HIGH COURT FOR THE STATE OF TELANGANA AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE THIRTEENTH DAY OF SEPTEMBER
TWO THOUSAND AND TWENTY TWO

PRESENT

THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN
AND
THE HON'BLE SRI JUSTICE C.V. BHASKAR REDDY

W.P.NOs. 33191, 33195, 33198, 33199, 33203, 34454, 34670, 34676, 34687, 34691, 34755, 34799, 34800, 34801, 34802, 34803, 35092, 35093, 35113, 35132, 35134, 35144, 35146, 35153, 35154, 35155, 35156, 35171, 35276, 35279 AND 33403 OF 2022; 23070, 23497, 23501, 23566, 23575 OF 2021

WRIT PETITION NO. 33191 OF 2022:

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, [SAFEM(FOP)A and NDPSA], UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rdFloor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Kovvuri Sai Venkata Satya Narayana Reddy, S/o. Kovvuri Suri Reddy, H.No. 7-8, Peethalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh-521324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/331/2021-PBPT dt.25/03/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No.OCA/MDS/331/2021-PBPT dt.25/03/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO. 33195 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV , 64/1, G.N. Chetty Road, T. Nagar, Chennai - 600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004
3. Kovvuri Karaka Durga, W/o. Kovvuri Venkata Subbi Reddy, H.No. 7-9, Peethalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh - 521324

4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/337/2021- PBPT dt.25.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/337/2021- PBPT dt.25.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 33198 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA , UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Kovvuri Sun Reddy, S/o. Kovvuri Kaniki Reddy, H.No. 7-9, Peethalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh-521324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/330/2021-PBPT dt.25/03/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/330/2021- PBPT dt.25/03/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 33199 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited., (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202.

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Immaneni Mallamma, W/o. Immaneni Venkateswarlu, H.No. 9-28, Main Road, Yadavalli Village, Kalindini Mandal, Andhra Pradesh-521324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MD S/329/2021-PBPT dt.18.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/329/2021- PBPT dt.18.03.2022 by the 1st respondent

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 33203 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA UTSAV 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Immaneni Ramakrishna, S/o. Immaneni Subbarao, H.No.46, Yadavalli Village, Kaladindi Mandal, Krishna District, Andhra Pradesh- 521344
4. Union of India, (Represented by Secretary (Revenue), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/336/2021-PBPT dt.25/03/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/336/2021-PBPT dt.25.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34454 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar,Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer), Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Rajanala Krishnamurthy, S/o. Raj anala Sivarao, H.No. 7-9, Peethalava Village, Kaladindi Mandal, Krishna District, Andhra Pradesh-521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/335/2021-PB PT dt.25.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition unde Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/335/2021- PBPT dt.25.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34670 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd, (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Kovvuri Sai Venkata Satya Narayana Reddy, S/o Kovvuri Sufi Reddy, H. No. 7-8, Peethalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh - 521324.
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of

mandamus declaring the impugned Order OCA/MDS/349/2021- PBPT dt.27/04/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/349/2021-PBPT dt. 27/04/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34676 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd, (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM (FOP) A and NDPSA) UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Satti Ganga Bhavani, W/o. Satti Suryanarayana Reddy, H.No. 7-10, Peethalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh - 521 324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/350/2021- PBPT dt.27/04/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/350/2021- PBPT dt. 27/04/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34687 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008.

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006.
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor Aayakar Bhavan, Basheerbagh, Hyderabad- 500004

3. Ainala Parameshwar Rao, S/o Ainala Bogaiah, D No 11-46, Yadavalli Village, Kalindindi Mandal, Krishna District, Andhra Pradesh - 521344.
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MD S/353/2021-PBPT dt.21.04 .2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/353/2021-PBPT dt.21.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34691 OF 2022

Between:

Nexus Feeds Limited, (Represented by its Managing Director) D.No. 8-1-301/86-87 101, Saipriya Residency, Hyderabad - 500 008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shastri Bhavan, New Building Complex (4th Floor), 26, Haddows Road, Chennai- 600 006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh Hyderabad- 500 004
3. Goluguri Bhaskar Reddy, S/o. Suri Reddy, Ramakrishna Reddy Nagar, Penumantra, West Godavari District, Andhra Pradesh- 534124
4. Bokka Srinivas Rao, S/o. Bokka Sahadevudu, D.No.9-6 S.N.Nagar, Kalidindi Mandal, Krishna District, Andhra Pradesh- 521 344
5. M/s. Nakshatra Feeds Ltd., (Represented by its Managing Director) D.No. 48-19-4, Samatha Residency, Ramachandra Nagar, Vijayawada- 520 008
6. Union of India (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order No. OCA/MDS/379/ 2021-PBPT dt.21.04.2022 issued by the 1st respondent as being without jurisdiction, arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

<u>IA NO: 1 OF 2022</u>

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. Order No. OCA/MDS/379/2021-PBPT dt.21.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 6: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent Nos.3 to 5: --

WRIT PETITION NO: 34755 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA, UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rdFloor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Satti Suryanarayana Reddy, S/o. Satti Somi Reddy, H.No.7-10, Peethavalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh-521324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/332/2021-PBPT dt.25.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/332/2021- PBPT dt.25.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR
M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA,
S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR
ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34799 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM FOP A and NDPSA UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chnnaai - 600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rdFloor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Satti Ganga Bhavani, W/o. Satti Suryanarayana Reddy, H.No.7-10, Peethalava Village, Kruthivenu Mandal, Krishna District, Andhra Pradesh-521324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/333/2021 -PB PT dt.25.03.2022 issued by the 1St respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/333/2021-PBPT dt.25.03.2022 by theist respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34800 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA, UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rdFloor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Ainala Parameshwar Rao, S/o. Ainala Bogaiah, D. No.11-46, Yadavalli Village, Kaladindi Mandal, Krishna District, Andhra Pradesh-521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/338/2021-PBPT dt.25.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/338/2021- PBPT dt.25.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34801 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA, UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Pillarisetti Bhaskar Rao, H.No. 4-138, Satyanarayana Nagar, Mulalanka, Kalidindi Mandal, Krishna District, Andhra Pradesh
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of

mandamus declaring the impugned Order OCA/MDS/334/2021- PBPT dt.21.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/334/2021- PBPT dt. 21.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34802 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA) UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai - 600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad - 500004
3. Immaneni Dhanalakshmi, W/o. Immaneni Ramakrishna, H. No.46, Yadavalli Village, Kaladindi Mandal, Krishna District, Andhra Pradesh-521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/340/2021- PBPT dt. 25.03.2022 issued by the 1St respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/340/2021-PBPT dt. 25.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 34803 OF 2022

Between:

M/s. Neopride Pharmaceuticals Limited, (Represented by its Director) 27-17-55/16, Plot No. 19, ASR Nagar, Opp. Alluri Seetharamaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017

2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004

3. Bontu Parvati, W/o. Bontu Sarveswara Rao, H. No. 4-3/3, Mulalanka Village, Kalindindi Mandal, Krishna District, Andhra Pradesh - 521344

4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ. order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/328/2021- P13PT dt.18/03/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/328/2021- PBPT dt. 18/03/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35092 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd, (Represented by its Additional Director) D.No.8-1-301/86-87 Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad - 500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai - 600006
2. Assistant Commissioner of Income Tax, (Initiating Officer), Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh Hyderabad - 500004
3. Kovvuri Kanaka Durga, W/o. Kovvuri Venkata Subbi Reddy, H. No. 7-9, Peethalava Village, Kruthivennu Mandal, Krishna District Andhra Pradesh - 521324
4. Union of India, (Represented by Secretary (Revenue), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/351/2021-PBPT dt.21.04.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

<u>IA NO: 1 OF 2022</u>

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/351/2021-PBPT dt. 21.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35093 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd, (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008.

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006.
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004.
3. Satti Suryanarayana Reddy, S/o Satti Somi Reddy, H. No. 7-10, Peethalava Village, Kruthivennu Mandal, Krishna District, Andhra Pradesh - 521 324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ. order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/352/2021- PBPT dt.21/04/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/352/ 2021- PBPT dt.21/04/2022 by the 1st respondent.

**Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR
M/S. YAMMANURU SIRI REDDY**

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA,
S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR
ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35113 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA UTSAV 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rdFloor, Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Rajanala Krishnamurthy, S/o. Rajanala Sivarao, H. No.11-46, Yadavalli Village, Kaladindi Mandal, Krishna District, Andhra Pradesh-521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/345/2021- PBPT dt.25.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/345/2021- PBPT dt. 25/03/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35132 OF 2022

Between:

M/s. Nutrient Marine Foods Ltd, (Represented by its Managing Director) D.No.27-17-55/16, Plot No.19, ASR Nagar, Opp. Alluri Seeta Ramaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A andIC-11DPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Pilli Thrimurthulu, S/o. Pilli Venkanna, H.No. 2-102, Mulalanka Village, Kalindindi Mandal, Krishna District Andhra Pradesh.
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/304/2021-PB PT dt.21.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/304/2021- PBPT dt.21.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35134 OF 2022

Between:

M/s. Nutrient Marine Foods Ltd, (Represented by its Managing Director) D.No.27-17-55/16, Plot No.19, ASR Nagar, Opp. Alluri Seeta Ramaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA, UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rdFloor Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Pilli Ganesh, S/o. Pilli Trimurthulu, D.No. 2-102, Mulalanka Village, Kalidindi Mandal, Krishna District Andhra Pradesh.
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of

mandamus declaring the impugned Order OCA/MDS/303/2021- PBPT dt.18.03.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/303/2021-PBPT dt.18.03.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35144 OF 2022

Between:

M/s. Nutrient Marine Foods Ltd, (Represented by its Managing Director) D.No.27-17-55/16, Plot No.19, ASR Nagar, Opp. Alluri Seeta Ramaraju Kalyana Mandapam, Bhimavaram, West Godavari District, Andhra Pradesh- 534202

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Bokka Srinu, S/o. Bokka Suryanarayana, H.No. 2-75/1-1, Satyanarayana Nagar, Mulalanka Village, Kalidindi Mandal Krishna District, Andhra Pradesh.
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/308/2021- PBPT dt.21/03/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/308/2021-PBPT dt.21/03/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR
M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA,
S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR
ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35146 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A AND NDPSA Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Taragala Prasad, S/o Taragala Babu Rao, D No 7-105, Yadavalli Village, Kalindindi Mandal, Krishna District, Andhra Pradesh - 521344.

4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Ordet OCA/MDS/347/2021- PBPT dt.21.04.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MD S/347/2021- PBPT dt. 21/04/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35153 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006

2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Immaneni Ramakrishna, S/o Immaneni Subba Rao, H. No. 46, Yadavalli Village, Kalindindi Mandal, Krishna District, Andhra Pradesh - 521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/346/2021- PBPT dt.21.04.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/346/2021- PBPT dt. 21.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35154 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shasthri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Immaneni Dhanalakshmi, W/o. Immaneni Ramakrishna, H. No. 46, Yadavalli Village, Kalidindi Mandal, Krishna District, Andhra Pradesh - 521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MD S/355/2021-PBPT dt.21.04 .2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/355/2021-PBPT dt. 21.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35155 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87 Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad rFloor, Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Immaneni Malamma, W/o. Immaneni Venkateswarlu, H.No. 9-28, Main Road, Yadavalli Village, Kalindini Mandal, Krishna District, Andhra Pradesh-521344
4. Union of India, (Represented by Secretary (Revenue), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/344/2021- PBPT dt.25/03/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/344/2021- PBPT dt. 25/03/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35156 OF 2022

Between:

Madabattula Srinivas, Age 55 years S/o Satyanarayana, D.No.1-77/A, Kommaru Village, Ganapavaram Mandal, West Godavari District, Andhra Pradesh- 534 134

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA, Shasthri Bhavan, 4th Floor, New Building Complex, No.26 Haddows Road, Nungambakkam, Chennai-600 006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Goluguri Srirama Reddy, D.No. 26-8-28, Shirdi Sai Apartments, 2nd Floor, Balusumudi Bhimavaram, West Godavari District, Andhra Pradesh-521324
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/390/2021-PBPT dt.26.04.2022 issued by the 1st respondent as being without jurisdiction, arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/390/2021-PBPT dt.26.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35171 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87 Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, SAFEM(FOP)A and NDPSA, Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh Hyderabad- 500004
3. Muddam Subbaravamma, W/o. Venkateswarulu, H.No. 7-68, Yadavalli Village, Kalidindi Mandal, Krishna District, Andhra Pradesh - 521 344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/354/2021- PBPT dt.21/04/2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/354/2021-PBPT dt. 21/04/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35276 OF 2022

Between:

Nexus Well-Hope Agritech International Ltd., (Represented by its Additional Director) D.No.8-1-301/86-87, Plot No.101, Shaikpet Nala, Saipriya Residency, Lakshmi Nagar Colony, Hyderabad-500008

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA1, Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Bontu Parvati, W/o. Bontu Sarveswara Rao, H. No. 4-313, Mulalanka Village, Kalindindi Mandal, Krishna District, Andhra Pradesh - 521344
4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/342/2021- PBPT dt.27.04.2022 issued by the 1st respondent as being arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/342/2021-PBPT dt. 27.04.2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 35279 OF 2022

Between:

Gummala Srinivasa Rao, S/o Srirama Murthy, D.No. 2-125, S. Kondepudu Village, Ganapavaram Mandal, West Godavari District, Andhra Pradesh- 534 210

...PETITIONER

AND

1. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shasthri Bhavan, 4th Floor, New Building Complex, No.26 Haddows Road, Nungambakkam, Chennai-600 006
2. Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 2nd Floor Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. Goluguri Srirama Reddy, D.No. 26-8-28, Shirdi Sai Apartments, 2nd Floor, Balusumudi, Bhimavaram, West Godavari District, Andhra Pradesh - 534 202

4. Union of India, (Represented by Secretary (Revenue)), North Block, New Delhi

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue an appropriate writ, order or direction in nature of writ of mandamus declaring the impugned Order OCA/MDS/391/2021-PBPT dt.26/04/2022 issued by the 1st respondent as being without jurisdiction, arbitrary, illegal, violative of principles of natural justice and without authority of law and set aside the same.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to stay the operation of the impugned Order No. OCA/MDS/391/2021-PBPT dt.26/04/2022 by the 1st respondent.

Counsel for the Petitioner: SRI C.V. NARASIMHAM FOR M/S. YAMMANURU SIRI REDDY

Counsel for the Respondent Nos.1 & 2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No. 4: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.3: --

WRIT PETITION NO: 33403 OF 2022

Between:

Tahera Begum, W/o. Late Md. Khaja Naseeruddin, Aged about 82, Occ.House-Wife, R/o. H.No. 2-5-107, Jamkhanguda, Bhongir Town, Bhuvanagiri Mandal, Nalgonda District.

...PETITIONER

AND

1. The Union of India, Rep. by Principal Secretary, Ministry of Finance, Department of Revenue, Shastri Bhavan, 4th Floor, New Delhi.
2. The Union of India, Rep. by Assistant Commissioner Ministry of Finance, Income Tax Department, ACIT BPU, Hyderabad.
3. The Adjudicating Authority, Prohibition of Benami Property Transaction Act, 1988, Office of the Competent Authority (Safem(FOP) and NDPSA), UTSAV, Department of Revenue, Ministry of Finance, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017.
4. The officer of the Initiating Officer and Assistant Commissioner of Income-tax, Benami Transactions Prohibition Unit, Andhra Pradesh, Telangana and Yanam, District of Puducherry, 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad-4
5. The Initiating Officer, Manisha Thomar, IRS, ACIT (BPU), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad.
6. The Approving Authority, S.V. Siva Prasad, IRS, ACIT (BPU), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad.
7. The Special Investigation Team (SIT), Rep. by its Asst. Commissioner of Police, Beside Traffic Control Room, Opp Kalanjali, Beside L.B. Stadium, Hyderabad.

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, order or direction more particularly one in the nature of the writ of Mandamus, declaring that the action of the 7th Respondent in not providing all the documents to the petitioner and attaching all the properties by the Respondents No. 3 to 5 without considering the Representation dated 04.03.2022 made by the petitioner to the 5th Respondent by passing the impugned Orders dated 12.04.2022 and the referring the same to the 3rd Respondent vide Reference No. ACIT/BPU/Hyd/24(5)/89/IP/12513-2006/2022-23 and the consequential notices dated 10.05.2022, to the petitioner is bad in Law as illegal, improper, arbitrary, unjust and contrary to the provisions of the Prohibition of Benami Property .Transaction Act, 1988 and the rules framed there under, violative of Principles of Natural Justice, voilative of Articles 14, 21 and 300-A of the Constitution of India, unconstitutional and set aside the same, by holding that the procedure adopted by the Respondents with regard to seizure of all documents belonged to the Petitioner is irrational and unsustainable in the eye of law.

IA NO: 1 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to grant stay all further proceedings pertaining to the. F.No. R-557/2022-PBPTA-CHENNAI which was referred to the Respondent No.3 vide Reference No. ACIT/BPU/Hyd/24(5)/89/IP/12513-2006/2022-23, by duly suspending the .orders U/s 24(4)(b)(i) of PBPT Act, 1988 dated 12.04.2022 pending disposal of the above writ petition pending disposal of the above writ petition.

IA NO: 2 OF 2022

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to direct the Respondent No.7 to release the original documents of the Petitioner that are stated in the affidavit in the tabular form, in order to substantiate the claims of the Petitioner pending disposal of the above writ petition.

Counsel for the Petitioner: SRI G. MOHAN SAI FOR SRI CH. VENKAT RAMAN

Counsel for the Respondent Nos.1, 3 to 6: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

SRI B. KAVITHA YADAV, S.C. FOR CENTRAL GOVERNMENT

Counsel for the Respondent No.2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

Counsel for the Respondent No.7: GP FOR HOME

WRIT PETITION NO: 23070 OF 2021

Between:

Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001

2. Assistant Commissioner of Income Tax, Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad
3. Mulakalapally Tirupati Rao, S/o. Venkata Narayana 50-11-3/9B, Ayyappa Nagar, Gundala, Vijayawada, Andhra Pradesh

   (Respondent No. 3 is not a necessary party)

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, direction or order more particularly in the nature of a writ of mandamus declaring the Show Cause Notice bearing No. ITB A/C OM/F/17/2021-22/1035259415(1)dated 02/09/2021 issued by Respondent No. 2 under Section 24 (1) of the Prohibition of Benami Property Transactions Act, 1988 as being void, illegal, arbitrary, without jurisdiction, violative of Articles 14 and 20(1) of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035259415(1) dated 02/09/2021 issued by Respondent No. 2.

IA NO: 2 OF 2021

Between:

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner of Income Tax, Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, AayakarBhawan, Basheerbagh, Hyderabad

...PETITIONERS/RESPONDENT No.1 & 2

AND

1. Shri. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

....RESPONDENT/WRIT PETITIONER

2. Shri Mulakalapally Tirupati Rao, S/o. Venkata Narayana 50-11-3/9B, Ayyappa Nagar, Gundala, Vijayawada, Andhra Pradesh.

...RESPONDENT/RESPONDENT

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to vacate the interim order dated 22/09/2021 passed in I.A.No. 1 of 2021 W.P.No. 23070 of 2021 in the interest of justice.

Counsel for the Petitioner: Mr. ROHAN ALOOR FOR M/S. R.S. ASSOCIATES

Counsel for the Respondent No.1: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

WRIT PETITION NO: 23497 OF 2021

Between:

Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner, of Income Tax Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad
3. Mr. Abdul Shajid, S/o. and L/R of Late Shri Akkinapalli Durga Rao D.No.32-26-59, Near S.R.R. and C.V.R. College, Shivani Tea Stall Building, Machavaram, Vijayawada, Krishna - 520 004
4. Mr. Dharmavarapu Ramesh, S/o. and L/R of Late Shri D. Siva Nageswara Rao, D.No. 49-3-10, Gandhiji Colony, Gunadala, Vijayawada, Krishna, Andhra Pradesh
5. Mr. Yerramsetti Ramana, S/o. Shri Y. Appalakonda, D. No. 53-1-216, Machavaram Police Station, Gunadala, Vijayawada, Krishna, Andhra Pradesh - 520 004
6. Mr. Anne Venkata Siva Prasad, S/o. Shri A. Ramachandra Rao Flat No. DS-13, Model Villa, Near Ramavarappadu Ring, Vijayawada, Krishna - 521 108
7. Ms. Boddu Durga, Wife and L/R of Late Shri Boddu Venkateswara Rao, D.No. 49-3-116/1, Gandhiji Colony, Gunadala, Vijayawada, Krishna - 520 004

(Respondent Nos. 3 to 7 are not necessary parties)

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, direction or order more particularly in the nature of a writ of mandamus declaring the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035261600(1) dated 02/09/2021 issued by Respondent No. 2 under Section 24 (1) of the Prohibition of Benami Property Transactions Act, 1988 as being void, illegal, arbitrary, without jurisdiction, violative of Articles 14 and 20(1) of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035261600(1) dated 02/09/2021 issued by Respondent No. 2.

IA NO: 2 OF 2021

Between:

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner, of Income Tax Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad

....PETITIONERS/RESPONDENT NO.1 & 2

AND

1. Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

...RESPONDENT/WRIT PETITIONER

2. Mr. Abdul Shajid, S/o. and L/R of Late Shri Akkinapalli Durga Rao D.No.32-26-59, Near S.R.R. and C.V.R. College, Shivani Tea Stall Building, Machavaram, Vijayawada, Krishna - 520 004
3. Mr. Dharmavarapu Ramesh, S/o. and L/R of Late Shri D. Siva Nageswara Rao, D.No. 49-3-10, Gandhiji Colony, Gunadala, Vijayawada, Krishna, Andhra Pradesh
4. Mr. Yerramsetti Ramana, S/o. Shri Y. Appalakonda, D. No. 53-1-216, Machavaram Police Station, Gunadala, Vijayawada, Krishna, Andhra Pradesh - 520 004

5. Mr. Anne Venkata Siva Prasad, S/o. Shri A. Ramachandra Rao Flat No. DS-13, Model Villa, Near Ramavarappadu Ring, Vijayawada, Krishna - 521 108
6. Ms. Boddu Durga, Wife and L/R of Late Shri Boddu Venkateswara Rao, D.No. 49-3-116/1, Gandhiji Colony, Gunadala, Vijayawada, Krishna - 520 004 (Respondent Nos 3 to 7 are not necessary parties)

...RESPONDENTS

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to vacate the interim order dated 30-09-2021 passed in I.A.No. 1 of 2021 in W.P.No. 23497 of 2021 in the interest of justice.

Counsel for the Petitioner: Mr. ROHAN ALOOR FOR M/S. R.S. ASSOCIATES

Counsel for the Respondent No.1: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

SRI T. SURYA KARAN REDDY, ADDITIONAL SOLICITOR GENERAL

Counsel for the Respondent No.2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

WRIT PETITION NO: 23501 OF 2021

Between:

Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna 520 004 Andhra Pradesh

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner of Income Tax Benami Transaction (Prohibition), Unit, Room No. 318, 3rd Floor, AayakarBhawan, Basheerbagh, Hyderabad
3. Mr. Kunchala Prasad, 44-15-138., Lenin Nagar, Gundala, Vijayawada, Andhra Pradesh, India (Respondent No. 3 is not a necessary party)

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, direction or order more particularly in the nature of a writ of mandamus declaring the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035261179(1) dated 02.09.2021 issued by Respondent No. 2 under Section 24 (1) of the Prohibition of Benami Property Transactions Act, 1988 as being void, illegal, arbitrary, without jurisdiction, violative of Articles 14 and 20(1) of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Show Cause Notice bearing No.ITBA/COM/F/17/2021-22/1035261179(1) dated 02.09.2021 issued by Respondent No. 2.

IA NO: 2 OF 2021

Between:

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner of Income Tax (Initiating Officer) Benami Transaction Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad – 500004

....PETITIONERS/RESPONDENT NO.1 & 2

AND

1. Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna 520 004 Andhra Pradesh

....RESPONDENT/WRIT PETITIONER

2. Mr. Kunchala Prasad, 44-15-138., Lenin Nagar, Gundala, Vijayawada, Andhra Pradesh, India

...RESPONDENT/RESPONDENT

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to vacate the interim order dated 30-09-2021 passed in I.A.No. 1 of 2021 in W.P.No. 23501 of 2021 in the interest of justice.

Counsel for the Petitioner: Mr. ROHAN ALOOR FOR M/S. R.S. ASSOCIATES

Counsel for the Respondent No.1: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

WRIT PETITION NO: 23566 OF 2021

Between:

Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner of Income Tax Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, AayakarBhawan, Basheerbagh, Hyderabad
3. Sudagani Malleswara Rao, S/o.Yeraiah 49-3-115/B, Gandhiji Colony, Gundala, Vijayawada, Andhra Pradesh

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, direction or order more particularly in the nature of a writ of mandamus declaring the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035260426.(1) dated 02.09.2021 issued by Respondent No. 2 under Section 24 (1) of the Prohibition of Benami Property Transactions Act, 1988 as being void, illegal, arbitrary, without jurisdiction, violative of Articles 14 and 20(1) of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035260426(1)dated 02.09.2021 issued by Respondent No. 2.

IA NO: 2 OF 2021

Between:

1. The Union of India, Represented by its Secretary (Revenue), Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. The Assistant Commissioner of Income Tax (Initiating Officer) Benami Transaction Prohibition Unit, Hyderabad, 3rd Floor, Aayakar Bhawan, Basheerbagh Hyderabad

...PETITIONERS/RESPONDENT No.1 & 2

AND

1. Shri Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

....RESPONDENT/WRIT PETITIONER

2. Shri Sudagani Malleswara Rao, S/o.Yeraiah 49-3-115/B, Gandhiji Colony, Gundala, Vijayawada, Andhra Pradesh

...RESPONDENT/RESPONDENT

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to vacate the interim order dated 30-09-2021 passed in I.A.No. 1 of 2021 in W.P.No. 23566 of 2021 in the interest of justice.

Counsel for the Petitioner: Mr. ROHAN ALOOR FOR M/S. R.S. ASSOCIATES

Counsel for the Respondent No.1: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

WRIT PETITION NO: 23575 OF 2021

Between:

Mr. Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

...PETITIONER

AND

1. Union of India, Represented by its Secretary, Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. Assistant Commissioner of Income Tax, Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad
3. Kadiyam Dhana Babu, 45-17-7, Kummari Bazar, Gundala, Vijayawada, Andhra Pradesh

   (Respondent No. 3 is not a necessary party)

...RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed therewith, the High Court may be pleased to issue a writ, direction or order more particularly in the nature of a writ of mandamus declaring the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035260794(1) dated 02.09.2021 issued by Respondent No. 2 under Section 24 (1) of the Prohibition of Benami Property Transactions Act, 1988 as being void, illegal, arbitrary, without jurisdiction, violative of Articles 14 and 20(1) of the Constitution of India and consequently set aside the same.

IA NO: 1 OF 2021

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to suspend the Show Cause Notice bearing No. ITBA/COM/F/17/2021-22/1035260794(1) dated 02.09.2021 issued by Respondent No. 2.

IA NO: 2 OF 2021

Between:

1. Union of India, Represented by its Secretary (Revenue), Department of Revenue, Ministry of Finance, North Block, New Delhi -110001
2. The Assistant Commissioner of Income Tax (Initiating Officer), Benami Transaction Prohibition Unit, Hyderabad, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad

....PETITIONERS/RESPONDENT No.1 & 2

AND

1. Shri Devineni Avinash, S/o. Late Sri D. Rajasekhar, D.No.48-4-17, Ashok Garden, Gunadala, Vijayawada, Krishna - 520 004 Andhra Pradesh

...RESPONDENT/WRIT PETITIONER

2. Shri Kadiyam Dhana Babu, 45-17-7, Kummari Bazar, Gundala, Vijayawada, Andhra Pradesh

...RESPONDENT/RESPONDENT

Petition under Section 151 CPC praying that in the circumstances stated in the affidavit filed in support of the petition, the High Court may be pleased to vacate the interim order dated 30-09-2021 passed in I.A.No. 1 of 2021 in W.P.No. 23575 of 2021 in the interest of justice.

Counsel for the Petitioner: Mr. ROHAN ALOOR FOR M/S. R.S. ASSOCIATES

Counsel for the Respondent No.1: SRI B. MUKHERJEE REP. FOR ASSISTANT SOLICITOR GENERAL OF INDIA

Counsel for the Respondent No.2: SRI B. NARASIMHA SHARMA, S.C. FOR INCOME TAX

The Court made the following: COMMON ORDER

THE HON'BLE THE CHIEF JUSTICE UJJAL BHUYAN

AND

THE HON'BLE SRI JUSTICE C.V.BHASKAR REDDY

W.P.Nos. 33191, 33195, 33198, 33199, 33203, 34454, 34670, 34676, 34687, 34691, 34755, 34799, 34800, 34801, 34802, 34803, 35092, 35093, 35113, 35132, 35134, 35144, 35146, 35153, 35154, 35155, 35156, 35171, 35276, 35279 and 33403 of 2022; 23070, 23497, 23501, 23566, 23575 of 2021

COMMON ORDER: *(Per the Hon'ble the Chief Justice Ujjal Bhuyan)*

This order will dispose of the above batch of writ petitions.

2. We have heard Mr. C.V.Narsimham, Mr. G.Mohan Sai and Mr. Rohan Aloor, learned counsel for the petitioners; Mr. B.Narsimha Sarma, learned counsel for the respondents- Income Tax Department; and Mr. B.Mukherjee, learned counsel representing learned Assistant Solicitor General of India appearing for Union of India.

3. For the sake of convenience, we divide the above batch of writ petitions into three groups in the following manner:

Group A:- W.P.Nos.23070, 23497, 23501, 23566, 23575 of 2021.

Group B:- W.P.Nos.33191, 33195, 33198, 33199, 33203, 34454, 34670, 34676, 34687, 34691, 34755, 34799, 34800, 34801, 34802, 34803, 35092, 35093, 35113, 35132, 35134, 35144, 35146, 35153, 35154, 35155, 35156, 35171, 35276, 35279 of 2022

Group C:- W.P.No.33403 of 2022

4. In the first batch of cases *i.e.,* **Group A**, the challenge made is to the show cause notices dated 02.09.2021 issued by the Assistant Commissioner of Income Tax being Initiating Officer, Benami Transactions (Prohibition) Unit, Hyderabad under Section 24(1) of the Prohibition of Benami Property Transactions Act, 1988 (briefly 'the Benami Property Act' hereinafter)

5. In the second batch of cases *i.e.,* **Group B**, the challenge is to the order passed by the adjudicating authority under Section 26(3) of the Benami Property Act. Though the dates are different in each of the writ petitions, in the lead case of this group being W.P.No.33191 of 2022, the order passed by the adjudicating authority is dated 25.03.2022.

6. In the last case *i.e.,* **Group C**, the challenge has been made to the order dated 12.04.2022 passed by the Commissioner of Income Tax, who is also the initiating officer of the Benami Transactions (Prohibition) Unit, Hyderabad under Section 24(4)(b)(i) of the Benami Property Act

7. For the sake of convenience, let us take W.P.No.33191 of 2022 as the lead case

7. For the sake of convenience, let us take W.P.No.33191 of 2022 as the lead case.

8. In this case, show cause notice under Section 24(1) of the Benami Property Act dated 30.12.2019 was issued to the petitioner-M/s. Neopride Pharmaceuticals Limited by the Assistant Commissioner of Income Tax/Initiating Officer. In serial No.3 of the statement forming part of the show cause notice, the benami property *i.e.*, the subject matter of benami transaction was described as under:

> "The moveable property being 97,500 shares of M/s Neopride Pharmaceuticals Limited worth Rs.9,75,000/- allotted in FY 2014-15.
>
> 2. Proceeds thereof being corresponding "Fixed Asset" to the tune of equivalent amount acquired as against the share capital introduced in the books of M/s Neopride Pharmaceuticals Limited during the FY 2014-15 so routed through benami transaction.'

9. Assistant Commissioner of Income Tax/Initiating Officer, while calling upon the petitioner to show cause, passed an order under sub-section (2) of Section 18 and sub-section (3) of Section 24 of the Benami Property Act provisionally attaching the aforesaid property for a period of 90 days from the last date of the month in which the show cause notice was issued *i.e.*, 30.11.2019, further directing that the

attached property should not be transferred or converted or disposed or moved in any manner whatsoever until or unless specifically permitted to do so by the undersigned.

10. Thereafter, the aforesaid authority passed order dated 18.03.2021 under Section 24(4)(a)(i) of the Benami Property Act. As per the said order, the provisional attachment of the property was continued till such time order was passed by the adjudicating authority under Section 26(3) of the Benami Property Act.

11. Finally after notice and hearing, adjudicating authority passed order dated 2[illegible].03.2022 under Section 26(3) of the Benami Property Act. By the said order, the adjudicating authority held that the movable property is benami property being subject matter of benami transaction within the meaning of Section 2(9)(c) of the Benami Property Act. Consequently, the provisional attachment order has been confirmed.

12. At this stage, we may note that in the year 2016, Benami Transactions (Prohibition) Amendment Act, 2016 was enacted to amend the Benami Property Act.

13. We may mention that Benami Transactions (Prohibition) Amendment Act, 2016 (briefly 'the Amendment Act' hereinafter) had received the assent of the President on 25.10.2016 whereafter, it was notified in the Gazette on 01.11.2016.

14. In all the writ petitions before us, the primary challenge made is that the transactions which have been classified by the respondents as benami transactions and the property accrued therefrom, which have been classified by the respondents as benami property, were acquired prior to 25.10.2016 or 01.11.2016. Such a transaction could not have been classified as benami transaction by retroactively applying the law enacted in the year 2016. For example, in W.P.No.33191 of 2022, the alleged benami properties have been mentioned as follows:

> "The moveable property being 97,500 shares of M/s Neopride Pharmaceuticals Limited worth Rs.9,75,000/- allotted in FY 2014-15 on 08.01.2015.
>
> Proceeds thereof being corresponding "Fixed Asset" added during the FY 2014-15 for Rs.4,38,33,534/- in the form of "Immovable Property admeasuring 47790 sq. mts. In Sy.Nos.49P, 50P and 51P, Plot No.24E in laout T-1 in Lalamkodur (v) registered vide doc. Number 2717/2015 of SRO Yelamanchili", to the tune of Rs.9,75,000/- equivalent to the share capital routed through benami transaction and introduced in the books of M/s Neopride Pharmaceuticals Limited during the FY 2014-15.'

15. Thus, the shares were allotted on 08.01.2015 and the fixed assets accrued there from finds place in the books of account during the financial year 2014-2015 *i.e.*, being prior to 25.10.2016 or 01.11.2016.

16. The issue before us is no longer *res integra* not only in view of the law laid down by this Court in **Nexus Feeds Limited v. the Assistant Commissioner of Income Tax**[1], but in view of the law declared by the Supreme Court in **Union of India v. Ganpati Dealcom Pvt. Ltd.**[2]

17. Mr. B. Narsimha Sarma, learned counsel for the respondents-Income Tax Department, while acknowledging that in view of the decision rendered by the Supreme Court in **Union of India v. Ganpati Dealcom Pvt. Ltd.** (2 supra), the matter stands covered, however submits that respondents are contemplating filing of review petition before the Supreme Court seeking review of the decision in **Union of India v. Ganpati Dealcom Pvt. Ltd.** (2 supra). Therefore, hearing of the present batch of cases may be deferred for some time.

18. We are unable to accept the submissions made by learned counsel for the respondents for the simple reason that the decision of the

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[1] 2022(5) TMI 262
[2] 2022 SCC Online SC 1064

Supreme Court in **Union of India v. Ganpati Dealcom Pvt. Ltd.** (2 supra) is binding on all Courts, Tribunals and Authorities throughout the country. Hearing cannot be deferred on the ground that respondents are contemplating to file a review petition for review of the aforesaid decision. As a matter of fact, we find that after the adjudication order was passed on 25.03.2022 in W.P.No.33191 of 2022, para 18A was inserted by the adjudicating authority taking note of the decision of this Court in **Nexus Feeds Limited v. the Assistant Commissioner of Income Tax** (1 supra). However, the adjudicating authority proceeded to decide on merits with the observation that the legal question as to retrospectivity vis-à-vis prospectivity of the Amendment Act of 2016 was pending before the Supreme Court.

19. In **Nexus Feeds Limited v. the Assistant Commissioner of Income Tax** (1 supra), this Court held as follows:

> From the conspectus of the discussions made above, it is apparent that Section 2 (9) (A) and Section 2 (9) (C) are substantive provisions creating the offence of benami transaction. These two provisions are significantly and substantially wider than the definition of benami transaction under Section 2 (a) of the unamended 1988 Act. Therefore, Section 2 (9) (A) and Section 2 (9) (C) can only have

> effect prospectively. Central Government has notified the date of coming into force of the Amendment Act of 2016 as 01.11.2016. Therefore, these two provisions cannot be applied to a transaction which took place prior to 01.11.2016.Admittedly, in the present case, the transaction in question is dated 14.12.2011. That being the position, we have no hesitation to hold that the show cause notice dated 30.12.2019, provisional attachment order dated 31.12.2019 and the impugned order dated 30.03.2021 are null and void being without jurisdiction. Consequently, the impugned order is set aside and quashed.

20. Thus, from the above, it is evident that this Court took the view that Section 2(9)(A) and 2(9)(C) of the Act inserted by the Amendment Act of 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.

21. 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, which took place prior to 01.11.2016. In that case, the

transaction was dated 14.12.2011. Therefore, the show cause notice, provisional attachment order as well as the adjudicating order were declared null and void being without jurisdiction and consequently, quashed.

22. In **Union of India v. Ganpati Dealcom Pvt. Ltd.** (2 supra), which went to the Supreme Court from a decision of the Calcutta High Court, the question, which was considered by the Supreme Court was whether the Benami Property Act as amended by the Amendment Act of 2016 has a prospective effect ? While examining this question, Supreme Court went into the constitutionality of the original Act *i.e.*, Benami Property Act. At the first place, it was held as follows:

> The simple question addressed by the counsel appearing for both sides is whether the amended 2016 Act is retroactive or prospective. Answering the above question is inevitably tied to an intermediate question as to whether the 1988 Act was constitutional in the first place. The arguments addressed by the Union of India hinges on the fact that the 1988 Act was a valid substantive law, which required only some gap filling through the 2016 Act, to ensure that sufficient procedural safeguards and mechanisms are present to enforce the law.

According, to the Union of India, the 2016 Act was a mere gap filling exercise.

However, upon studying the provisions of the 1988 Act, we find that there are questions of legality and constitutionality which arise with respect to Sections 3 and 5 of 1988 Act. The answers to such questions cannot be assumed in favour of constitutionality, simply because the same was never questioned before the Court of law. We are clarifying that we are not speaking of the presumption of constitutionality as a matter of burden of proof. Rather, we are indicating the assumption taken by the Union as to the validity of these provisions in the present litigation. Such assumption cannot be made when this Court is called upon to answer whether the impugned provisions are attracted to those transactions that have taken place before 2016.

23. After elaborate deliberation, Supreme Court came to the conclusion that Section 3 (criminal provision), Section 2(a) (definition clause) and Section 5 (confiscation proceedings) of the Benami Property Act are overly broad, disproportionately harsh and without adequate safeguards. Though such provisions were in a dormant condition, nonetheless, Supreme Court declared Sections 3 and 5 of the Benami

Property Act as unconstitutional from inception. It was held as follows:

> From the above, Section 3 (criminal provision) read with Section 2(a) and Section 5 (confiscation proceedings) of the 1988 Act are overly broad, disproportionately harsh, and operate without adequate safeguards in place. Such provisions were stillborn law and never utilized in the first place. In this light, this Court finds that Sections 3 and 5 of the 1988 Act were unconstitutional from their inception.

24. Continuing with the deliberation, Supreme Court observed that once Sections 3 and 5 of the Benami Property Act were declared as unconstitutional, it would mean that the Amendment Act of 2016 would in effect create new provisions and new offences as the offences under Section 3(1) for the transactions entered into between 05.09.1988 (when the original Act received the presidential assent) and 25.10.2016 (when the Amendment Act of 2016 was notified), the law cannot retroactively invigorate a still-born criminal offence. Thereafter, it was categorically held that the Amendment Act of 2016 containing criminal provisions would be applicable only prospectively. Supreme Court held as follows:

> In the case at hand, the 2016 Act containing the criminal provisions is applicable only prospectively, as the relevant Sections of the pre-amendment 1988 Act

> containing the penal provision, have been declared as unconstitutional. Therefore, the question of construction of the 2016 Act as retroactive *qua* the penal provisions under Sections 3 or 53, does not arise

25. Supreme Court clarified that as it has held that criminal provisions under the Benami Property Act were arbitrary and incapable of application, the law through the 2016 amendment could not retroactively apply for confiscation of those transactions entered into between 05.09.1988 to 25.10.2016 as the same would amount to punitive punishment. Finally, the Supreme Court concluded as under:

> 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.

26. From the above, it is evident that Supreme Court has declared that the Amendment Act of 2016 is not merely procedural but prescribes substantive provisions. Therefore, concerned authorities cannot initiate or continue criminal prosecution or confiscation proceedings for transactions entered into prior to coming into force of

the 2016 Amendment Act *i.e.*, 25.10.2016. As a consequence, all such transactions or confiscation proceedings shall stand quashed. Supreme Court has also clarified that *in rem* forfeiture provision under Section 5 of the Amendment Act of 2016 being punitive in nature can only be applied prospectively and not retroactively.

27. In view of finality of the law declared by the Supreme Court, the 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 cannot be sustained. Accordingly, those are hereby set aside and quashed.

28. All the writ petitions are allowed in the above terms. No costs.

As a sequel, miscellaneous petitions, pending if any, stand dismissed.

SD/- R. KARTHIKEYAN
ASSISTNAT REGISTRAR

//TRUE COPY//

SECTION OFFICER

To,

1. The Adjudicating Authority, SAFEM (FOP)A and NDPSA, UTSAV, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017
2. The Assistant Commissioner of Income Tax, (Initiating Officer) Benami Transactions Prohibition Unit, Hyderabad 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad- 500004
3. The Secretary (Revenue), Union of India, North Block, New Delhi
4. The Adjudicating Authority, (SAFEM(FOP)A and NDPSA), Shastri Bhavan, 4th Floor, New Building Complex, No.26, Haddows Road, Chennai-600006.
8. The Principal Secretary, Ministry of Finance, Department of Revenue, Union of India, Shastri Bhavan, 4th Floor, New Delhi.
9. The Assistant Commissioner, Ministry of Finance, Income Tax Department, ACIT BPU, Union of India, Hyderabad.

10. The Adjudicating Authority, Prohibition of Benami Property Transaction Act, 1988, Office of the Competent Authority (Safem(FOP) and NDPSA), UTSAV, Department of Revenue, Ministry of Finance, 64/1, G.N. Chetty Road, T. Nagar, Chennai-600017.

11. The officer of the Initiating Officer and Assistant Commissioner of Income-tax, Benami Transactions Prohibition Unit, Andhra Pradesh, Telangana and Yanam, District of Puducherry, 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad-4.

12. The Initiating Officer, Manisha Thomar, IRS, ACIT (BPU), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad.

13. The Approving Authority, S.V. Siva Prasad, IRS, ACIT (BPU), Hyderabad, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad.

14. The Asst. Commissioner of Police, Special Investigation Team (SIT), Beside Traffic Control Room, Opp Kalanjali, Beside L.B. Stadium, Hyderabad.

15. The Assistant Commissioner of Income Tax, Benami Transaction (Prohibition) Unit, Room No. 318, 3rd Floor, Aayakar Bhawan, Basheerbagh, Hyderabad

16. One CC to M/S. YAMMANURU SIRI REDDY, Advocate [OPUC]

17. One CC to SRI B. NARASIMHA SHARMA, S.C. for Income Tax [OPUC]

18. One CC to SRI CH. VENKAT RAMAN, Advocate [OPUC]

19. One CC to SRI B. KAVITHA YADAV, S.C. for Central Government [OPUC]

20. Two CCs to GP for Home, High Court for the State of Telangana at Hyderabad. [OUT]

21. One CC to Assistant Solicitor General of India [OPUC]

22. One CC to M/S. R.S. ASSOCIATES, Advocate [OPUC]

23. One CC to SRI T. SURYA KARAN REDDY, Additional Solicitor General [OPUC]

24. Two CD Copies.

MP

HIGH COURT

DATED:13/09/2022

COMMON ORDER

W.P.NOs. 33191, 33195, 33198, 33199, 33203, 34454, 34670, 34676, 34687, 34691, 34755, 34799, 34800, 34801, 34802, 34803, 35092, 35093, 35113, 35132, 35134, 35144, 35146, 35153, 35154, 35155, 35156, 35171, 35276, 35279 AND 33403 OF 2022; 23070, 23497, 23501, 23566, 23575 OF 2021

ALLOWING THE WRIT PETITIONS
WITHOUT COSTS

25
9/12/22