

**HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR**

D.B. Special Appeal Writ No. 1520/2019

Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.

----Appellant

Versus

Smt. Sanju Devi W/o Late Shri Naruram Meena, Ward No. 6, Famnawali Dhani, Deepawas, Via Ganeshwar, Tehsil Neem Ka Thana, District Sikar, Rajasthan.

----Respondent

Connected With

D.B. Special Appeal Writ No. 1425/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Transaction Act-1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. M/s. Manglam Build Developers Limited, (A Registered Companies Registered Under The Companies Act, 1956) Through Its Authorized Signatory, Shri Sanjay Gupta Son Of Shri Nand Kishore Gupta, Resident Of C-9, Barwada House, Civil Lines, Jaipur.
2. Shri Sanjay Gupta Son Of Shri Nand Kishore Gupta, Resident Of C-9, Barwada House, Civil Lines, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1521/2019

1. Dy. Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

Hazelnut Construction Pvt. Ltd., 514, Dalamal Towers, 211, Fpj Marg, Nariman Point, Mumbai, Maharashtra-400021 Through Authorized Representative Sh. Sanjay Harkishore Parekh S/o Sh. Harkishore Kevelchand Parekh, Aged About 58 Years, Authorized

Representative C/o Hazelnut Construction Pvt. Ltd. 514, Dalamal Towers, 211, Fpj Marg, Nariman Point, Mumbai, Maharashtra-400021

----Respondent

D.B. Special Appeal Writ No. 1227/2019

1. Dy. Commissioner (Benami Prohibition), Rajasthan And Initiating Officer, Prohibition Of Benami Transaction Act-1988, Ncrb Building Income Tax Office, Statue Circle, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

Smt. Pallavi Mishra Wife Of Sh. Abhishek Mishra, Aged About 37 Years, Resident Of A-801, Auram Apartment, Tilak Marg, C-Scheme, Jaipur

----Respondent

D.B. Special Appeal Writ No. 1228/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction), And Initiating Officer Under The Prevention Of Benami Transaction Act-2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. M/s. Manglam Build Developers Limited, (A Registered Companies Registered Under The Companies Act, 1956) Through Its Director, Shri Rambabu Agarwal S/o Shri Madan Lal Agarwal, Resident Of H-55, Jhakhreshwar Marg, Banipark, Jaipur.
2. Shri Rambabu Agarwal S/o Shri Madan Lal Agarwal, Resident Of H-55, Jhakhreshwar Marg, Banipark, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1324/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transactions Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. M/s. Amar Pratap Developers Private Limited, A-21, Sadul Ganj, Bikaner Through Its Director Shri Ashok Kumar Modi

S/o Shri Hanuman Prasad Modi, Resident Of A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shooping Center, Sahakar Marg, Jaipur

2. Ashok Kumar Modi S/o Hanuman Prasad Modi, Resident Of A-21, Sadul Ganj, Bikaner At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shopping Center, Sahakar Marg, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1325/2019

1. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.
2. Deputy Commissioner Of Income Tax (Benami Prohibition), Jaipur And Initiating Officer, Office At Room No. 250, New Central Revenue Building, Income Tax Office, Statue Circle, Jaipur

----Appellants

Versus

1. Niharika Jain W/o Shri Andesh Jain, Aged About 39 Years, R/o Sawan, Shiv Marg, Banswara-327001.
2. Ashok Jain S/o Shri Madan Lal Jain, Aged About 59 Years, R/o Sawan, Shiv Marg, Banswara-327001.
3. Smt. Someshwari Jain W/o Shri Ashok Jain, Aged About 58 Years, R/o Sawan, Shiv Marg, Banswara-327001.
4. Smt. Sheela Devi Jain W/o Shri Vinod Kumar Jain, Aged About 48 Years, R/o Sawan, Shiv Marg, Banswara-327001.
5. Motiya Dodiyar, S/o Shri Wesiya Bheel, Aged About 56 Years, R/o Village Borda Tehsil Ghantol, Distt. Banswara327021.
6. Adjudicating Authority, The Prohibition Of Benami Property Transaction Act, 1988, Office At Room No-26, 4Th Floor, Jeevan Deed Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1328/2019

1. Deputy Commissioner Of Income-Tax (Benami Prohibition) And Initiating Officer, Under The Prohibition Of Benami Property Transaction Act, 1988, New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur
2. Union Of India, Through The Secretary, Ministry Of Finance (Department Of Revenue), North Block, New Delhi.

----Appellants

Versus

Anjali Rathore, W/o Shri Kishan Singh, Aged About 49 Years, R/o 13, Jai Kishan Colony, Tonk Phatak, Jaipur In The State Of Rajasthan.

----Respondent

D.B. Special Appeal Writ No. 1329/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, New Central Revenue Building, Income Tax Officer, Jaipur.
2. Additional Commissioner Of Income Tax (Bp), Jaipur, Room No. 239, New Central Revenue Building, Income Tax Office, Statue Circle, Jaipur.
3. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. M/s St. Wilfred Education Society, Sector 10, Meera Marg, Mansarovar, Jaipur Through Its Secretary Shri Keshav Gupta S/o Shri Mahesh Kumar Gupta.
2. Adarsh Gyan Vidyalaya Samiti, Badaya Chamber, Film Colony, Jaipur Through Its Secretary Shri Suresh Kumar S/o Shri Gopal Das Badaya.

----Respondents

D.B. Special Appeal Writ No. 1330/2019

1. Dy Commissioner (Benami Prohibition), Rajasthan And Initiating Officer, Prohibition Of Benami Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Sitaram Meena S/o Shri Phool Chand Meena, Aged About 33 Years, By Caste Meena , R/o 199, Patel Colony, Badi Ka Baas, Via Sitapura Tehsil Sanganer, Jaipur (Rajasthan)
2. Charan Singh Khangarot S/o Shri Mukut Singh Khangarot, Aged About 40 Years, By Caste Rajput, R/o M-28, Income Tax Colony, Durgapura Tonk Road, Jaipur, Rajasthan
3. Udai Buildhome Pvt. Ltd., Having Its Registered Office At 302, Golden Sunrise Apartment, Lajpat Nagar, C-Scheme, Jaipur Through Its Principal Officer/ Director Duly Shri Sandeep Sharma S/o Shri Totaram Sharma Aged 36 Years, R/o 74-B, Phool Kunj, Gaurav Nagar, Civil Lines, Jaipur, Duly Authorized By The Company.
4. Adjudicating Authority (Under The Prohibition Of Benami

Property Transactions Act, 1988), Office At Room No. 26, Fourth Floor, Jeevan Deep Building, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1331/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Property Transactions Act 1988, Room No. 250, Ncr Building, Statue Circle, Jaipur.
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Government Of India, New Delhi.

----Appellants

Versus

1. Dr. Ram Singh Yadav @ Ramu Ram @ Ramu Yadav S/o Late Sh. Braj Lal Alias Virdhi Chand Yadav, Aged About 52 Years, R/o Plot No. 10, Achrol House, Civil Lines, Jaipur, Rajasthan.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Through Its Registrar, Room No. 17, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110001.
3. Shri Gulab Singh Yadav S/o Sh. Braj Lal @ Virdhi Chand Yadav, Aged About 45 Years, R/o Plot No. 804 E, Kisan Marg, In Front Of Ahinsa Park, Barkat Nagar, Tonk Road, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1332/2019

1. Deputy Commissioner Of Income Tax (Benami Prohibition), Having Its Office At New Central Revenue Building, Statue Circle, C-Scheme, Jaipur.
2. Additional Commissioner Of Income Tax (Benami Prohibition), Having Its Office At New Central Revenue Building, Statue Circle, C-Scheme, Jaipur- Rajasthan.
3. Union Of India, Through The Secretary, Ministry Of Finance, Department Of Revenue, North Block, New Delhi.

----Appellants

Versus

1. Kanaram Bhambhi S/o Shri Gulab Chand Bhambhi, Aged About 42 Years, R/o Kumawaton Ka Mohalla, Village Govindgarh, Tehsil- Pisangan, District Ajmer- 305201
2. Shree Cement Limited, Having Registered Office At Bangur Nagar, Beawar-305901, Rajasthan, Through Its Joint President (Commercial), Shri Arvind Khicha S/o Shri Indermal Khicha, Aged About 56 Years, R/o 5-6, Nanesh Nagar, Near Jawahar Bhawan, Vinod Nagar, Beawar-305901.

----Respondents

D.B. Special Appeal Writ No. 1333/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prohibition Of Benami Property Transaction Act 1988, New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur.
2. Union Of India, Through The Secretary, Ministry Of Finance (Department Of Revenue), North Block, New Delhi.

----Appellants

Versus

Chandra Mohan Bhati, S/o Shri Gendilal Ji Bhati, Aged About 53 Years, R/o 17, Kalian Colony, Barkat Nagar, Tonk Phatak, Jaipur In The State Of Rajasthan.

----Respondent

D.B. Special Appeal Writ No. 1335/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Property Transactions Act For The State Of Rajasthan, Room No. 250, New Central Revenue Building, Statue Circle, C-Scheme, Jaipur (Rajasthan).
2. Union Of India, Through Secretary, Ministry Of Finance, Department Of Revenue, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

Sita Devi W/o Shri Ramdhan Meena, Aged About 28 Years, R/o Village - Langdiyawad, Tehsil Jamwaramgarh, District Jaipur, (Rajasthan)

----Respondent

D.B. Special Appeal Writ No. 1336/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Property Transactions Act 1988, Room No. 250, Ncr Building, Statue Circle, Jaipur.
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Government Of India, New Delhi.

----Appellants

Versus

1. Dr. Ram Singh Yadav @ Ramu Ram @ Ramu Yadav S/o Late Sh. Braj Lal Alias Virdhi Chand Yadav, Aged About 52 Years, R/o Plot No. 10, Achrol House, Civil Lines, Jaipur, Rajasthan.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Through Its Registrar, Room No. 17, 4Th Floor, Jeevan Deep Building, Parliament Street,

New Delhi - 110001

3. Sh. Gulab Singh Yadav S/o Sh. Braj Lal @ Virdhi Chand Yadav, Aged About 45 Years, R/o Plot No. 804 E, Kisan Marg, In Front Of Ahinsa Park, Barkat Nagar, Tonk Road, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1337/2019

1. Deputy Commissioner Of Income-Tax (Benami Prohibition) And Initiating Officer, Under The Prohibition Of Benami Property Transaction Act, 1988, New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur.
2. Union Of India, Through The Secretary, Ministry Of Finance, (Department Of Revenue), North Block, New Delhi.

----Appellants

Versus

Vinika Bhati, D/o Shri Chandra Mohan Bhati, Aged About 26 Years, R/o 17, Kalian Colony, Barkat Nagar, Tonk Phatak, Jaipur In The State Of Rajasthan.

----Respondent

D.B. Special Appeal Writ No. 1338/2019

1. Deputy Commissioner Of Income Tax (Benami Prohibition) And Initiating Officer, Under The Prohibition Of Benami Property Transaction Act, 1988, New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur.
2. Union Of India, Through The Secretary, Ministry Of Finance, (Department Of Revenue), North Block, New Delhi.

----Appellants

Versus

Laxmi Bhati, W/o Shri Chandra Mohan Bhati, Aged About 51 Years, R/o 17, Kalian Colony, Barkat Nagar, Tonk Phatak, Jaipur In The State Of Rajasthan.

----Respondent

D.B. Special Appeal Writ No. 1339/2019

1. Dy. Commissioner Of Income Tax (Benami Prohibition) And Initiating Officer, Under The Prevention Of Benami Property Transactions Act, 1988, Room No. 250, Ncr Building, Statue Circle, Ncrb, Jaipur.
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. Gulab Singh Yadav Alias Ramu Ram Alias Ramu S/o Brij Lal

Alias Virdhi Chand, Aged About 45 Years, R/o Plot No- 804E, Kisan Marg, Opp- Ahinsa Park, Barkat Nagar, Tonk Road, Jaipur.

2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1340/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Property Transactions Act-2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. Jaspal Singh Son Of Jangir Singh Bawari, Aged About 38 Years, Resident Of Chak 28 Kyd, Bariyanwali, Tehsil Khajuwala, District Bikaner
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1342/2019

1. Deputy Commissioner (Benami Prohibition), Rajasthan And Initiating Officer, Prohibition Of Benami Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. M/s Finetech Macro Developers Pvt. Ltd., (A Registered Companies Registered Under The Companies Act, 1956) Registered Office E-666, Prim Pavilion, Nakul Path, Lal Kothi Scheme, Jaipur Through Its Director, Shri Charan Singh Khangarot, S/o Shri Mukut Singh, Aged About 41 Years Resident Of Plot No. M-28, Income Tax Colony, Tonk Road, Jaipur.
2. Adjudicating Authority, (Under The Prohibition Of Benami Property Transactions Act, 1988), Office At Room No. 26, Fourth Floor, Jeevan Deep Building, New Delhi-110001

----Respondents

D.B. Special Appeal Writ No. 1350/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act For The State Of Rajasthan, Room No. 250, New Central Revenue Building, Statue Circle, C-Scheme, Jaipur (Rajasthan)
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

Ramdhan Meena S/o Rewad Mal Meena, Village- Langdiyawad, Tehsil- Jamwaramgarh, District- Jaipur (Rajasthan).

----Respondent

D.B. Special Appeal Writ No. 1351/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act For The State Of Rajasthan, Room No. 250, New Central Revenue Building, Statue Circle, C-Scheme, Jaipur (Rajasthan)
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

Ramdhan Meena S/o Rewad Mal Meena, Aged About 36 Years, Village- Langdiyawad, Tehsil- Jamwaramgarh, District- Jaipur (Rajasthan).

----Respondent

D.B. Special Appeal Writ No. 1352/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act 2016, For The State Of Rajasthan, Room No. 250, New Central Revenue Building, Statue Circle, C-Scheme, Jaipur (Rajasthan)
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

Ramdhan Meena S/o Rewad Mal Meena, Village- Langdiyawad, Tehsil- Jamwaramgarh, District- Jaipur (Rajasthan).

----Respondent

D.B. Special Appeal Writ No. 1353/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Property Transaction Act 1988, Room No. 250, Ncr Building, Statue Circle, Jaipur.
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Government Of India, New Delhi.

----Appellants

Versus

1. Dr. Ram Singh Yadav @ Ramu Ram @ Ramu Yadav S/o Late Sh. Braj Lal Alias Virdhi Chand Yadav, Aged About 52 Years, R/o Plot No. 10, Achrol House, Civil Lines, Jaipur, Rajasthan.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Through Its Registrar, Room No. 17, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110001
3. Shri Gulab Singh Yadav S/o Sh. Braj Lal @ Virdhi Chand Yadav, Aged About 45 Years, R/o Plot No. 804 E, Kisan Marg, In Front Of Ahinsa Park, Barkat Nagar, Tonk Road, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1354/2019

1. Union Of India, Through The Secretary, Ministry Of Finance (Department Of Revenue) North Block, New Delhi.

----Appellant

Versus

Smt Beena Singh Wife Of Dr. Jitendra Singh, Aged About 53 Years, Resident Of Village Pidwali, Panchayat Samiti And Tehsil Bayana, District Bharatpur In The State Of Rajasthan

----Respondent

D.B. Special Appeal Writ No. 1356/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Balram Meghwal S/o Ishwar Ram Meghwal, Aged About 36 Years, R/o Near Manoj Dal Mill, Sarvoday Basti, Bikaner.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1357/2019

1. Deputy Commissioner Of Income Tax (Benami Prohibition), And Initiating Officer Under The Prohibition Of Benami Property Transaction Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Sitaram Meena S/o Shri Phool Chand Meena, Aged About 33 Years, By Caste Meena , R/o 199, Patel Colony, Badi Ka Baas, Via-Sitapura Tehsil Sanganer, Jaipur (Rajasthan)
2. Charan Singh Khangarot S/o Shri Mukut Singh Khangarot, By Caste Rajput, R/o M-28, Income Tax Colony, Durgapura Tonk Road, Jaipur, Rajasthan
3. Uday Buildhome Pvt. Ltd., Having Its Registered Office At 302, Golden Sunrise Apartment, Lajpat Nagar, C-Scheme, Jaipur Through Its Principal Officer/ Director Duly Shri Sandeep Sharma S/o Shri Totaram Sharma Aged 36 Years R/o 74-B, Phool Kunj, Gaurav Nagar, Civil Lines, Jaipur Duly Authorized By The Company
4. Adjudicating Authority, (Under The Prohibition Of Benami Property Transactions Act, 1988) Office At Room No. 26, Fourth Floor, Jeevan Deep Building, New Delhi. 110001

----Respondents

D.B. Special Appeal Writ No. 1358/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Suman Devi Wife Of Shri Pradeep Kumar, Resident Of Karni Pura Road, Uttar Mohalla, Danta Ramgarh, Sikar (Raj.).
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi- 110001.

----Respondents

D.B. Special Appeal Writ No. 1359/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition)

And Initiating Officer Under The Prevention Of Benami Property Transaction Act 1988, Room No. 250, Ncr Building, Statue Circle, Jaipur.

2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Government Of India, New Delhi.

----Appellants

Versus

1. Dr. Ram Singh Yadav @ Ramu Ram @ Ramu Yadav S/o Late Sh. Braj Lal Alias Virdhi Chand Yadav, Aged About 52 Years, R/o Plot No. 10, Achrol House, Civil Lines, Jaipur, Rajasthan.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Through Its Registrar, Room No. 17, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi - 110001
3. Shri Gulab Singh Yadav S/o Sh. Braj Lal @ Virdhi Chand Yadav, Aged About 45 Years, R/o Plot No. 804 E, Kisan Marg, In Front Of Ahinsa Park, Barkat Nagar, Tonk Road, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1362/2019

1. Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. M/s Naman Buildcon, A-12, Karni Nagar, Pawanpuri, Bikaner Through Its Partner Shri Vinit Asopa S/o Shri Girja Shankar Asopa, R/o Plot No. 3,4,5, Flat No. 301, Platinum, Chandra Kala Colony, Durgapura, Paniki Tankiwali Gali, Tonk Road, Jaipur.
2. Shri Vinit Asopa S/o Shri Girja Shankar Asopa, R/o Plot No. 3,4,5, Flat No. 301, Platinum, Chandra Kala Colony, Durgapura, Paniki Tankiwali Gali, Tonk Road, Jaipur.
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transactions Act, 1988, Room No. 26, Fourth Floor, Jeevan Deep Building, Parliament Street, New Delhi. 110001

----Respondents

D.B. Special Appeal Writ No. 1363/2019

1. Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.

2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. M/s Natraj Finlease Private Limited, 3Rd Floor, Madhav Plaza, District Shopping Center, Sahakar Marg, Opp. Near J.p. Phatak, Jaipur Through Its Director Shri Ashok Modi S/o Shri Hanuman Prasad Modi, Resident Of A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shopping Center, Sahakar Marg, Jaipur.
2. Shri Ashok Modi S/o Shri Hanuman Prasad Modi, Resident Of A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shopping Center, Sahakar Marg, Jaipur.
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1364/2019

1. Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India , New Delhi

----Appellants

Versus

1. Girja Shanker Asopa S/o Mahadev Asopa, Aged About 60 Years, R/o A-12, Karni Nagar, Pawan Puri, Bikaner
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1365/2019

1. Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Shri Raghav Trading Corporation, A-12, Karni Nagar, Pawanpuri, Bikaner Through Its Partner Shri Anil Asopa S/o Shri Shyam Sunder Asopa, R/o Plot No. 3,4,5, Flat No. 301, Platinum, Chandra Kala Colony, Durgapura, Paniki Tankiwali Gali, Tonk Road, Jaipur.
2. Shri Anil Asopa S/o Shri Shyam Sunder Asopa, R/o Plot No. 3,4,5, Flat No. 301, Platinum, Chandra Kala Colony, Durgapura, Paniki Tankiwali Gali, Tonk Road, Jaipur.
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transactions Act, 1988, Room No. 26, Fourth Floor, Jeevan Deep Building, Parliament Street, New Delhi. 110001

----Respondents

D.B. Special Appeal Writ No. 1366/2019

1. Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Ratan Sirohi S/o Shri Gopal Kishan Sirohi, Aged About 40 Years, Opposite Karni Market, Phar Bazar, Bikaner.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1367/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India , New Delhi
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Appellants

Versus

Sharwan Singh S/o Nanak Singh Bawari, Aged About 56 Years, R/o 28 Kyd, Khajuwala, Bikaner, Through Power Of Attorney Holder Sh. Anil Lohiya S/o Nemi Chand Lohiya, Aged 40 Years, R/o F-101, Vallabh Garden, Bikaner

----Respondent

D.B. Special Appeal Writ No. 1368/2019

1. Deputy Commissioner (Benami Prohibition), Rajasthan And Initiating Officer, Prohibition Of Benami Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. M/s Finetech Macro Developers Pvt. Ltd., (A Registered Companies Registered Under The Companies Act, 1956) Registered Office E-666, Prim Pavilion, Nakul Path, Lal Kothi Scheme, Jaipur Through Its Director, Shri Charan Singh Khangarot, S/o Shri Mukut Singh, By Caste Rajput Aged About 41 Years Resident Of Plot No. M-28, Income Tax Colony, Tonk Road, Jaipur.
2. Adjudicating Authority, (Under The Prohibition Of Benami Property Transactions Act, 1988), Office At Room No. 26, Fourth Floor, Jeevan Deep Building, New Delhi-110001

----Respondents

D.B. Special Appeal Writ No. 1369/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India , New Delhi
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Appellants

Versus

Pratap Singh, S/o Nanak Singh Bawari, Aged About 40 Years, R/o 28 Kyd, Khajuwala, Bikaner, Through Power Of Attorney Holder Sh. Anil Lohiya S/o Nemi Chand Lohiya, Aged 40 Years, R/o F-101, Vallabh Garden, Bikaner.

----Respondent

D.B. Special Appeal Writ No. 1370/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transactions Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax

Department, Government Of India, New Delhi

----Appellants

Versus

1. Shyam Lal Mehtar S/o Kalu Ram Mehtar, Aged About 36 Years, R/o Behind Shiv Mandir, Shivbari, Bikaner
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No. 26, Fourth Floor, Jeevan Deep Building, Parliament Street, New Delhi. 110001

----Respondents

D.B. Special Appeal Writ No. 1373/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India , New Delhi

----Appellants

Versus

1. Kishan Lal Mehatar S/o Shri Kalu Ram Mehatar, Aged About 32 Years, R/o Behind Shiv Mandir, Shivbari, Bikaner

----Respondent

D.B. Special Appeal Writ No. 1374/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prevention Of Benami Transactions Act, 2016 Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988 Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Appellants

Versus

1. M/s Epic Vyapaar Pvt Ltd, 3Rd Floor Madhav Plaza District Shopping Center, Sahakar Marg, Jaipur.(Registered Office At Darpan Apartment 19/1/a, Mohanlal Bhalwala Road, 3Rd Floor, Bally, Howrah) Through Its Director Shri Avinash Modi Son Of Arun Kumar Modi, Resident Of A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shopping Center, Sahakar Marg, Jaipur.
2. Shri Avinash Modi Son Of Arun Kumar Modi, Resident Of A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3,

3Rd Floor, District Shopping Center, Sahakar Marg, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1375/2019

1. Dy. Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transactions Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No.26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001

----Appellants

Versus

Bhanwara Ram Nayak S/o Shera Ram Nayak, Aged About 57 Years, R/o Ridmalsar, Purohit, Sagar, Bikaner.

----Respondent

D.B. Special Appeal Writ No. 1376/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Appellants

Versus

1. M/s Avijit Agro Pvt Ltd, Room No.2, 3Rd Floor, Madhav Plaza District Shopping Center, Sahakar Marg, Jaipur Though Its Director Shri Ahsok Kumar Modi S/o Shri Hanuman Prasad Modi, Resident A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shopping Center, Sahakar Marg, Jaipur
2. Ashok Kumar Modi Son Of Hanuman Prasad Modi, A-21, Sadul Ganj, Bikaner At Present Resident Of Room Room No. 3, 3Rd Floor, Mahdav Plaza District Shopping Centre, Sakhar Marg, Jaipur

----Respondents

D.B. Special Appeal Writ No. 1377/2019

1. Dy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami

Transaction Act, 1988, Room No. 250, Ncr Building, Statue Circle, , Ncrb, Jaipur

2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. M/s Amar Pratap Developers Private Limited, A-21, Sadul Ganj, Bikaner Through Its Director Shri Ashok Kumar Modi Son Of Hanuman Prasad Modi, Resident Of A-21, Sadul Ganj, Bikaner, At Present Resident Of Room No. 3, 3Rd Floor, Madhav Plaza, District Shopping Centre, Sekhar Marg, Jaipur.
2. Ashok Kumar Modi Son Of Hanuman Prasad Modi, A-21, Sadul Ganj, Bikaner At Present Resident Of Room Room No. 3, 3Rd Floor, Mahdav Plaza District Shopping Centre, Sekhar Marg, Jaipur
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1378/2019

1. Deputy Commissioner (Benami Prohibition), Rajasthan And Initiating Officer, Prohibition Of Benami Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. M/s Finetech Macro Developers Pvt. Ltd., (A Registered Companies Registered Under The Companies Act, 1956) Registered Office E-666, Prim Pavilion, Nakul Path, Lal Kothi Scheme, Jaipur Through Its Director, Shri Charan Singh Khangarot, S/o Shri Mukut Singh, By Caste Rajput Aged About 41 Years Resident Of Plot No. M-28, Income Tax Colony, Tonk Road, Jaipur.
2. Adjudicating Authority, (Under The Prohibition Of Benami Property Transactions Act, 1988), Office At Room No. 26, Fourth Floor, Jeevan Deep Building, New Delhi-110001

----Respondents

D.B. Special Appeal Writ No. 1379/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transactions Act 2016, Room No. 250, Statue Circle, Ncrb,

Income Tax Office, Jaipur

2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. Jangir Singh S/o Nanak Singh Bawari, Aged About 59 Years, R/o 28 Kyd, Khajuwala, Bikaner, Through Power Of Attorney Holder Sh. Anil Lohiya S/o Nemi Chand Lohiya , Aged 40 Years, R/o F-101, Vallabh Garden, Bikaner.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No.26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1380/2019

1. Deputy Commissioner Of Income Tax, (Benami Prohibition) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act 1988, New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur.
2. Union Of India Through Its Secretary, Ministry of Finance, Department of Revenue, North Block, New Delhi.

----Appellants

Versus

Kishan Singh aged about 50 years, S/o Shri Gopal Singh, R/o 13, Jai Kishan Colony, Tonk Pathak, Jaipur in the State of Rajasthan.

----Respondents

D.B. Special Appeal Writ No. 1381/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction And Initiating Officer Under The Prevention Of Benami Transactions Act 2016, Room No.-250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Additional Commissioner Of Income Tax (Bp) Jaipur, Room No-239, New Central Revenue Building, Income Tax Office, Statue Circle, Jaipur.
3. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

1. Dev Kishan Acharya S/o Shri V.c. Acharya, R/o 3-H-13, 14, R.c. Vyas Colony, Bhilwara.
2. Smt. Kiran Acharya, W/o Shri Dev Kishan Acharya, R/o 3-H-

- 13, 14, R.c. Vyas Colony, Bhilwara.
3. Shri Mohan Lal S/o Shri Ganesh Raigar, R/o 3-H-13, 14, R.c. Vyas Colony, Bhilwara.
 4. Jai Ram S/o Shri Ram Singh, R/o 3-H-13, 14, R.c. Vyas Colony, Bhilwara.
 5. Smt. Antar Bai, W/o Shri Jain Ram, R/o 3-H-13, 14, R.c. Vyas Colony, Bhilwara.

----Respondents

D.B. Special Appeal Writ No. 1382/2019

1. Deputy Commissioner Of Income Tax (Benami Prohibition), And Initiating Officer Under The Prevention Of Benami Property Transactions Act 1988, Room No. 250, Ncr Building, Statue Circle, Jaipur.
2. Union Of India, Through Its Secretary, Ministry Of Finance, Department Of Revenue, Government Of India, New Delhi.

----Appellants

Versus

1. Dr. Ram Singh Yadav @ Ramu Ram @ Ramu Yadav S/o. Late Sh. Braj Lal Alias Virdhi Chand Yadav, Aged About 52 Years, R/o. Plot No. 10, Achrol House, Civil Lines, Jaipur, Rajasthan.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Through Its Registrar, Room No. 17, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110 001.
3. Shri Gulab Singh Yadav S/o. Sh. Braj Lal @ Virdhi Chand Yadav, R/o Plot No. 804 E, Kisan Marg, In Front Of Ahinsa Park, Barkat Nagar, Tonk Road, Jaipur.

----Respondents

D.B. Special Appeal Writ No. 1384/2019

1. Dy. Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India , New Delhi

----Appellants

Versus

1. Tej Pal Mehtar S/o Kalu Ram Mehtar, Aged About 31 Years, R/o Behind Shiv Mandir, Shivbari, Bikaner
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1385/2019

1. Deputy Commissioner Of Income Tax (Benami Transaction) And Initiating Officer, Under The Prevention Of Benami Transaction Act 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur.
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi.

----Appellants

Versus

1. Kishan Lal Nayak S/o Pira Ram Nayak, Aged About 45 Years, R/o Nayako Ka Mohalla, Village Palana, District Bikaner.
2. Adjudicating Authority, Under The Prohibition Of Benami Property Transaction Act, 1988, Room No. 26, 4Th Floor, Jeevan Deep Building, Parliament Street, New Delhi-110001.

----Respondents

D.B. Special Appeal Writ No. 1392/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prohibition Of Benami Property Transactions Act, 1988, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India Through Its Secretary, Income Tax Department, Government Of India, New Delhi

----Appellants

Versus

Ram Singh Meena S/o Sh. Ramkaran, Aged About 50 Years, R/o Mohalla Mainpura, Sawai Madhopur (Rajasthan).

----Respondent

D.B. Special Appeal Writ No. 1404/2019

1. Deputy Commissioner Of Income Tax, (Benami Transaction) And Initiating Officer Under The Prevention Of Benami Transaction Act, 2016, Room No. 250, Statue Circle, Ncrb, Income Tax Office, Jaipur
2. Union Of India, Through Its Secretary, Income Tax Department, Government Of India, New Delhi
3. Adjudicating Authority, Under The Prohibition Of Benami Property Transactions Act, 1988, Room No. 26, Fourth Floor, Jeevan Deep Building, Parliament Street, New Delhi. 110001

----Appellants

Versus

1. M/s Vibhuti Integrated Finance Private Limited, 3Rd Floor Madhav Plaza, District Shopping Centre, Sahakar Marg, Opp. Near J.p. Phatak, Jaipur Through Its Director Shri

Avinash Modi S/o Shri Arun Kumar Modi, R/o A-21, Sadul Ganj, Bikaner, At Present R/o Of Room 3, 3Rd Floor, Madhav Plaza, District Shopping Centre, Sahakar Marg, Jaipur

2. Shri Avinash Modi S/o Shri Arun Kumar Modi, R/o A-21, Sadul Ganj, Bikaner, At Present R/o Room 3, 3Rd Floor, Madhav Plaza, District Shopping Centre, Sahakar Marg, Jaipur

----Respondents

D.B. Special Appeal Writ No. 1704/2019

1. Dy. Commissioner Of Income-Tax (Benami Prohibition) And Initiating Officer, Under The Prohibition Of Benami Property Transactions Act, 1988, New Central Revenue Building, Statue Circle, Bhagwan Das Road, C-Scheme, Jaipur
2. Union Of India, Through The Secretary, Ministry Of Finance (Department Of Revenue), North Block, New Delhi.

----Appellants

Versus

1. Pradeep Kothari, Son Of Shri Mahendra Kothari, Resident Of Kothari Haveli, Banswara In The State Of Rajasthan
2. Lata Kothari, Wife Of Shri Pradeep Kothari, Resident Of Kothari Haveli, Banswara In The State Of Rajasthan
3. Deep Kothari, Son Of Shri Pradeep Kothari, Resident Of Kothari Haveli, Banswara In The State Of Rajasthan
4. Shikha Kothari, Wife Of Shri Deep Kothari, Resident Of Kothari Haveli, Banswara In The State Of Rajasthan
5. Vivek Singhvi, Son Of Shri Rajendra Singhvi, Resident Of 464-A, Talwandi, Kota In The State Of Rajasthan
6. Jaya Singhvi, Wife Of Shri Vivek Singhvi, Resident Of 464-A, Talwandi, Kota In The State Of Rajasthan
7. Gurudev Shanti Vijay Enterprises Pvt. Ltd., Having Its Registered Address At Room No. 3, 1St Floor, Kothari Haweli, Mahalaxmi Chowk, Banswara In The State Of Rajasthan
8. Ramlal Ninama, Son Of Shri Vagji, Resident Of Iti Ke Peechhe, Bari Daylab, Kothari Haveli, Banswara In The State Of Rajasthan

----Respondents

For Appellant(s) : Mr. R.B. Mathur Sr. Adv. assisted by
Mr. Nikhil Simlote, Mr. Salim
Khangori, Mr. Amit Malani,
Mr. Dheeraj Palia & Ms Aksha Sharma

For Respondent(s) : Mr. M.M. Ranjan Sr. Adv. assisted by
Mr. Rohan Agarwal
Mr. Bharat Vyas, Sr. Adv. assisted by

Mr. Lokesh Jangid & Mr. Navin Yadav
 Mr. Anant Kasliwal, Sr. Adv. assisted
 by Ms Charu Pareek
 Mr. Harish Agarwal
 Mr. Gunjan Pathak with Ms Ishita
 Rawat
 Mr. Sandeep Taneja
 Mr. Pradeep Choudhary
 Mr. Javed Khan with Mr. Jaideep Malik
 & Mr. Palash Gupta
 Mr. Siddharth Ranka

HON'BLE MR. JUSTICE PANKAJ BHANDARI
HON'BLE MR. JUSTICE SAMEER JAIN

Order

31/08/2022

1. Defect(s) pointed out by the Registry in appeals are waived.
2. Learned counsel appearing for the respondents has submitted that controversy in question has been considered by Apex Court in ***Union of India & Anr. Vs M/s Ganpati Dealcom Pvt. Ltd., Civil Appeal No.5783/2022.***
3. Counsel for the respondents has relied upon Para 18 whereby the conclusion of the judgment has relied upon which is reproduced as under:-

"18.1 In view of the above discussion, we hold as under:

- a) Section 3(2) of the unamended 1988 Act is declared as unconstitutional for being manifestly arbitrary. Accordingly, Section 3(2) of the 2016 Act is also unconstitutional as it is violative of Article 20(1) of the Constitution.*
- b) In rem forfeiture provision under Section 5 of the unamended Act of 1988, prior to the 2016 Amendment Act, was unconstitutional for being manifestly arbitrary.*
- c) The 2016 Amendment Act was not merely procedural, rather, prescribed substantive provisions.*
- d) In rem forfeiture provision under Section 5 of the 2016 Act, being punitive in nature, can only be applied prospectively and not retroactively.*

e) *Concerned authorities cannot initiate or continue criminal prosecution or confiscation proceedings for transactions entered into prior to the coming into force of the 2016 Act, viz., 25.10.2016. As a consequence of the above declaration, all such prosecutions or confiscation proceedings shall stand quashed.*

f) *As this Court is not concerned with the constitutionality of such independent forfeiture proceedings contemplated under the 2016 Amendment Act on the other grounds, the aforesaid questions are left open to be adjudicated in appropriate proceedings.*

18.2 The appeal is disposed of in the above terms."

4. Mr. Bharat Vyas, Sr. Adv. & Mr. M.M. Ranjan, Sr. Adv. appearing for the respondents have submitted that issue in question is no more *res-integra* and stands decided in light of Para 18 above mentioned.

5. Counsel for the appellants has not disputed the said contentions and judgment of Apex Court and applicability to the instant appeals.

6. In light of above, all the appeals are disposed of, in the same terms as referred to Para 18 of the judgment passed in ***Union of India & Anr. Vs M/s Ganpati Dealcom Pvt. Ltd.(supra).***

7. Stay application(s) and all pending application(s) also stands disposed.

8. A copy of this order be placed in connected appeals.

(SAMEER JAIN),J

(PANKAJ BHANDARI),J