IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 17-11-2023

CORAM

THE HONOURABLE MR. JUSTICE R. MAHADEVAN
and
THE HONOURABLE MR. JUSTICE MOHAMMED SHAFFIQ

Civil Miscellaneous Appeal Nos. 1380, 1994, 2004, 2006, 2007, 2008, 2014, 2368, 2369, 2378, 2379, 2389, 2393, 2394, 2401, 2403, 2412, 2413, 2423, 2427, 2429, 2430, 2431, 2433, 2434, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2461, 2462, 2463, 2464, 2465, 2466, 2476, 2477, 2478, 2585, 2587, 2589, 2590, 2593, 2594, 2597, 2598, 2599, 2601, 2602, 2603, 2608, 2609, 2669, 2674, 2676, 2678, 2687, 2689, 2690 and 2691 of 2023
and
Civil Miscellaneous Petition Nos. 13801, 19371, 19444, 19450, 19459, 19462, 19463, 19474, 19535, 22409, 22417, 22465, 22467, , 22468, , 22472, 22487, 22504, 22513, , 22526, 22579, 22588, 22672, 22677, 22772, 22773, 22786, 22787, 22846, 22850, 22851, 22852, 22853, 22954, 22872, 22873, 22882, 22884, 22989, 22990, 22992, 22993, 22994, 22997, 22998, 22999, 23000, 23001, 23010, 23012, 23014, 23015, 23016, 23017, 23019, 23020, 23021, 23022, 23023, 23024, 23025, 23027, 23028, 23030, 23031, 23035, 23037, 23038, 23040, 23041, 23073, 23074, 23080, 23081, 23091, 23092, 23827, 23828, 23830, 23835, 23841, 23842, 23847, 23851, 23855, 23858 23861, 23862, 23927, 23928, 23929, 23931, 23934, 23935, 23943, 23944, 23946, 23947, 23948, 23950, 23961, 23963, 23964, 23966, 24802, 24874, 24878, 24915, 24933, 24937 and 24941 of 2023

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1. Deputy Commissioner of Income Tax
   (Benami Prohibition)
   Room No.104, 1st Floor
   Income Tax Investigation Wing Building
   108, M.G. Road, Nungambakkam
   Chennai - 600 034

2. Additional Commissioner of Income Tax
(Benami Prohibition)
Room No.104, 1st Floor
Income Tax Investigation Wing Building
108, M.G. Road, Nungambakkam
Chennai - 600 034 .. Appellants

Versus

M/s. Advance Infra Developers Pvt Ltd
rep. by its Director
Ravi Rajagopal
Sai Subhodaya Apartments
57/2B, East Coast Road
Thiruvanmiyur
Chennai - 600 041 .. Respondent

C.M.A. No. 1380 of 2023: Civil Miscellaneous Appeal filed under Section 49 of The Prohibition of Benami Property Transaction Act, 1988 against the order dated 15.12.2022 passed by the Appellate Tribunal for Prohibition of Benami Property Transaction Act, 1988, New Delhi in FPA-PBPT-1938/CHM/2022 under the Prohibition of Benami Property Transaction Act, 1988 (Act No.43 as amended in 2016)

For Appellants	:	Mrs. M. Sheela Special Public Prosecutor, Income Tax in all the Civil Miscellaneous Appeals
For Respondent(s)	:	Mr. R. Sivaraman in all the Civil Miscellaneous Appeals

COMMON JUDGMENT

(Judgment of the Court was delivered by R. MAHADEVAN, J)

These intra-court appeals are preferred by the appellants questioning the validity and correctness of the common order dated 15.12.2022 passed by the

Appellate Tribunal for Benami Property Transaction Act, 1988, New Delhi in FPA-PBPT-1938/CHM/2022 etc., batch, under the Prohibition of Benami Property Transaction Act, 1988 (Act No.43 as amended in 2016).

2.The facts and circumstances of the case leading to filing of this batch of appeals in CMA. No.1380 of 2022, which we are treating it as lead case, would run thus:

2.1. On the basis of reliable and credible information received by the Deputy Director of Income Tax (Investigation), Unit - 3(2), Chennai that suspected benami transactions had taken place within Marg Group of Companies, a search was conducted on 9th November 2017 in the premises of M/s. Midas Golden Distilleries Private Limited/Smt. V.K. Sasikala Group. The search proceedings resulted in recovering incriminating documents based on which, search and seizure action under Section 132 of The Income Tax Act, 1961 were initiated against Marg Group of Companies.

2.2. The search disclosed that Marg Group of companies was incorporated in the year 1994 by Mr. G. Ramakrishna Reddy, who was it's Managing Director and Chairman. The said company involved in real estate business. Subsequently, several other shell companies numbering around 196 have been incorporated by the group in the State of Tamil Nadu, Karnataka and Andhra Pradesh. However, those shell companies have been classified as Independent Companies as well as subsidiary companies of Marg Limited., But in reality, all these companies are controlled and managed by Mr. G. Ramakrishna Reddy, as Managing Director of Marg Limited through his employees.

2.3. Further, from the records recovered during the course of search, it was disclosed that the shell companies of Marg Group were inter-related in a complex arrangement to the effect that the share holders of one company were found to be other shell companies of the group. Thus, there exists a maze of shell companies incorporated solely with an intention to avoid being detected of the actual controller of the companies. However, these shell companies were not involved in any business and were not carrying out any business operaitons.

2.4. According to the investigation officer, the modus operandi of the Marg Group Companies is that the funds infused into the shell companies by multiple layering in the guise of share capital or loan from other Marg Group of Companies had actually flown only from Marg Limited directly and finally, one of the shell companies would re-invest the funds so routed in immovable properties. The multiple layering of funds through various companies were done with the intention to mask the identity of the originator of funds and to make the identification of source of funds very convoluted. Further, on verification, it was found that 233 bank accounts were identified for these shell companies and the list of bank accounts maintained by these shell companies and their authorised signatories were found to be the employees of Marg Group of companies only. The investigation further unfolded that out of 196 shell companies, 72 companies hold 1666 acres of land even though there has been no business operations made by these companies. However, the properties were purchased in their names or its group entities, and routed through various means to make it appear as a genuine transaction such as loan or share capital to avoid detection.

2.5. It is specifically stated by the appellants that M/s. Advance Infradevelopers Private Limited has made investments for purchase of 17.702 acres of land at Muttam Village, Nagore Vattam. For purchasing this land, amounts were taken as loan from a company called M/s. Great Meera Finlease Private Limited, which has been incorporated solely for routing the funds of Marg Group of Companies. The said M/s. Great Meera Finlease Private Limited has flown from M/s. Marg Limited directly as well as from another shell company called M/s. Arohi Infrastructure Private Limited, which was also incorporated by M/s. Marg Limited. Here again, M/s. Arohi Infrastructure Private Limited did not make any business operations, however, funds of M/s.

Marg Limited have been flown through them Thus, the shell companies have been floated and/or established in such a manner to conceal the identity of the real beneficiary with an intention to over coming the provisions of Land Ceiling Act.

2.6. It is further stated that the Initiating Officer had reasons to believe that the arrangements made by the respondent with various shell companies is a benami transaction within the meaning of Section 2 A (9) of the Prohibition of Benami Property Transactions Act, 1988 (in short the Act). The initiating officer also had reasons to believe that M/s. Advance Infradevelopers Private Limited is a benamidar and the property measuring 17.702 acres in Muttam Village, Nagore Vattam held by them is a benami property within the meaning of Section 2 (8) and (10) of the Act.

2.7. In the light of the above facts and conclusion reached, a show cause notice dated 26.04.2018 under Section 24 (1) of the Act was issued to M/s. Advance Infradevelopers Private Limited classifying them as benamidar of M/s. Marg Limited and a copy of the said notice was also served on Marg Limited as a beneficial owner to show cause as to why the property should not be treated as a benami property. It is specifically pointed out that provisional attachment order as required under Section 24 (3) of the Act has not been made in this case inasmuch as the property has already been attached by the

Income Tax Department and proceedings have been initiated. Therefore, the appellants did not apprehend that the property covered under these proceedings will be alienated by the respondent.

2.8. On receipt of the show cause notice, the Managing Director of M/s. Marg Limited has sent a reply. Subsequently, further replies were sent on 08.05.2018 and 11.06.2018 in detail contending *inter alia* that the properties in question cannot be treated as benami properties. Along with the reply, documents have been enclosed by M/s. Marg Limited to justify their stand. However, none of the documents would establish the fact that purchase of the property in the name of another company for its own benefit referred to a benami transaction as per the provisions of the Act. After perusing the reply submitted by the respondent along with the documentary evidence, the Adjudicating Authority by order dated 26.08.2019 concluded that the land measuring 17.702 acres at Muttam Village, Nagore Vattam is a benami property and thereby confirmed the attachment order dated 20.07.2018 passed under Section 24 (4) (b) (i) of the Act.

2.9. Assailing the order dated 26.08.2019 confirming the order of attachment of the property in question, Writ Petition Nos. 35256 of 2019 etc., batch were preferred by the respondent herein. The learned Judge, by order dated 09.04.2021, allowed the writ petitions filed by the responent(s) herein.

2.10. Aggrieved by the order dated 09.04.2021 of the learned Judge, Writ Appeal Nos. 1682 of 2021 etc., batch were filed before the Division Bench of this Court. By judgment dated 04.02.2022, the Division bench allowed the appeals preferred by the appellants and set aside the order dated 09.04.2021 of the learned Judge.

2.11. Challenging the order dated 04.02.2022 passed in Writ Appeal No. 1990 of 2021, Special Leave to Appeal (C) No. 5631 of 2022, has been filed before the Honourable Supreme Court. It appears that during the pendency of the appeal, the respondent has preferred statutory appeal before the Appellate Tribunal under Section 46 of the Act. Therefore, the Honourable Supreme Court, by order dated 29.08.2022, clarified that it will be open to the respondent to agitate the appeal preferred before the Appellate Tribunal and allowed the appeal preferred by the respondent herein to that extent.

2.12. Subsequently, the respondent herein in the appeal filed before the Appellate Tribunal, contended that the appellants did not take note of the fact that the properties attached were already sold and sale considerations have been received by the respective companies and such transactions have also been duly accounted for in the books of accounts of such companies. It was also stated that the appellants have not collected any materials to form a reason to believe and had merely replicated the contents of the letter received from the

Deputy Director of Income Tax (Investigation) to initiate and conclude the proceedings against them. In fact, no enquiry was conducted after receipt of the communication from the Deputy Director of Income Tax (Investigation) before issuing the show cause notice. The Adjudicating Authority also failed to take note of the fact that the burden of proof regarding benami is upon the appellants, who allege the transaction to be benami as has been held in ***Valliammal (D) by legal heris vs. Subramaniam and others [(2004) 7 Supreme Court Cases 233]***. Reliance was also placed on several decisions and contended that the appellants, being quasi-judicial authorities, should adhere to the prescribed procedures contemplated under the statute and any deviation thereof would render the entire proceedings void. The transactions, which the appellants are attempting to classify as benami in nature, pertain to the years 2009 and 2010. Therefore, as per the amendments brought to the Act, with effect from 01.01.2016, there cannot be any retrospective application of the Act and consequently, the entire proceedings initiated are vitiated.

2.13. The Appellate Tribunal, by common order dated 15.12.2022, which is impugned in these appeals, has dealt with the plea with respect to the applicability of the Amended Act alone and has not dealt with the facts of the case. On considering the amendments brought to the Act with effect from 01.01.2016, the Appellate Tribunal has concluded that the proceedings for prosecution and confiscation were initiated prior to amendment brought with effect from 01.01.2016 and they are not legally sustainable. It was further held that the alleged benami transactions in this case are in relation to the period prior to the Amendment Act which was not disputed by the appellants herein. Therefore, it was held that the issue relating to the applicability of the amended provisions of the Act is squarely covered by the decision of the Honourable Supreme Court in ***Union of India and another vs. M/s. Ganpati Dealcom Private Limited [2022 SCC Online SC 1064]***. As the transactions involved in this case are related to the period prior to the date of coming into force of the Amendment Act, 2016, the Appellate Tribunal allowed the appeal of the respondent by relying on the decision of the Honourable Supreme Court in *Ganapati Dealcom* case mentioned above. However, liberty was given to the appellants to initiate proceedings against the respondent in respect of those transactions, which had taken place after the coming into force of the Amendment Act, 2016, with prospective effect.

2.14. Aggrieved by the aforesaid common order dated 15.12.2022 of the Appellate Tribunal, the present Civil Miscellaneous Appeals are filed by the appellants.

3. Mrs. M. Sheela, learned Special Public Prosecutor appearing for the appellants would contend that the Tribunal has erred in not taking note of the fact that by virtue of Section 1 (3) of the Act, except the provisions of Sections 3, 5 and 8, remaining provisions had come into force on 19th May 1988. Sections 3, 5 and 8 also came into force on 5th September 1988, on which date, assent was received from the President of India. However, the Amendment Act, 2016 has only set the procedure for confiscation of the property classified as benami and imposition of punishment for those who have entered into a benami transaction after 05.09.1988 and upto 31.10.2018. Thus, the amended provisions provide for greater degree of punishment and penalty with prospective effect for those who entered into benami transaction after 05.09.1988. In other words, the benami transaction entered into prior to 25.10.2016 is a continuing offence as contemplated under Section 3 of the Act. Even after amendment, if there is acquisition of property or holding the property for future benefit of the beneficial owner, it will attract the provisions of the Amended Act. The learned Special Public Prosecutor also contended that Section 5 (1) read with 5 (2) of the Act clearly prescribes for acquisition of benami asset without any consideration by prescribed authority and the amendment Act also provides for the same treatment to any property *inter alia* providing for confiscation of the property under Seciton 5 of the Amendment

Act, 2016. Therefore, the transactions that had taken place in the year 2011 by the respondent(s) will not be saved by virtue of the Amendment Act. Inspite of amendment, the provisions of Section 3 (1) of the Act is very much in force and it clearly provided for acquisition of such benami asset without any consideration. In such circumstances, the attachment of the property under Section 24 (4) and 26 (3) of the Act cannot be said to be in violation of Article 20 (2) of the Constitution of India.

3.1. The learned Special Public Prosecutor also contended that the Tribunal did not dealt with the factual matrix of the case. The Tribunal ought to have appreciated the unique and distinct facts involved in this case while dealing with the statutory appeals of the respondent(s). The Tribunal has allowed the appeals preferred by the respondent(s) only on technicalities without delving into the facts and circumstances that had given rise to the filing of the same. In any event, the Tribunal has clearly ignored that Section 68 of the Amended Act is *pari passu* to Section 8 of the Unamended Act. Therefore, by notifying the Rules under the Amended Act, the Amended Act has brought the procedural changes in the old Act, which could be otherwise permissible under the Old Act. Further, the Act was not repealed, revoked, cancelled or abolished, but several sections were removed to avoid inconsistencies and inadequacies. The Amended Act has dealt with procedural formalities wherein certain additional provisions have been incorporated for greeater clarity. Therefore, the amended provisions will not invalidate the actions resorted to by the appellants against the respondent(s) herein.

3.2. With respect to the decision rendered by the Honourable Supreme Court in *Union of India vs. Ganpati Dealcom Pvt Ltd.,* relied on by the Tribunal, the learned Special Public Prosecutor submitted that the Department has filed a Review Application in Diary No. 34619 of 2022 (Review Petition No. (Civil) 359 of 2023) and the same is pending before the Honourable Supreme Court to decide the legal question as to retrospectivity vis-a-vis prospectivity of the Amendment Act, 2016. Thus, it is submitted by the learned Special Public Prosecutor appearing for the appellants that the decision of the Honourable Supreme Court in the Review Petition filed against the judgment in *Union of India vs. Ganpati Dealcom Pvt Ltd.,* will have a bearing in this case. While so, the common order passed by the Tribunal, only by placing reliance on the said decision of the Honourable Court, against which a review petition is pending, cannot be sustained and it is liable to be set aside.

4. Per contra, the learned counsel for the respondent(s) submitted that the Tribunal, by placing reliance on the decision of the Honourable Supreme Court in *Union of India vs. Ganpati Dealcom Pvt Ltd.,* has rightly

held that the transactions that have taken place prior to the Amendment Act, 2016 are legally not sustainable and allowed the statutory appeals filed by the respondents. Even though a review petition has been filed before the Honourable Supreme Court against the aforesaid decision, as on date, the decision of the Honourable Supreme Court is applicable to the case of the respondent(s) herein and therefore, the decision of the Tribunal is proper. The learned counsel also submitted that when once the decision of the Honourable Supreme Court in respect of the applicability of the Amendment Act, 2016 has become final, the Tribunal is bound by such decision and accordingly, the Tribunal has passed the common order on the basis of such decision of the Honourable Supreme Court. Therefore, the learned counsel submitted that no interference of this Court is warranted against the common order of the Tribunal.

5. We have heard the learned counsel for both sides and perused the materials placed on record.

6. The issue involved in this batch of appeals lies in a narrow campus. It is vehemently contended on the side of the appellants that Section 5 of the Prohibition of Benami Property Transactions Act, 1988, as amended by

the Benami Transactions (Prohibition) Amendment Act, 2016 will have retrospective effect and therefore, the common order passed by the Tribunal, to the contrary, is liable to be interfered with. It is further submitted by the learned Special Public Prosecutor that without going into the merits of the case, the Tribunal disposed of the appeals filed by the respondent(s) herein only by placing reliance on the decision of the Honourable Supreme Court in the case of *Union of India vs. Ganapati Dealcom P Ltd.*, mentioned supra. However, it is sought to be contended on the side of the appellants that the Department has already preferred a Review Petition in Diary No. 34619 of 2022 (Review Petition No. (Civil) 359 of 2023) before the Honourable Supreme Court and it is pending adjudication. Therefore, the learned counsel prayed for allowing these appeals by setting aside the common order impugned in these appeals.

7. It is no doubt true that the Tribunal placed reliance on the decision of the Honourable Supreme court in *Union of India vs. Ganapati Dealcom P Ltd.,* wherein, it was categorically held that *'the provisions under section 5 of the 2016 Act, being punitive in nature, can only be applied prospectively and not retrospectively',* allowed the appeals filed by the respondent(s) herein by setting aside the order of the Adjudicating Authority confirming the action of initiating officer in reference to the alleged benami transaction of a period prior

to the Amendment Act of 2016. For better appreciation, the operative portion of the said decision of the Honourable Supreme Court is extracted below:

> *"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."*

However, the Tribunal in the order impugned herein, has categorically observed as follows:

> *"It is however made clear that if the Apex Court reviews its judgment, the respondent would be at liberty to take appropriate remedy pursuance to it which includes filing a review petition before this Tribunal.*
>
> *It is also made clear that if the Department has an independent right to initiate the action taking the Amendment Act, 2016 to be prospective and does not offend the judgment of the Apex Court in the case of UOI v/s M/s.Ganpati Dealcom (supra) then this order would not come in their way as otherwise action can be governed by para 130(f) of the judgment (supra)."*

8.Recently, the issue involved herein came up for consideration before the Telengana High Court in ***Nutrient Marine Foods Ltd. vs. Adjudicating Authority, Chennai [(2023) 152 taxmann.com 86 (Telengana)]*** and it was observed as follows:

> *"It is submitted that the present writ petitions are covered by the common judgment delivered in Neopride Pharmaceuticals Ltd., vs. Adjuidcating Authority (W.P. No. 33191 of 2022, dated 13-09-2022) and batch which were allowed. In the said case the Court took the view that section 2 (9) (a) and 2 (9) (c) inserted by the Amendment Act, 2016 are prospective in nature because these two provisions have significantly and substantially widened the definition of 'benami transaction' than as was there in the unamended Benami Property Act of 1988. Further, taking note of the fact that Central Government had notified the date of coming into force of the Amendment Act of 2016 as 01-11-2016 this Court held that these two provisions cannot be applied to a transaction,w hich took place prior to 01-1102016. The Amendment Act of 2016 is not merely procedural but prescribes substantial provisions. Therefore, concerned authorities cannot initiate or continue criminal prosecution or confisctation proceedings for transactions entered into prior to coming into force of the 2016 Amendment Act i.e., 25.10.2016. As a consequence, in that case impugned show cause notices, provisional attachment orders as well as the adjudicating orders passed by the various authorities under the Benami Property Act as amended by the Amendment Act of 2016 impugned in the batch of writ petitions were set aside and quashed*
>
> *Accordingly, the present writ petitions are also allowed in terms of the aforesaid judgment."*

8.1. As against the decision of the Telengana High Court, mentioned above, an appeal was filed by the department and the Honourable Supreme Court in ***Assistant Commissioner of Income Tax vs. Nutrient Marine Foods Limited [(2023) 152 taxmann.com 87 (SC)]*** has dismissed the same, in the following terms:

> *"1. The issues raised in this petition is squarely covered by the judgment of this Court in Union of India v. Ganpati Dealcom (P) Ltd., (2022) (4) taxmann.com 389/289 Taxman 177/447 ITR 108/2022 SCC Online SC 1064. Learned counsel for the petitioner (s) contend that*

review of the said judgment is pending.

2. Since as of now the issue stands covered by the judgment in the case of Ganapati Dealcom (supra) we dismiss this special leave petition for the same reasons and ground.

3. Delay, if any, is condoned.

4. However, liberty to the petitioners to approach this Court again by filing a fresh petition in case the review petition (s) is allowed, is kept reserved. Pending application (s), if any, shall stand disposed of."

9. In view of the above, this court is of the opinion that as on date, the decision of the Hon'ble supreme court in *Union of India v. Ganapati Dealcom Pvt Ltd* (supra) holds the field and hence, the arguments advanced on the side of the appellants that the provisions of Section 5 of the Amended Act, 2016 have to be applied retrospectively, cannot be countenanced. Further, it is to be noted that in the Review Petition (Civil) Diary No. 34619 of 2022 filed by the Department to review the order passed by the Honourable Supreme Court in *Union of India vs. Ganapati Dealcom Pvt Ltd.*, by order dated 25.01.2023, delay was condoned and the application for oral hearing of the review petition was allowed, however, no stay order was granted. In such circumstances, pendency of the review of the decision in *Union of India vs. Ganapati Dealcom Pvt. Ltd*, cannot be a ground to interfere with the order passed by the Tribunal. It is also well settled that mere pendency of the Review Petition will not be a ground to assail the orders impugned in the appeals. In this context, it is useful to refer to the decision of the Honourable Supreme Court in ***Union Territory of Ladakh and others vs. Jammu and Kashmir National***

Conference and another (Civil Appeal No. 5707 of 2023 (Special Leave Petition (Civil) No. 18727 of 2023 dated 06.09.2023) wherein, it was held as follows:

> *"35. We are seeing before us judgments and orders by High Courts not deciding cases on the ground that the leading judgment of this Court on this subject is either referred to a larger Bench or a review petition relating thereto is pending. We have also come across examples of High Courts refusing deference to judgments of this Court on the score that a later Coordinate Bench has doubted its correctness. In this regard, we lay down the position in law. We make it absolutely clear that the High Courts will proceed to decide matters on the basis of the law as it stands. It is not open, unless specifically directed by this Court, to await an outcome of a reference or a review petition, as the case may be. it is also not open to a High Court to refuse to follow a judgment by stating that it has been doubted by a later Coordinate Bench. In any case, when faced with conflicting judgments by Bench of equal stength of this Court, it is the earlier one which is to be followed by the High Courts, as held by a 5 Judge Bench in National Insurance Company Limied v. Pranay Sethi (2017) 16 SCC 680. The High Courts, of course, will do so with careful regard to the facts and circumstances of the case before it."*

Thus, we find no reason much less valid reason to interfere with the order of the Tribunal, which is impugned herein.

10. At this stage, the learned Special Public Prosecutor appearing for the appellants submitted that liberty may be given to the appellants to proceed further depending on the outcome of the Review Petition pending before the Honourable Supreme Court. It is always open to the appellants herein to proceed further on the basis of the outcome of the Review Petition in Diary No. 34619 of 2022 (Review Petition No. (Civil) 359 of 2023) filed by them before the Honourable Supreme Court.

11. Subject to the aforesaid observation, all these Civil Miscellaneous Appeals are disposed of. No costs. Connected CMPs are closed.

(R.M.D., J) **(M.S.Q., J)**
17.11.2023

Index : Yes / No
Neutral Citation : Yes / No
Speaking / Non-Speaking Order
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To

1.The Appellate Tribunal for Prohibition of
Benami Property Transaction Act, 1988,
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CMA No. 1380/2023 etc., batch

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