetheless efforts have been made to clarify and it has been suggested that the ones at the top of the hierarchyin the corporate structure are the directing mind and the ones in the lower level are the agents."

"Even then there have been diverse views on this classification as it is very vague and as a law student does not give me a clear picture about the organs and the agents. Due to this difficulty some commentators have taken an opposite approach adopting varied tests to base the liability for instance the 'primary organ test' where liability is based on the acts of the agents who acts under the direct authority of the constitutional documents but practically, canthis work as today the company's are divided into departments each having its own powers and functions, so how then can we uphold this theory which is obsolete and worse the theory can also be discriminatory holding officials liable who are mentioned in the documents as there are officials who may be appointed but not named."

"In contrary to this test is a more flexible test, i.e., the 'delegation test' where organs are those who have authority delegated under the legal documents, but again this too is very uncertain where the courts will have to look into the delegation to see if it is powerful enough to form an organ. Another approach focuses on the acts and not on the actors known as the 'authorised acts test' which asserts that the acts directly authorised by the primary representatives are the acts of the corporation no matter who performs them which again is vague like the ones discussed above."

"Contrary to the former is the 'corporate selection test' where each corporation are to file reports identifying the organs, specifying which officials are the corporation itself and can impose liability but this approach encourages the corporation to minimise the organs to avoid personal liability, hence few supports a 'pragmatic approach' where terms such as 'superior or primary or responsible agent or policy makers' are used to refer to the organ giving it more flexibility and the criterion is that the court shall decide on case to case basisby engaging in analysing the structure and functions of the corporation but this too has been open to criticisms for such terms can also complicate the court which needs to identify the organs and there may be various hidden queries like does policy makers includes lower officials? Can an officer with administrative function be a policy maker or is the final decision maker the policy maker? Therefore identification here is an enormous job especially when the company's today take inputs from every level of officials. However statutoryprovisions with regard to this are found in the Model Penal Code, even though it lacks clarity."

"Failure of the above tests, called for an approach where the organ is formed not on the basis of status but on the basis of function. So each person who fulfils a corporate function is

an organ but for this the courts need to verify whether the act was a function 'for the corporation' or 'of the corporation' and it is only the latter form that draws personal liability."

"This 'function test' has also been criticised as this means we are attributing the mens rea of all the workers. Nevertheless the inflexibilities inherent in the function and hierarchy test suggests a solution that is by combining both the tests whereby the courts should first detect whether the act is a function of the corporation and within scope and then whether the person is of high stature to bring criminal personal liability. This way the acts of high officerswill not impose liability if the acts are not a function of the corporation and the latter test will eliminate the acts of low ranking employees acting with delegated authority. Apart from these, another approach that was developed in America was the 'aggregation model' which allows for conviction of the entity by linking the thoughts of different agents and formingrequired mental elements but this was opposed by the English Law Commission."

DOCTRINES ESTABLISHED IN CORPORATE CRIMINAL LIABILITY

The Doctrine of Vicarious Liability-

"Based on this conception, one person is liable for the torts of another. The employer is liable for the torts of his employee. This liability arises only when the employee is acting the course of his or her employment. Hence, the theory of vicarious liability can be applied toa company by holding the company liable for the actions of its employees. In the case of Iridium Telecommunications the respondent pursued an argument stating that the employees of the company were criminally liable and not the company. The Supreme Court, as noticed, rejected this argument stating that the company is vicariously liable for the actions of its employees."

"However, the House of Lords in the case of Tesco Supermarkets Ltd. V Nattrass, held that the doctrine of corporate criminal liability was not based on vicarious liability. Itwas only a mere attribute of it. The court added that vicarious liability required mens rea which is absent on behalf of the company. Hence, it follows from Tesco Supermarkets that corporate criminal liability is not a species of vicarious liability but is a species of attribution of natural actions and states of mind to artificial entities."

"However, this theory has its flaws. The actions and mental states of the directors ofa company are deemed to be the actions or mentality of the company. But, suppose a company commits a crime, can the directors of the company face criminal liability? As there is no statute governing this issue, the judicial position is unclear."

"The Supreme Court in the case of **Sunil Bharti Mittal v Central Bureau of Investigation (CBI)** pondered over this lacuna in the law. The Government had issued certain telecommunication licenses to a few companies. However, suspicion arose against theappellant

for having engaged in bribery to procure the license. Hence, the CBI launched an investigation against the appellant. The chairman of the company, Sunil Bharti Mittal was made an accused in the proceedings at the Special Court investigating the matter. Theappellant appealed against the decision of the Special Court in making the chairman an accused in the investigation, the Supreme Court allowed the appeal stating that without statutory backing the person in charge of a company cannot be held vicariously liable. The court stated that the doctrine of vicarious liability cannot be applied when there is nostatutory basis."

"The gap surrounding issues on vicarious liability has been further widened with the Supreme Court's decision in Iridium Telecommunications. The court held that extendedactions of the directors of the company were the actions of the company itself and hence, heldthe entirety of the company criminally liable."

"Ergo, it is seen that the Indian judiciary approaches the idea of attribution of vicarious liability in a single route by holding the company liable for the actions of its directors. It does not hold the directors of the company liable for the actions of the company."

However, the Income Tax Act, 1961 (ITA) has certain exceptions to the one-way attribution of a company to its directors. Section 278B of the ITA states, "Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable.." the ITA.

"Hence, fortunately holds the people liable for the actions of the company liable in the commission of a crime. This model is followed by a plethora of Indian legislation. Section 27of the Securities and Exchange Board of India Act, 1992, provides for the vicarious liabilityof the key management personnel of companies. The Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015, has also if individuals refusing to disclose and declare tax on their tax on their foreign assets and income are criminally liable. Companies are included in the definition of a person under the Act. These statutes enunciate the principles enshrined under the doctrine of piercing of the corporate veil and making the directors vicariously liable for the acts of the company."

"These provisions were given the spotlight in the case KK Ahuja v VK Vora. A corporate issued a cheque which was dishonoured due to a shortfall in the bank balance of thecompany. The issuance of a cheque which proceeds to get dishonoured is a criminal offence. Mr. Ahuja, the deputy general manager of the company that issued the cheque was penalized as he was said to be 'in charge of, and responsible to the company for the conduct of the business of

the company.' The Supreme Court applied two tests, the first being 'person in charge of' and second, 'person responsible of,' of the corporate. Hence, the Supreme Courtset these two tests to test the mental culpability of the company."

"In Vicarious liability, the accused is blamed for the offence of another. This doctrine is based on the principle of **Respondeat Superior** which means let the master answer. This doctrine is applicable in criminal as well wherein corporations may be held liable and punishment can be fine and seizure of property. Similarly, in the case of **Ranger vs. The great western railway company [1859] 4 De G & J 74**, it was held that the company is held vicariously liable for the acts committed by its employee if it is done in the course of its employment. For vicarious liability, the act and intent of the employee must be imputed to the company and the employee should act within the course of employment."

Doctrine of Identification

"The concept of Doctrine of Identification finds its roots in the English Law. The growth of this doctrine has helped in the implication and prosecution of the criminal activities of directors,/managers,of,many,companies. The corporate personality of a company is different and separate from the promoters, directors or owners of the company. This is a widely known principle in law and has its source in the celebrated case of **Solomon v. Solomon.** In this case, the Court held that the corporate entity is different from the people who are in the business of running the company. The misuse of this principle led to "Lifting of the Corporate Veil" wherein the shareholders or creditors of the company are protected if the company is engaged in any fraud,or,other,criminal,activities."

"A corporate entity can sue and be sued in its own individual name. In criminal cases, the company can be prosecuted against but it is quite ineffectual as the company cannot be punished with imprisonment or death. The only punishment that can be levied on the company is by way of fine, which at times is quite minimalistic. The question then raised is whether a company can ever be prosecuted for criminal offences and be punished with more than just a monetary fine. The Courts in England, during the 1940s had various judgments**like DPP v. Kent & Sussex Contractors Ltd. R v. ICR Haulage Ltd**. and **Moore v. BreslerLtd.** ruled that the corporate personalities could be subjected to criminal action and the companies were held liable,for,crimes,requiring,intent,(mens rea)."

"This theory states that the liability of a crime committed by a corporate entity is attributed or identified to a person who has a control over the affairs of the company and that person is held liable for the crime or fault committed by the company under his supervision. The growth of this doctrine has been in the early 20th century, over many common lawcountries. The purpose of this paper is to examine the various case laws on this point and theimpact and the viability of this doctrine in the Indian legal system."

"In the case of the Director **of Public Prosecutions v. Kent and Sussex Contractors Ltd**. where the defence was taken that the company is incapable of forming criminal intent asit did not have the will or a state of mind, the Court held that the company can form its intentions through its human agents and in certain circumstances (like in this case) the knowledge of the agent has to be imputed to the body corporate."

"In H.L. **Bolton Company v. T.J. Graham & Sons** , Lord Denning has explained the position and said that the company could in many terms be equated with a human body. Theydo have a brain and a nervous centre which controls the entire body. They have people astheir hands and legs, under instructions of whom work of the nervous centre is carried out. Lord Denning equated the brain and nervous system to the directors and managers who represent the directing will of the company". He held that:

> "……The state of mind of these managers is the state of mind of the company and is treated by law as such. … So also in the criminal law, in cases where the law requires a guilty mind as a condition of a criminal offence, the guilty mind of the directors or the managers will render the company themselves guilty."

in the celebrated case of **Tesco Supermarkets Ltd. v. Nattrass**, the appellant was marketing a packet of washing powder at a price lower than the market price, but the Defendant did not find the packet of washing powder at the reduced price, as advertised. The Defendant therefore filed a complaint under the Trade Descriptions Act, 1968. One Mr. Clement of the Appellant was in charge of the packets with the reduced price being displayedin the store. Lord Reid discussed the law relating mens rea and the importance of the same in criminal law.

"A living person has a mind which can have knowledge or intention or be negligent and he has hands to carry out his intentions. A corporation has none of these: it must act through living

persons, though not always one or the same person. Then the person who acts is not speaking or acting for the company. He is acting as the company and his mind which directs his acts is the mind of the company. There is no question of the company being vicariously liable. He is not acting as a servant, representative, agent or delegate. He is an embodiment of the company or, one could say, he hears and speaks through the persona ofthe company, within his appropriate sphere, and his mind is the mind of the company. If it is aguilty mind then that guilt is the guilt of the company. It must be a question of law whether, once the facts have been ascertained, a person in doing particular things is to be regarded as the company or merely as the company's servant or agent. In that case any liability of the company can only be a statutory or vicarious liability"

"Lord Reid also discussed which people can be ¨identified¨ with the company. He stated that the main considerations are the relative position he holds in the company and the extent of control he exercises over its operations or a section of it without effective superior control. In this case, it was held that the shop manager could not be identified with the company."

"In **Meriden Global Funds Management Asia Ltd. V. Securities Commissioner,** Lord Hoffman discussed the principle of identification and stated that if an employee had been considered the ¨directing mind and will¨ of the company, the employee should have the authority to act as he did. In the same case, the Court in its obiter stated that conviction of a smaller company is easier (on application of this principle) because the relationship between the culprit and the company can be identified with more ease and certainty. That is not the case in larger companies."

Doctrine of Collective Blindness

"This Doctrine in simple words, means that if it is found that a particular company ora corporation is liable for criminal acts and it is later on found that any particular employee ofsuch company is not at fault where as a considerable amount of the employees of thecompany is at fault, the company will be regarded as a whole unit and it will be held liable criminally. Courts have found corporations liable even when it wasn't a single individual whowas at fault. The Courts considered the sum knowledge of all the employees to come to this conclusion. This is known as the "Collective Blindness Doctrine". The rationale behind this is to prevent corporations from compartmentalizing their work and duties in such a way that it becomes elementary for them to evade liability by pleading ignorance in the event of any criminal prosecution."

Doctrine of Willful Blindness

"The doctrine of willful blindness is a concept in criminal law—generally in the white-collar context—that serves as a substitute for an otherwise necessary mens rea element,such as knowledge. That is, where it exists, it imputes (or supports an inference of) knowledge to the defendant or serves as a substitute for actual knowledge. It is, in effect, constructive knowledge. Willful blindness is generally defined as an attempt to avoid liability for a wrongful act by intentionally failing to make reasonable inquiry when faced with the suspicion or awareness of the high likelihood of wrongdoing. It is a deliberate attempt to keep one's "head in the sand" when faced with information or facts that create a suspicion or awareness that there is a likelihood of wrongdoing."

The Supreme Court observed in Global-Tech Appliances, **Inc. v. SEB S.A.,** that "the traditional rationale for the doctrine is that defendants who behave in [a willfully ignorant] manner are just as culpable as those who have actual knowledge." The Ninth Circuit, in a seminal willful blindness case, explained that "the substantive justification for the rule is that deliberate ignorance and positive knowledge are equally culpable."

"Use of the doctrine in the criminal justice system is controversial and expands the scope of criminal liability. Many have questioned the underlying normative justification for the so-called "equal culpability thesis." Regardless, it has been endorsed by the Supreme Court and some version of the doctrine has been employed by all of the federal courts of appeal to some degree."

How is Willful Blindness Established?

"Willful blindness is established where a defendant purposefully avoided knowledge of illegal activities despite being aware of the high possibility of illegal conduct. Where it applies, the doctrine provides that an individual who deliberately ensures that they do not learn the specifics of wrongful acts, despite suspecting otherwise, is as culpable as anindividual who is fully aware of the illegal activity. A finding of willful blindness may establish the mental culpability (the "mens rea" element) required to convict a defendant of a crime. Establishing willful blindness in effect negates the defence that the defendant lacked the required intent to commit the crime. Additionally, willful blindness negates the defence that the defendant was unaware that they were committing the crime."

"The corporations of today have travelled a long distance from being a clan owned entity to being recognized as a legal person, which has legal rights and owns half the world around them."[45]

"The companies in the early times were taken to be fictitious entities those could not be held criminally liable for any guilty act. It was so because the corporation was considered to be a legally fictitious entity, incapable of forming the mens rea necessary to commit a criminal act. The major step in considering that a corporation can be held guilty were taken by the common law countries where the courts were much more braver to step outof the boundaries set by the written words that the company is not capable of having an intentand a physical presence, hence cannot be punished or imprisoned."

CONCLUSION

"It is high time that the never ending debate of can and should the corporate should be criminally liable and dealt under the criminal justice system should end. There is a need to develop law and jurisprudence world over to deal with corporate criminal liability. Almost in all the jurisdiction there is a concern about the criminal activities of the corporations. The problem is being addressed in different manners and different means are being adopted to meet the ends of justice. In this study the researcher has traced the different developmentsthat have taken place in different jurisdictions and the legal systems. As such, the emergence of various theories of corporate criminal liability has been studied. The approach adopted by different countries/legal systems has been separately studied and analysed. Further criminological aspects of corporate crime, emergence of new forms of criminality in corporate culture, their nature and impact have also been studied. Finally the question of how to meet the ends of justice has been dealt with in the second last chapter dealing with the aspects of punishment of corporations and other related matters. Thereafter the study is being concluded as here under."

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