



2026

Whistle Blower’s Protection Act, 2014: An Ethical Backbone Building Transparency and Accountability in Contemporary Leaderships

Aditi Shrivastava

Shaliha Bee

Follow this and additional works at: www.beyondbriefslawreview.in

Published by Paperleaf International Media and Publications under the aegis of Dexon Global LLP

Recommended Citation

Shrivastava Aditi, Bee Shaliha (2026) “Whistle Blower’s Protection Act, 2014: An Ethical Backbone Building Transparency and Accountability in Contemporary Leaderships,” *Beyond Briefs Law Review: Vol. 03, Special Issue 01, Article 1.*

This article has been brought to you for free and open access by Beyond Briefs Law Review. It has been accepted for inclusion in the Beyond Briefs Law Review by the Editorial Office of Beyond Briefs Law Review.



**WHISTLE BLOWER'S PROTECTION ACT, 2014: AN ETHICAL
BACKBONE BUILDING TRANSPARENCY AND
ACCOUNTABILITY IN CONTEMPORARY LEADERSHIPS**

Aditi Shrivastava¹

Shaliha Bee²

ABSTRACT

The paper under discussion narrows down to Whistle Blowers Protection Act 2014 in India and tries to establish whether it is working or not in enhancing ethical governance and accountability in organizations. This analysis examines the purpose of the legislation process, how well it serves policymakers, and the reasons that have arisen since the law was enacted to determine its strengths and weaknesses in the context of modern leadership. This article examines relevant juridical tools, representative cases, and empirical / hard figures to determine whether the Act is an ethical basis for modern governance or whether it needs major reform to be more effective. The inspection finds that the statutory channels, although having a rudimentary legal framework of protecting whistleblowers, have practices that are slowly gained and that coupled with a number of systemic gaps, safe environment to the whistleblowers is unable to be created. Lastly, the work developed also provided several recommendations to the legal regulations and institutions that would be considered during drafting or amendment of the regulations; all these would mean a lot in enhancing WBP Act and making the state more transparent and accountable all over India.

Keywords: Whistle Blowers Protection Act, 2014; Whistleblower Protection; Ethical Governance; Legal Framework in India; Transparency and Accountability; Legislative and Institutional Reforms.

¹Assistant Professor, Department of Law, Prestige Institute of Management and Research, Indore. You may contact the author at the following email address: aditi_shrivastava@pimrindore.ac.in

²Assistant Professor, Shri Ram Institute of Law, Jabalpur. You may contact the author at the following email address: shaliha13@gmail.com

Introduction: The Imperative of Transparency and Accountability in Governance

A. Context and Background for Whistleblowing

Whistle blowing in organizations, in terms of reporting immoral actions, fraud activities or corruption is what we call whistleblowing, and it is considered to be an essential aspect of democratic leadership and corporate governance in the world. The very name reminds of the symbolic whistle of a referee stopping a violation by whistling, and captures the most important element in this process: the demand to acknowledge wrongdoing that undermines institutions and the confidence that people place in them. In a so-called democratic system, the concepts of transparency and responsiveness prevail over empty talk; it is the most important part of trust and leadership. The cardinal aspect of democracy is suspended with heightened intolerance towards unacceptable behaviors and distorted messages. Whistleblowing is also an excellent control of power mechanism within other settings. This is applied as a tactic to turn around the current hierarchy, hold the leaders to task, and request them to assume moral duties.

The last decades are characterized by significant advances in the sphere of protections of whistleblowers on the international level which has resulted in several rules created by the majority of the countries to protect whistleblowers. The laws vary slightly in terms of their breadth and the effectiveness is a signifier of the mounting awareness of the necessity to safeguard the whistleblowers against suppression, and to instill a culture, which not only promotes the conception of telling the truth to the authority, but also guarantees those, who do it.

B. The Indian Context: Need for Whistleblower Protection

India with its prolific democratic input and ornate socio-political set up has unfortunately, fought off tirelessly against corruption and governance predicaments in various localities. The prevalence of major financial frauds and various acts of bribery and distortion of power have traditionally created the discomfort on the credibility of state and non-state institutions. In this atmosphere, the role of people daring to expose such inappropriateness is becoming all the more necessary. The history of anti-corruption movements in India is replete with tales of the so-called whistleblowers, usually ordinary citizens or loyal government workers, who have played a critical role of exposing the widespread corruption, often at a huge cost since they are not afraid to act. Until the law changed in 2014, the safety of whistleblowers was also not well-developed and was largely based on administrative instructions or the remnants of other laws that did not provide much protection. The Public Interest Disclosure (Protection of Informers) Bill of 2002 and the Public Interest Disclosure and Protection of Informers Resolution (PIDPIR) of 2004 were early attempts but have an

insufficient legal rigor and applicability. There existed no unified protections to the whistleblowers prior to the amendment of laws in 2014, since they were founded on poorly scattered administrative regulations or sections of other laws that guaranteed a modicum of security. The act is a representation of a necessary step in a bid to ensure the protection of the whistleblowers and also to foster a culture of transparency and accountability within India.

C. Statement of Research Problem and Paper Structure

The current inquiry attempts to critically examine the implications of the Whistle Blowers Protection Act, 2014, in achieving the intended results. Specifically, it tries to explain the question: The question that arises is:

Does the Whistle Blowers Protection Act, 2014, provide the ethical basis to the contemporary leadership in India, or do significant reforms require improvement of the contribution to the establishment of transparency and accountability in governance?

In order to fully address this question, the manuscript will be structured in the following manner: **Part III** will explore the legislative intent and necessary stipulations of the Whistle Blowers Protection Act, 2014, in order to build a baseline understanding of its structure and objectives.

Part IV will discuss the effectiveness of the Act and demonstrate both positive and negative sides of it depending on the information we possess and professional opinions.

Part V will provide detailed case studies of prominent whistleblower cases in India and evaluate statistical data concerning whistleblowing and bribery and how they have a real impact and impediments.

A detailed examination of **Part VI** will examine the subtle challenges that contribute to the implementation of the Act and focus on political, bureaucratic, societal, and organizational factors.

Part VII will suggest a line of precise proposals of legislative, institutional, and cultural changes to strengthen the Act and create a stronger ethical governance structure in India.

Part VIII will be used to conclude the manuscript by summarizing the essence of the findings and providing a favorable insight on the future of whistleblower protection in India.

The Whistle Blower Protection Act, 2014: Legislative Intent and Key Provisions

A. Genesis and Objectives of the Act

The Whistle Blowers Protection Act, 2014 (hereinafter referred to as the Act) is a critical though late, legislative measure towards the need to ensure the provision of a formal means by which

people who expose corruption and maladministration in India can be legally safeguarded. This Act has its origins in the early 2000s when there was a growing consciousness of corruption among the population and a number of high-profile cases in which those who had the courage to speak out were severely retaliated against including losing their lives. The unfortunate incidents of Satyendra Dubey, Shanmugam Manjunath and Lalit Mehta, as reported in the introduction, were the strong driving forces, as they made people think and agitated the demand of a specific law to safeguard the whistleblowers (Kumar, 2004).ⁱ

Without this new law, India lacked an entire legal framework to protect whistleblowers. Even though some administrative directives and stipulations were included in different existing statutes, they were essentially unsatisfactory to address the complex problems and risks associated with whistleblowing. The Public Interest Disclosure (Protection of Informers) Bill, 2002 was an early legislative project followed by the Public Interest Disclosure and Protection of Informers Resolution (PIDPIR) in 2004 that granted the Central Vigilance Commission (CVC) the power to investigate complaints. Nevertheless, these were met with significant criticism because of their narrow-mindedness and lack of enforceability which eventually destroyed the trust of the potential whistleblowers. In 2007, the Second Administrative Reform Commission also highlighted the essential need to have effective laws on whistleblower protection, which added to the pressure to have extensive, regulatory measures.

It is on this background of societal strife and legislative change that Whistle Blowers Protection Bill, 2011, was brought before the Parliament and finally able to gain presidential assent on May 9, 2014, it became the Whistle Blowers Protection Act, 2014. Whistle Blowers Protection Act 2014 (the Whistle Blowers Act).ⁱⁱ

The primary legislative intent behind the Act was multifaceted:

a. Promoting Transparency and Accountability

This order will establish a policy that emphasizes on transparency and accountability in the governmental responsibilities since it will encourage citizens to report corruption, abuse of power and other malpractices with no fear of punishment. It appreciates the most important activities of whistleblowers that involves revealing and rectifying injustices that would remain hidden.

b. Safeguarding Whistleblowers

The basic purpose of the law is to provide the whistleblowers with legal provisions of protection against victimization, harassment and retaliation. This includes efforts to prevent dismissal, demotion, reassignment or any form of biased treatment based on making a secured disclosure.

c. Setting up a Systemized Mechanism

The Act aims at providing a clear and systematic process of receiving, investigating, and disposing complaints which involve disclosed information which was protected. This involves giving it a competent body (Authority) to deal with such complaints and a time limited process to investigate the same.

d. Deterring Corruption

The Act aims at being a deterrent to corrupt practices and maladministration in government offices by establishing an environment, which allows reporting of corruption, and by making sure that the wrongdoings are investigated. Simply put, it is a vital instrument that the Act was developed to reinforce ethical governance and the rule of law in India, as the role of whistleblowers to a sound democratic society is priceless.

B. Key Provisions

The Act, lays down a framework for the protection of whistleblowers and the establishment of a mechanism to inquire into protected disclosure. Key provisions of the act include:

a. Definition of Whistleblower and Protected Disclosure:

According to the Act a whistleblower is an individual who makes a disclosure that is considered as protected. A protected disclosure is any disclosure of information concerning an allegation of corruption or willful use of power or discretion that results in loss to the exchequer by a public servant [The Whistle Blowers Protection Act, 2014, s. 2(d), 2(e)]. (The Whistle Blowers Protection Act 2014)ⁱⁱⁱ

b. Scope of the Act:

The act mostly concerns the public servants and government institutions and bodies. It addresses the disclosures of the public servants concerning the corruption or misuse of power on the part of fellow public servants. This narrowness especially exclusion of the private sector has been a major area of criticism and shall be addressed in detail later. (Chakraborty, 2025)^{iv}

c. Procedure for Making Disclosures:

The Act outlines how such a disclosure is to be made and that it has to be documented and signed by the whistleblower. It further requires that the disclosure must include complete details and must be affixed with an affidavit. Notably, the Act explicitly/ specifically provides an option of anonymous complaints, which has led to a question of the safety and security of whistleblowers [The Whistle Blowers Protection Act, 2014, s.6]. (The Whistle Blowers Protection Act 2014)^v

d. Protection against Victimization and Retaliation:

The Act has clauses that seek to ensure that the whistleblowers are not victimized. Depending on a protected disclosure, it articulates that no employer shall subject any public servant to a departmental or disciplinary action. It equally makes provision of the Competent Authority proposing appropriate measures to guard the whistleblower/s against harassment or victimization [The Whistle Blowers Protection Act, 2014, s.11]. But the effectiveness of such protections has been disputed in practice (The Whistle Blowers Protection Act 2014)^{vi}

e. Identity Protection:

Even though it does not permit a complainant to do so anonymously, the Act will not reveal to others the identity of the complainant with a few exceptions, including where the order of a court requires it. The Competent Authority is required to take any measures to keep the identity of the complainant hidden [The Whistle Blowers Protection Act, 2014, s.10]. Clause 7 of (The Whistle Blowers Protection Act 2014)^{vii}

f. False complaints and Unauthorized Disclosure: Penalties:

The Act provides penalties to detract the misuse of the act by filing false or frivolous complaints. disclosure made by any individual can be imprisoned to a maximum of two years with a fine of at most thirty thousand rupees. On the same note, the disclosure of identity of the complainant against the act that is not authorized is equally punishable offence. Whistle Blowers Protection Act, 2014, s.16,17]. A relevant law exists that protects the Whistle Blowers in the country of origin:(The Whistle Blowers Protection Act 2014)^{viii}

g. Time Limit for Inquiry:

The act provides that a Competent Authority is only supposed to complete the inquiry under the act within a given time frame, which in most cases is ninety days, but is subject to extension. It also provides a time period of seven years after which a disclosure has to be made since the year in which the alleged corruption or abuse of power was done [The Whistle Blowers Protection Act, 2014, s.9, 6(3)].^{ix} (The Whistle Blowers Protection Act 2014).

C. Comparison with International Best Practices

The Whistle Blowers Protection Act, 2014, forms a milestone in the history of India when we consider the development of whistleblower protection laws. In comparison to internationally known best practices, it is however possible to identify some gaps in that legislation. Major developed countries which are home to multinational companies and who have the most mature and

comprehensive regime for whistleblower protection have provided useful points for further considerations.

The United States has incorporated whistleblower regimes in several laws such as the Whistleblower Protection Act of 1989 (for Federal employees) and Sarbanes- Oxley Act of 2002 (for corporate whistleblowers).^x A characteristic feature of the U.S. law is the False Claims Act, which empowers a layman to sue on behalf of Government any party making false claims against federal programs. Successful whistleblowers under this Act can obtain a bounty which serves as a significant financial incentive for reporting (Devine et al., 2011).

This incentive is a unique feature distinguishing U.S. law from Indian legislation which does not incorporate any kind of incentive system. Additionally, while U.S. Laws offer solid measures for protection against disclosure of identity and retribution; sometimes even reinstatement and damage award that need be paid out by an employer under certain circumstances are envisaged; Indian model does not contain such potential features. (Miceli et al., 2013)^{xi}

Another example of comprehensive legislation is the Public Interest Disclosure Act (PIDA) of 1998 in the United Kingdom (U.K.). PIDA was also done to safeguard the people who make disclosures in the public interest which encompasses a wider scope of others other than the workers in the public service including the workers in the private sector, contractors, and agency workers. It further generates the various kinds of disclosures (internal, regulatory, and broader disclosures) and it offers insurance against malicious treatment that extends to unfair dismissal. (Lewis, 2001)^{xii} PIDA is fully enforced since its enactment as compared to the Indian Act, which offers more thorough and legal precedent and working frameworks.

Table 1: Comparative Overview of Whistleblower Protection Legislation (India, USA, UK)

Feature	India (Whistle Blowers Protection Act, 2014)	USA (e.g., False Claims Act, Sarbanes- Oxley Act)	UK (Public Interest Disclosure Act, 1998)
Scope of Protection	Primarily public servants	Broad, including federal and corporate employees	Broad, including public and private sector workers

Anonymity	Identity concealed, but not fully anonymous	Stronger provisions for anonymity	Provisions for different types of disclosures, including anonymous
Financial Incentives	No	Yes (e.g., False Claims Act)	No
Retaliation Protection	Safeguards against victimization	Stronger, including reinstatement, compensation	Protection against detrimental treatment
Implementation Status	Partially implemented/Not fully notified	Fully implemented	Fully implemented
Private Sector Coverage	Excluded	Covered (e.g., Sarbanes-Oxley Act)	Covered

This brief comparison indicates that although the Act in India is similar in its main objective to ensure the protection of whistleblowers, it is lagging behind in some of its features, especially on the limitation of scope, the lack of financial incentives, and the inability to implement it fully. These disparities highlight the necessity of India to study the international cases to boost the usefulness of the system of whistleblower protection in the country.

D. Operational Efficacy: Strengths and Weaknesses in Practice

The Act, though a landmark Indian legislation has had its share of challenges in operationalization and has been recorded as having a mixed success. There is an analysis of its practical implementation which shows that there are certain strengths and other weaknesses that put together, affect its efficiency as an ethical foundation of governance.

Strengths of the Act

Despite its drawbacks and limitations, the Act has several commendable strengths that lay a foundational legal framework for whistleblower protection in India:

- **Law and Legal System:** The biggest strength of the Act is the fact that it does exist. It offers, in the first instance, a specific statutory framework to safeguard the whistleblowers, leaving behind the administrative ad-hoc guidelines. This legalization will legitimize the act

of whistle blowing and give a formal avenue of reporting malpractice which is vital in developing a culture of transparency.

- **Law on Protected Disclosure Mandate:** The Act stipulates that the relevant Competent Authority (usually the CVC at the central level) should investigate disclosed information which is safeguarded. This is to make sure that notifications are not reported or wrongly treated without due process. The introduction of a formal investigative system, which has the authority to summon people and gather evidence is an important move towards the creation of accountability to perceived misdeeds.
- **Identity Protection (but only in limited scope):** Even though the Act does not allow anonymous complaints, it has measures of hiding the identity of the complainant. The Act specifies that Section 10 of the Act requires a Competent Authority to do all that is necessary to protect the privacy and identity of the complainant as well as to protect the identity of the complainant so that it is not disclosed, except under certain circumstances first required by law or a court order. (The Whistle Blowers Protection Act 2014)^{xiii} Ideally, this provision is meant to address the risk of retaliation by ensuring the identity of the whistleblower remains unknown, therefore, providing some form of psychological safety to the potential disclosure makers.

These are strengths that are basic, but still, with no effective implementation, they remain theoretic. The real gauge of the effectiveness of the Act is the manner in which these provisions have been translated into real protection and actual results to the whistle-blowers and combat against corruption.

Weaknesses and Limitations

The operational effectiveness of the Act, although it has noble goals, has been critically undermined by a multiplicity of weaknesses and limitations most of which have been triggered by its design and difficulty in its implementation. These weaknesses are a serious blow to its ability to act as a strong ethical foundation:

- **Narrow Scope: Exclusion of Private Sector and Corporate Whistleblowers:** The major weakness of the Act that is criticized is its limited applicability to the primary subjects such as the government organizations and personnel. It clearly exempts the employees of the private sector and the corporate organizations of its jurisdiction. (Chakraborty, 2025)^{xiv} This is a blaring absence, particularly in a fast developing economy as India where corporate fraud and malpractices are rampant. Though the Companies Act, 2013, and the SEBI regulations

require the presence of internal vigil mechanism in some companies, these are usually internal policies, which do not have backing of the statutory power and thorough protection of a specific whistleblower law. This exposes a large section of potential whistleblowers to retaliation and prevents reporting of corporate malpractices, which generates a massive loophole in the overall anti- corruption system.

- **Lack of Implementation/Non-Notification:** Probably the biggest obstacle to the perfunctory effectiveness of the Act is that it has still not been notified and is yet to be fully implemented. Although the Act has been given presidential consent in 2014, not all the provisions of the Act have been fully implemented. Such legislative inertia has made the Act practically almost useless, which has created a legal gap that exposes the whistleblowers to no protection. (Chakraborty, 2025)^{xv}
- **Anonymity Issues: Lack of Provisions on Anonymous Complaints:** The Act mandates that the disclosures should be in the form of written form and the whistleblower sign the disclosure, which practically precludes anonymous complaints [The Whistle Blowers Protection Act, 2014, s.6]. Although it allows anonymity of identity, the mere signing of a complaint can discourage. this will ensure that those who may soon become whistleblowers fear that their identities may be revealed at some point and the repercussions will be very harsh. The fear of being exposed even with the assurance of discretion is still a key psychological barricade to many people.
- **Absence of Incentives:** The Indian Act does not provide any monetary compensation or incentives in the event of a successful disclosure as do other laws that protect whistleblowers in other countries, including the U.S. False Claims Act. (Chakraborty, 2025)^{xvi} Lack of these incentives may undermine the desire of individuals to take such great personal and professional risks of whistleblowing.
- **No Provision Support/Rehabilitation:** The Act does not include any financial, medical, or psychological support, or rehabilitation of whistleblowers that become victims of whistleblowing, lose their jobs, or get physically hurt due to their actions. In the absence of a strong support system, people would be reluctant to present themselves, as they will be alone to take care of themselves in front of severe retaliation. (Chakraborty, 2025)^{xvii}
- **Time Bar for Complaints:** The Act under Section 6(3) provides that the Competent Authority does not inquire into any disclosure made in protection that occurred after seven years after the date on which the supposed corruption or misuse of power occurred. This

may be counterintuitive to the protection of whistle blowers because (The Whistle Blowers Protection Act 2014)^{xviii} will enable potential wrongdoers to get away with it as long as their wrongdoing is not exposed to the outside world.

- **Bureaucracy and shortage of resources:** Whistle blowers are further met with bureaucracies even after lodging complaints, slowness in investigating and lack of sufficient resources in the Competent Authority to carry out a good and prompt investigation. According to the EY Global Integrity Report 2024, a high rate of organizations in India had experienced an attempt at integrity, but a high number of employees experienced pressure not to report the misconduct, and many have heard of retaliations, which reflects a systemic problem with the quality of reporting systems. (EY, 2024)^{xx}

Studies and Real-World Impact

The practicality and efficacy of any legislation cannot be better perceived than through observing its functioning in the field as well as scrutinizing the experiences of the group of people whom the legislation is meant to defend. This part will explore the high-profile whistleblower cases in India and will examine the available data and statistics to determine the real impact of Whistle Blowers Protection Act, 2014, and the overall situation concerning whistleblowing in India.

- **The Satyendra Dubey Case (2003):** The famous example of the struggle against corruption in India was horrific case of Satyendra Dubey, a very young, idealistic engineer who was working in the National Highways Authority of India (NHAI). During the construction of the Golden Quadrilateral highway project, a flagship project of the NHAI, Dubey found out that there was rampant corruption and three of the main areas where there was irregularity in contract awarding, poor quality of construction and misappropriation of funds. Being frustrated by the apathy shown by the official pressing the extreme step of writing directly to the Prime Minister of India and his Office (PMO) and informing him about the corruption and asking him to keep the information confidential. Unfortunately, it was revealed and in November 2003, he was grisly killed at Gaya, Bihar. When Dubey was assassinated, it was a shockwave to the whole country as it revealed the nexus of corruption and crime that is long-established and the bare nakedness of the people who brave to question it. The case demonstrated the total lack of a legal structure safeguarding the whistleblowers and became a strong booster to the need to have a special-purpose law. Many people still draw inspiration by the legacy of Dubey, and the fact of his death is a reminder of the dangerous route taken by the whistleblower in India. (Kumar, 2004)^{xx}

- **The Shanmugam Manjunath Case (2005):** Another similar and grim example of Shanmugam Manjunath, a sales officer of Indian Oil Corporation (IOC), was another young professional that paid with his life because of his integrity. The mafia of fuel adulteration is a big business, and stationed in Lakhimpur Kheri, Uttar Pradesh, Manjunath has gone against the mafia, by sealing two petrol pumps used to sell adulterated fuel. Upon reopening the petrol pumps, he had a surprise raid to ensure that malpractice was not still practiced. He was killed in November 2005 and his corpse was discovered in the backseat of his automobile. The killing of Manjunath, similar to that of Dubey, was a public outrage, and it showed the risks that people who deal with the organized crime and corruption can take. As highlighted by the case, there is a need to protect not only the public servants but also the employees of the public sector undertakings and the employees in the private sector who blow the whistle. It was also demonstrated through the legal struggle which took place later to avenge his murderers by his friends and former students of the Indian Institute of Management, Lucknow, which emphasized the role of civil society in promoting the cause of the whistleblowers. (Kumar, 2006)^{xxi}
- **The Lalit Mehta Case (2008):** India has several such cases and one of them is the case of Lalit Mehta who was a staunch Right to Information activist (RTI) and tirelessly strived to bring to light corruption in the right of passage of the National Rural Employment Guarantee Act (NREGA) in the Palamau district of Jharkhand. He unearthed a number of land acquisition scams, misallocation of the plots, and embezzlement of NREGA funds by the officials and politicians. Metha never gave up his work and by the help of RTI Act he was able to make public schemes transparent, thus causing threats and attacks to him. He was brutally killed in May 2008 with his face disfigured in order to hide his identity. The case filed by Mehta highlighted the strong nexus between the RTI Act and whistleblowing since the data gotten under the RTI is usually the one that exposes corruption. His death also put the frailty of the RTI activists into the spotlight and why a detailed law is required to defend all individuals who want to keep those in power accountable irrespective of their position in office. (Chakraborty, 2025)^{xxii}

These cases were tragic though they had a significant effect on the discussion in the populace and the law. They revealed the structural inefficiencies in defending the fighters against corruption and developed a serious moral and political obligation that a powerful whistleblower law should be passed. Nevertheless, the fact that the Whistle Blowers Protection Act, 2014, is still partially implemented even now, does give serious doubts about the questions whether the lessons of these sacrifices are really learned.

Challenges to Implementation and Ethical Governance

The process of transformation of legislative acts into practical implementation is usually fraught with difficulties, and the Whistle Blowers Protection Act, 2014 is no exception to this rule. Regardless of the progressive nature of the Act, it has had major challenges that have crippled its potential to act as a strong ethical foundation to governance in India. All these challenges are a result of complicated factor interplay between political, bureaucratic, societal, and institutional factors.

A. Political Will and Bureaucratic Inertia

The lack of political will and the bureaucratic inertia seem to be one of the most challenging factors to ensure the complete application of the Whistle Blowers Protection Act. The Act despite passing through Parliament has not been given full notification, that is, critical provisions required to operationalize the Act are yet to be operationalized. Such a legislative black hole is in effect making the Act toothless in several ways.

B. Societal and Cultural Factors

In addition to the political and bureaucratic environment, cultural and societal issues are also important determinants of whistleblower protection in India. There are instances in which these aspects determine the readiness of an individual to blow the whistle and the social reaction on the same acts, fear of repercussions, ignorance, and cultural attitudes towards Whistleblowing.

C. Adequacy of Infrastructure and Personnel

The Commission named under the Act as Competent Authorities is the Central Vigilance Commission (CVC) and State Vigilance Commissions. Yet, these agencies might not have the infrastructure, expert manpower, and fund to adequately deal with a potentially high number of whistleblower reports. Corruption cases are very tricky and to investigate them, one needs trained investigators, experts in forensics and legal professionals, which are not necessarily always accessible.

D. Need for Specialized Training and Sensitization

There may not be the staffing of the personnel as much as they can be untrained, uninformed of the peculiarities and sensitivities that come with the handling of whistleblower complaints. The lack of understanding of the psychology of the whistleblower, the type of retaliation, and the importance of confidentiality can lead to the emergence of the flaws in the procedure that jeopardize the safety of the whistleblower and the quality of the investigation process. Training programs should be in place

which would enable those who have the mandate of enforcing the Act with the necessary skills and attitude.

E. Judicial Backlog and Delays

The slow rate of Indian judicial system even in case a complaint made by a whistleblower results in a legal action may be a big deterrent. The long court proceedings may be economically and emotionally exhausting to the whistleblowers, which only makes other people afraid to do so. To summarize, the obstacles to the realization of the Whistle Blowers Protection Act, 2014, are complex and in-depth. These barriers can only be overcome through legislative changes as well as a radical change in political commitment, societal attitudes and institutional abilities. The Act will fail to achieve its potentials of being a real ethical support of transparent and accountable Indian governance unless it addresses these fundamental problems.

Recommendations for Strengthening the Act and Fostering Ethical Governance

A multi-faceted reformation plan (such as the legislative, institutional, and cultural ones) is a necessity to transform the Whistle Blowers Protection Act, 2014, into the laws that, on the one hand, are intimately linked to the excellent intentions but, on the other hand, are not that useful to refer to in India. These are recommendations based on the study of the weaknesses in the Act, the difficulties in the implementation and the lessons the Indian experiences and the best practices that should be followed internationally.

A. Legislative Reforms: The Act also needs to change fundamentally in order to expand its scope, improve the protection and create incentives that will encourage reporting:

- **Increasing Scope: Inclusion of the Private Sector and Corporate Whistleblowers:** The most pressing change has to be the addition of the legislature to the private sector and corporate employees. The current inability to include a large portion of the workforce puts a substantial portion of the workforce at the mercy and allows business malpractices to go scot-free. It must be a healthy amendment, which obviously includes all forms of organizations, official and non-official, all forms of employees, contractor and consultant. This expansion must also provide a clear detail on the genre of disclosures which must be protected in the private sector, such as the financial fraud, environmental crimes and the labor atrocities.
- **Increased Safety: Increased Protection of Dissenting and Retaliation:** The Act must be reformed in a manner that it not only comes up with truly anonymous complaints but also the identity of the whistleblower may not be revealed to the Competent Authority

under any circumstances, unless it is absolutely necessary to the investigation and with the prior approval of the whistleblower. This could be accomplished through the encrypted online portal as well as through the third parties. In addition, it should be made much more powerful in terms of victimization and retaliation. This includes:

- **Reversal of Burden of Proof:** Giving the employer the burden of proving that any ill action occurring against a whistleblower was not retaliatory. Expanding the meaning of the term victimization to also encompass any evidence of subtle harassment, isolation in the workplace, and lack of opportunities.
- **Expanded Definition of Retaliation:** Broadening the definition of ‘victimization’ to include subtle forms of harassment, professional isolation, and denial of opportunities.
- **Incentives and Support:** Introduction of Financial Rewards and Rehabilitation Programs: To spur the disclosures and offer a safety net to the whistleblower, the Act ought to come up with provisions of financial rewards to the successful disclosures especially where there was great recovery of government funds or assets. U.S. False Claims Act. These rewards ought to be in percentage of the amount owed back, and this gives a physical reply. Also, there is the need to have comprehensive support and rehabilitation programs. These should include:
 - **Legal Aid:** Providing free legal assistance to whistleblowers throughout the process.
 - **Rehabilitation and Reinstatement:** Assuring the reinstatement mechanisms of the unfairly dismissed whistleblowers and offering help in the professional recovery of these individuals.
 - **Review of Time Bar:** Re-debate of the Seven-Year Limitation Period: The seven-year period of time on disclosure must be reconsidered and maybe changed or made more adaptable. Numerous sophisticated frauds and corruption can only be revealed after a period of time. It should be centered on when the wrong was discovered and not necessarily when it was committed particularly in a continuous crime.

B. Institutional and Administrative Reforms

In addition to the legislative change, strong institutional and administrative reforms are essential to the competent execution and enforcement of the Act:

- **Establishment of a Dedicated, Independent Authority for Whistleblower Protection:** An effective and adequately staffed Whistleblower Protection Authority (WPA) must be established. This institution ought to be independent of the current anti-corruption organizations in order to have a single organization that is only concerned with the protection of whistleblowers. WPA would have ensured that it is independent of political and bureaucratic interference and leadership appointments should be done openly.

- **Public Outreach Mandate:** A clear mandate to conduct public awareness campaigns and provide guidance to potential whistleblowers.
- **Streamlining Complaint Mechanisms and Ensuring Timely Redressal:** The filing and investigating complaints process should be simplified to bring about efficiency and speed. It involves: easy reporting channels, rigid schedules and periodic reporting.
- **Training and Sensitization Programs for Public Officials and Judiciary:** All stakeholders in the whistleblower protection ecosystem, such as government, law enforcers, prosecutors and the judiciary need to undergo comprehensive training and sensitization programs.

Conclusion: Towards a Robust Ethical Backbone

Summary of Findings

In 2014, the Whistle Blowers Protection Act was launched to bring about accountability and transparency in the Indian system of governance by introducing a legal procedure that would safeguard the whistleblowers who will report corruption and power abuse. Taking a closer look at the legislation of the Act, its purpose in the legislative work, the effectiveness of the functioning and the issues on the functioning and the implementation of the Act prove a multifaceted picture. Despite the Act being a significant move in the right direction as it formally recognizes the importance of whistleblowing and the legislation tool of doing disclosures with security, the fact of its current state and performance does not seem like an effective ethical support of the modern time leadership in India.

The Act has weaknesses, although it has strengths. The most obvious of its shortcomings is that it excludes the private sector, and thus leaves a huge majority of potential whistleblowers unguarded. The fact that the mechanism cannot even offer truly anonymous complaints, there are no such things as financial motivations, and there are no support and rehabilitation resources that may be offered to victimized whistleblowers further deteriorates its usefulness. The time restriction of seven years regarding disclosure is also a challenge to practice.

Challenges in Implementation:

By notifying and partially implementing the Act, its efficacy in its operations has been brought under a severe shock. The cause of this legislative inertia is said to be often driven by lack of political will, bureaucratic opposition, and the very fact that whistle blowing is a threat to the vested interests. The societal conditions of spreading fear of retaliation and the absence of awareness in the population are other causes contributing to the situational environment in which whistleblowing is a risky activity.

Future Outlook and Call for Action

The success of any whistleblower protection regime in India is intrinsically connected with the future of the transparent and accountable governance in this country. Whistleblowers are not just informants they are the most important watch dogs of the common good, and they are usually the initial barriers of corruption and malfeasance. Their bravery in telling the truth to authority, which in many cases comes at the extreme cost to them, should be supported, guarded and motivated.

All the stakeholders should work towards a concerted and long-term effort in order to make sure that the Whistle Blowers Protection Act, 2014, really does serve the purpose it is supposed to. This includes:

1. **Immediate and Full Implementation:** The first and the most vital action would be the instant and complete notification of all the provisions of the Act, so as to have its total operationalization.
2. **Robust Institutional Building:** An independent, committed, and adequately resourced Whistleblower Protection Authority is required to facilitate a streamlined and quality management of complaints as well as provide protection of the whistle blowers. This should be supplemented with increased training and sensitization of all the concerned government officials and the judiciary.
3. **Developing a Culture of Integrity:** Along with the reformation of the laws and institutions, the social understanding of the whistleblowing is to be changed. The culture of whistleblowing as a civic duty and an act of disloyalty as a civic duty should be altered through the campaigns of raising awareness among the population, ethical leadership in the government and the non-governmental sector, and through the participation of the civil society and media.

By concentrating on these areas of critical concern, India stands to have a truly robust ethical base of its governance not only one that is protecting the individuals who report malpractices, but also one that would encourage openness, responsibility and honesty. The past experience is self-evident: it costs a lot to not execute it, and it costs even more to execute something to change things. The Whistle Blowers Protection Act, 2014 is at its peak and it will soon see the light of the day and will take place in the fight against corruption and good governance in India.

References

- i. Kumar, S. (2004) The Satyendra Dubey Case: A Study of Whistleblowing and Its Consequences in India. *Journal of Business Ethics*, 53(1-2), pp. 1–10.
- ii. The Whistle Blowers Protection Act 2014, (2014).
- iii. The Whistle Blowers Protection Act 2014, (2014).

- iv. Chakraborty, D. (2025). The Limited Efficacy of the Whistle-Blower Protection & Analysis of Whistleblower Legislation in India. *IJFMR250238383*, 7(2). <https://www.ijfmr.com/papers/2025/2/38383.pdf>
- v. The Whistle Blowers Protection Act 2014, (2014).
- vi. Ibid
- vii. Ibid
- viii. Ibid
- ix. Ibid
- x. Devine, T., Maassarani, T. F., Government Accountability Project, & Firm, P. (2011). *The corporate whistleblower's survival guide: a handbook for committing the truth*. Berrett-Koehler Publishers.
- xi. Miceli, M. P., Janet Pollex Near, & Dworkin, T. M. (2013). *Whistle-Blowing in Organizations*. Psychology Press.
- xii. Lewis, D. (2001). Whistleblowing at Work: On What Principles Should Legislation Be Based? *Industrial Law Journal*, 30(2), 169–193. <https://doi.org/10.1093/ilj/30.2.169>
- xiii. The Whistle Blowers Protection Act 2014, (2014).
- xiv. Chakraborty, D. (2025). The Limited Efficacy of the Whistle-Blower Protection & Analysis of Whistleblower Legislation in India. *IJFMR250238383*, 7(2). <https://www.ijfmr.com/papers/2025/2/38383.pdf>
- xv. Ibid
- xvi. Ibid
- xvii. Ibid
- xviii. The Whistle Blowers Protection Act 2014, (2014).
- xix. E.Y. (2024). *India Inc's litmus test for corporate integrity Global Integrity Report 2024 -India Edition*. <https://www.ey.com/content/dam/ey-unified-site/ey-com/en-in/insights/2024/ey-global-integrity-report-2024- v1.pdf>
- xx. Kumar, S. (2004) The Satyendra Dubey Case: A Study of Whistleblowing and Its Consequences in India. *Journal of Business Ethics*, 53(1-2), pp. 1–10.
- xxi. Sathish K. (2006) The Manjunath Shanmugam Case: A Study of Whistleblowing and Its Consequences in India. *Journal of Business Ethics*, 65(4), pp. 379–390.
- xxii. Chakraborty, D. (2025). The Limited Efficacy of the Whistle-Blower Protection & Analysis of Whistleblower Legislation in India. *IJFMR250238383*, 7(2). <https://www.ijfmr.com/papers/2025/2/38383.pdf>