

OD - 1

IN THE HIGH COURT AT CALCUTTA
Special Jurisdiction [Income Tax]
ORIGINAL SIDE

ITAT/54/2025
IA NO: GA/1/2025, GA/2/2025
SHIV NARAYAN BAHETI (ALIAS SHIV DAGA)
VS
INITIATING OFFICER/DY COMMISSIONER OF
INCOME TAX BENAMI PROHIBITION UNIT KOL

BEFORE :
THE HON'BLE JUSTICE RAJARSHI BHARADWAJ
And
THE HON'BLE JUSTICE SUDIP DEB
Date : 13th August, 2026

Appearance :
Mr. J.P. Khaitan, Sr. Adv.
Mr. Pratyush Jhunjhunwala, Adv.
Ms. Sakshi Singhi, Adv.
...for appellant.

Mr. Amit Sharma, Adv.
...for respondent.

The Court : Heard learned counsel appearing for either of the parties.

There is a delay of 38 days in filing the appeal. We are satisfied with the explanation offered for not preferring the appeal within time. Therefore, the delay is condoned. The application being GA 2 of 2025 is allowed.

The appeal is admitted on the following substantial questions of law for consideration :

"i. Whether on the facts and in the circumstances of the instant case, there was any benami transaction within the meaning of the Benami Transactions (Prohibition) Act, 1988 prior to its amendment with effect from November 1, 2016?

ii. Whether on the facts and in the circumstances of the case the provisions of Prohibition of Benami Property Transactions Act, 1988 as amended with effect from November 1, 2016 can be invoked against the appellant and the purported findings of the Tribunal in that regard are arbitrary, unreasonable and perverse?

iii. In any event and assuming that the amended provisions were available to the authorities for invocation, whether the conditions precedent for such invocation existed and/or were fulfilled and the purported findings of the Tribunal in that regard are arbitrary, unreasonable and perverse?

iv. Whether and in any event the proceedings were conducted in gross violation of the provisions of the statute and/or the principles of natural justice vitiating such proceedings and orders passed therein?

v. Whether and in any event the purported findings of the Tribunal upholding the attachment, reference and adjudication orders and dismissing the appeal have been arrived at by ignoring the relevant materials and/or by taking into consideration irrelevant and/or extraneous materials and are arbitrary, unreasonable and perverse?"

Regarding GA/1/2025, the matter will be heard on 26th August, 2026.

(RAJARSHI BHARADWAJ, J.)

(SUDIP DEB, J.)

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