

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 4644 OF 2022

Mahanti Traders Private Limited ... Petitioner

Versus

1. Union of India & Ors. ... Respondents

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Mr. Naresh Jain a/w Ms. Neha Anchlia i/b Argud Partners,
Advocates for petitioner.

Mr. Suresh Kumar, Advocate for the revenue.

**CORAM : DHIRAJ SINGH THAKUR &
ABHAY AHUJA, JJ.**

DATE : 14th DECEMBER, 2022.

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1. The petitioner challenges the order dated 26th April, 2019 by virtue of which the concerned authority had issued a provisional order of attachment and the order dated 01st May 2019, whereby a reference was made by respondent No.2 to respondent No.4 in terms of Clause (5) of section 24 of the Amendment Act, 2016.

2. It is stated that during the pendency of the present petition, and in the interregnum, the Apex Court in the case of *Union of India & Anr. Vs. Ganpati Dealcom Pvt. Ltd.*¹ has, *inter-alia*, held that

¹ 2022 SCC OnLine SC 1064

sections 3 and 5 of the Benami Transactions (Prohibition) Amendment Act, 2016 as having only prospective operation. On a perusal of the judgment and order dated 23rd August 2022 passed by the Apex Court, it can be seen that the Apex Court has directed the authorities not to initiate or continue criminal prosecution or confiscation proceedings for transactions entered into prior to coming into force of the Act, 2016, i.e., 25-10-2016 and that as a consequence of the above declaration, all such prosecutions or confiscation proceedings would stand quashed.

3. In the present case, the alleged date of transaction, as contained and reflected in the show cause notice, dated 29th January, 2019 would show the same as '29th March, 2010'.

4. It is admitted by the learned counsel for the parties that the case of the petitioner is squarely covered by the Apex Court judgment in the case of *Ganpati Dealcom Pvt. Ltd.* (Supra), and therefore, all criminal prosecutions and attachment orders would have to be withdrawn by the authorities.

5. Considering the directions of the Apex Court in the case of *Ganpati Dealcom Pvt. Ltd.* (Supra), the provisional order of

attachment dated 26th April, 2019, and order of reference dated 01st May, 2019 shall stand quashed.

6. Writ petition is disposed of accordingly.

[ABHAY AHUJA, J.]

[DHIRAJ SINGH THAKUR, J.]