

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

WRIT PETITION NO. 299 OF 2020

Rohini Vyappar Pvt. Ltd.

...Petitioner

***Versus***

The Deputy Commissioner of Income Tax (Benami  
Prohibition)-2 and 2 Ors.

...Respondents

....

Mr. Devendra H. Jain i/b. Ms.Radha Halbe, for Petitioner.

Mr. Suresh Kumar, for Respondents.

....

CORAM : K. R. SHRIRAM &  
M.M. SATHAYE, JJ.

DATED : 12<sup>th</sup> JUNE, 2023

PC.:

1. The counsel states that present case will be clearly covered by the judgment of Apex Court in *Union of India and Anr. Vs. Ganpati Dealcom Pvt. Ltd.*<sup>1</sup>.

2. Counsel stated that alleged date of Benami transaction, is dated 02.09.2011 and the Apex Court in *Ganpati Dealcom Pvt. Ltd.* (supra) has held that the Sections 3 & 5 of the Benami Transaction (Prohibition) Amendment Act, 2016 (the said Act) only operates prospectively and the authorities have been directed not to initiate or continue criminal prosecution or confiscation proceedings for transactions entered into prior to coming into force of the said Act, 2016, i.e., 25.10.2016 and consequently all such prosecution or confiscation proceedings would stand

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<sup>1</sup> 2022 SCC OnLine SC 1064

quashed. Therefore, notice dated 18.10.2019 from the attachment order under Section 24(3) dated 18.10.2019 and order disposing Petitioner's objections and order dated 24.01.2020 under Section 24(4) continuing the provisional attachment and show cause notice dated 14.02.2020 under Section 26(1) of the said Act is quashed and set aside.

[ M. M. SATHAYE, J. ]

[ K. R. SHRIRAM, J. ]