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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **MISC. APPEAL(PMLA) 45/2024 & CM APPL. 70986/2024 (Stay)**

RAHUL SAH

.....PETITIONER

Through: Mr. Pragyan Pradip Sharma, Senior Advocate with Mr. Jeewesh Prakash, Mr. Hardik Jain, Mr. Sankalp Srivastava, Mr. Rustom Chahudhuri and Mr. Kushagra Goyal, Advocates.

versus

**INITIATING OFFICER, (NCT OF DELHI)
& ANR.**

.....RESPONDENTS

Through: Mr. Indruj Singh Rai, SSC with Mr. Sanjeev Menon, JSC, Mr. Rahul Singh, JSC and Mr. Gaurav Kumar, Advs.

CORAM:

HON'BLE MR. JUSTICE SUBRAMONIUM PRASAD

HON'BLE MR. JUSTICE HARISH VAIDYANATHAN

SHANKAR

ORDER

15.07.2025

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1. The present appeal has been filed by the Petitioner challenging the Order dated 09.09.2024 passed by the Appellate Tribunal under the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (SAFEMA) confirming the Order passed by the Adjudicating Authority under Section 26 of the Prohibition of Benami Property Transaction Act, 1988 (*hereinafter referred to as "the Act, 1988"*).
2. By the aforesaid proceedings, the property in question has been held



to be a Benami Property. The present appeal has been filed by the alleged beneficial owner.

3. It is stated by the learned Counsel for the Petitioner/Beneficial Owner that prosecution under Section 53 of the Act, 1988 has been initiated and, therefore, findings given in the aforesaid proceedings would prejudice the proceedings under the criminal proceedings.

4. It is made clear that all the findings given in the proceedings which have arisen under Section 26 of the Act, 1988 and the appeal therefrom would be only for the purpose of ascertaining as to whether the property in question is a Benami Property or not. Needless to state that the criminal court will look into and weigh the evidence adduced before it on its own weight and pass necessary Orders.

5. With these observations, the petition is disposed of, along with pending application(s), if any.

6. This Court has not made any observations regarding the criminality under Section 53 of the Act, 1988 and the proceedings which have arisen thereunder.

SUBRAMONIUM PRASAD, J.

HARISH VAIDYANATHAN SHANKAR, J.

JULY 15, 2025

S. Zakir