HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Civil Miscellaneous Appeal No. 3586/2025
CNR: RJHC020596662025 | URN: CMA / 6080U / 2025

Shri Ramniwas Meena S/o Shri Suryagyani Meena, R/o Village Narheda, Tehsil-Kotputli, District-Jaipur.

----Appellant

Versus

The Initiating Officer, DCIT, BPU, Office At Room No 335, New Central Revenue Building, Statue Circle, Jaipur-302001.

----Respondent

Connected With

D.B. Civil Miscellaneous Appeal No. 3494/2025
CNR: RJHC020586192025 | URN: CMA / 5902U / 2025

Ranjeet Meena S/o Shri Goma Ram Meena, R/o Village Narheda, Tehsil Kotputli, District-Jaipur.

----Appellant

Versus

The Initiating Officer, DCIT, BPU, Office At Room No. 335, New Central Revenue Building, Statue Circle, Jaipur-302001.

----Respondent

D.B. Civil Miscellaneous Appeal No. 3495/2025
CNR: RJHC020586102025 | URN: CMA / 5903U / 2025

Sitaram Agarwal S/o Shri Murlidhar Agarwal, R/o Village Narheda, Tehsil-Kotputli, District-Jaipur.

----Appellant

Versus

The Initiating Officer, DCIT, BPU, Office At Room No. 335, New Central Revenue Building, Statue Circle, Jaipur-302001.

----Respondent

D.B. Civil Miscellaneous Appeal No. 3524/2025
CNR: RJHC020596712025 | URN: CMA / 5961U / 2025

Sitaram Agarwal S/o Shri Murlidhar Agarwal, Aged About 62 Years, R/o Village Narheda, Tehsil-Kotputli, District Jaipur.

----Appellant

Versus

The Initiating Officer, DCIT, BPU, Office At Room No. 335, New Central Revenue Building, Statue Circle, Jaipur-302001.

----Respondent

For Appellant(s)	:	Ms. Satvika Jha for Mr. Siddharth Ranka
For Respondent(s)	:	Mr. Siddharth Bapna with Ms. Tanushka Saxena Mr. Jai Prakash Meena

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HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MRS. JUSTICE SANGEETA SHARMA

Order

23/11/2026

1. These appeals have been filed by the appellants challenging the order dated 03.02.2025 passed by the Appellate Tribunal under SAFEMA At New Delhi in Appeal No. 1904/JP/2022.

2. Brief fats of the case are that the appellant Sitaram Agarwal (in Appeal Nos. 3495/2025 and 3524/2025) purchased certain lands in the name of appellant Mr. Ramniwas Meena (in Appeal No. 3586/2025) and appellant Mr. Ranjeet Meena (in Appeal No. 3494/2025). The original authority issued notice to the beneficial owner as well as Benamidar under section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 (hereinafter to be referred as 'the Act of 1988') and after receiving the reply and providing them opportunity of hearing, the original Authority after following the due process of law and after recording the statement of the parties held that the property in dispute was purchased by Shri Sitaram Agarwal, beneficial owner in the name of Shri Ramniwas Meena and Shri Ranjeet Meena, Benamidar and accordingly passed the order dated 25.01.2021.

3. Thereafter, the Assessing Authority referred the matter to the Adjudicating Authority for confirmation of its order and the Adjudicating Authority *vide* its order dated 16.02.2022 confirmed the order passed by the Assessing Authority dated 25.01.2021.

4. Being aggrieved by the orders dated 25.01.2021 and 16.02.2022, the appellants preferred appeals before the Appellate Tribunal under Section 46(1) of the Act of 1988. The said appeals were dismissed by the Tribunal *vide* its order dated 03.02.2025. Hence these appeals have been filed by the appellants under section 49 of the Act of 1988 challenging the order passed by the learned Tribunal dated 03.02.2025.

5. Learned counsel for the appellants submitted that the Tribunal as well as the Adjudicating Authority both have committed serious illegality in not considering the statement of of the appellants. Learned counsel further submits that the appellants Ramniwas and Ranjeet are poor agriculturist and they have purchased the land in dispute by saving their agriculture income. Counsel further submits that the tribunal has held that the parties have not submitted the receipt of agriculture produce whereas the same is not required under the law.

6. Learned counsel for the respondents opposed the submissions made by the learned counsel for the appellants and submitted that if the beneficial owner has no connection with the transaction then why he has filed the appeals. Counsel further submits that there is a concurrent finding of fact recorded by all the authorities which does not requires interference by this Court. Counsel further submits that the appeal under under Section 49 of the Act of 1988 lies before this Court and in view of Sub-Section 3

of Section 49 of the Act of 1988, there must be substantial question of law involved in any case, then only, the appeal filed by the aggrieved person can be held to be maintainable whereas in the present matter no substantial question of law is involved and the appellants have raised only factual grounds and lastly prayed for dismissal of the appeals.

7. Heard learned counsel for the parties and perused the material available on record.

8. The learned Tribunal while dismissing the appeals filed on behalf of the appellants *vide* its order dated 03.2.2025 observed as under:

> "5. We have considered the rival submissions and perused the record.
> 6. It is a case where during the search under Section 132 of the Income Tax Act, 1961 on 23.01.2019, sale deed dated 30.11.2018 for a land in the name of benamidars Ranjeet Meena and Ramniwas Meena was found at the residence of beneficial owner Sitaram Agarwal. The I.O issued notice under Section 24(1) of the Act of 1988. The benamidar defended their case in reference to the agriculture income to the tune of Rs.90,000/- to Rs.1,00,000/- every year and otherwise they were having one half share in the land for a consideration of Rs.2,32,659/- each. The appellants, however, failed to produce any material to prove agriculture income other than their statements under Section 19 of the Act of 1988. It is a fact that Agriculture produce can be sold only in the Mandi Samiti through the agents where even Mandi tax remains payable. If the appellants were having agriculture income, they could have produced the document of Mandi Samiti to prove sale of the produce and the receipt of payment but no document was produced to substantiate their pleas. The learned Adjudicating Authority analyzed the issue even in reference to the so-called agriculture income vis-à-vis the expenses required to be incurred in the agriculture and for the family. As per the calculation made, the appellants/benamidar were not having means to acquire the property with their meager savings. The counsel for the appellants could not disclose any other source to purchase the property and reasons for title deed of the land lying with beneficial owner. In the light of the aforementioned, the Adjudicating Authority rightly recorded finding about the benami transaction where Sitaram Agarwal became the beneficial owner and other appellants to be benamidar.

> 7. It is further necessary to add that in the statement under Section 19 of the Act of 1988, the beneficial owner admitted various benami transactions including the transaction in question. His statements were recorded on 23.01.2019 and 25.01.2019. It was admitted that the land in question which is in different Khasras totaling 0.5 hectares was purchased by him in the name of Ranjeet Meena and Ramniwas Meena. It was also that consideration was paid by him to the seller.
> 8. The learned counsel for the appellants submitted that in subsequent statement, the beneficial owner submitted that the title document of the land is in the name of Ranjeet Meena and Ramniwas Meena. We do not find aforementioned statement of any substance when beneficial owner admitted about the purchase of benami property by him in the name of benamidar.
> 9. The learned counsel for the appellants then referred to the statement of the seller of the land to the effect that he sold land to the benamidar. It is that the land was sold to the benamidar but consideration was paid by the beneficial owner and, therefore, the statement of. seller cannot improve the case of the appellant when beneficial owner admitted payment of consideration by him and the title deed was found at his residence, we do not find that the Adjudicating Authority has committed any illegality in passing the order. Accordingly, we find no reason to cause interference in the impugned order.
> 10. With the aforementioned, appeals fail and are accordingly dismissed."

9. We have gone through the orders passed by the learned Tribunal as well as the Assessing Authority. We are in complete agreement with the view taken by the learned Tribunal as the appellants have raised the factual grounds in these appeals and no substantial question of law is made out.

10. We have also considered the fact that the beneficial owner has also filed the appeal against the order passed by the Tribunal which confirms the fact that he has purchased the land in dispute in the name of Benamidar Shri Ramniwas Meena and Shri Ranjit Meena.

11. In that view of the matter no case is made out for interference by this Court. Accordingly, these appeals stand

dismissed. Copy of the order be separately placed in each connected file.

12. Pending application(s), if any, also stand disposed of.

(SANGEETA SHARMA),J (INDERJEET SINGH),J

Crt_2/D-A/9/EKTA