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**F. No. 414/63/2016-IT(Inv.I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
(Investigation Division)**

Room No.269, North Block,
New Delhi, dated 10th August, 2017

To

**All the Principal CCsIT
All the DsGIT(Inv.)
The DGIT (I&CI)**

Sir/Madam,

Subject: Standard Operating Procedure (SOP) with regard to implementation of Prohibition of Benami Property Transactions Act, 1988 [as amended by Benami Transactions (Prohibition) Amendment Act, 2016], following setting up of dedicated Benami Prohibition Units (BPUs) under each PDIT(Inv)

I am directed to refer to Board's letter of even number dated 02/12/2016 through which brief guidance note containing salient features of the Prohibition of Benami Property Transactions Act, 1988 (the Act) [as amended by the Benami Transactions (Prohibition) Amendment Act, 2016] was circulated with the request to sensitise all concerned for due implementation of the new law. Further to the above, the following important issues in this regard are brought to your notice:

2. The Act is applicable since 1988:

Section 1(3) of the Prohibition of Benami Property Transactions Act, 1988 reads as under:

"The provisions of section 3, 5 and 8 shall come into force at once, and the remaining provisions of this Act shall be deemed to have come into force on the 19th day of May, 1988."

The provisions of sections 3, 5 and 8 of the Prohibition of Benami Property Transactions Act, 1988 came into force w.e.f. 05.09.1988 and the remaining provisions of the Act came into force on 19.05.1988. The amended provisions of the Act [as amended by Benami Transactions (Prohibition) Amendment Act, 2016] came into force w.e.f. 1st November 2016.

3. Change in the implementing authorities through setting-up of dedicated Benami Prohibition Unit (BPU) under each Pr.DIT(Inv):

3.1 Prohibition of Benami Property Transactions Rules 2016 were notified vide GSR 1004(E) dated 25.10.2016. The Act is to be implemented through the Income-tax authorities notified by the Central Government. Vide Notification No. SO 3290(E) dated 25.10.2016, the Central Government directed that the Addl.CIT/JCIT; DCIT/ACIT & TRO working in Range 1 of every Region shall act as Approving Authority (AA), Initiating Officer (IO) and Administrator, respectively. Further, vide Notification No. 3288(E) dated 25.10.2016 it was notified that the Adjudicating Authority & Appellate Authority notified under PMLA shall act as Adjudicating Authority & Appellate Tribunal, respectively under this Act also.

3.2 With a view to ensure more effective and swift action under the Act, dedicated set-up in the form of Benami Prohibition Units (BPUs) has been created replacing the earlier set-up. Under the dedicated set-up, 24 BPUs have been created across the country - one each under each Pr.DIT(Inv.)/DIT(Inv.) charge. Each BPU presently consists of 1 Addl./Joint CIT (Benami Prohibition), 1 Dy./Asstt.CIT (Benami Prohibition), ITO (Benami Prohibition) and other officers/officials. The officers of the BPUs have been assigned jurisdiction vide Notification No. S.O. 1621(E) dated 18th May 2017 (copy enclosed). Thus, the earlier Notification No.SO 3290(E) dated 25.10.2016 stands superseded.

3.3 Duties & functions of the BPU:

The BPU would have the following two-fold duties and functions to discharge –

A. All functions under the PBPT Act, 1988: Duties and functions of IO, Approving Authority and Administrator (including those relating to attachment, confiscation and management of property and prosecution of accused persons) under the Act.

B. Criminal prosecution related monitoring & coordination functions in respect of the respective charges of PDIT(Inv): In addition to the duties and functions mentioned at A above, the BPU shall also discharge duties and perform functions for effective coordination and monitoring of all matters of the respective PDIT(Inv) charges, arising out of criminal prosecutions under the Black Money (Undisclosed Foreign Income and Assets) and Imposition of Tax Act, 2015 (Black Money Act) and the Income-tax Act, 1961 (Income-tax Act). Such functions include the following:

- i. Building the requisite capacity in matters of criminal prosecutions;
- ii. Facilitation in filing of prosecution complaints by the Officers of Investigation Directorates in terms of overseeing the drafting of complaints [for which a check-list may

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- be prepared] and coordination between DDIT(Inv.)/ADIT(Inv.) investigating a particular case from which the prosecution has arisen, Prosecution Counsel(s) and the Court for filing the same;
- iii. Coordination between the Court and the Officers concerned with regard to hearing of prosecution cases, keeping track of dates & nature of hearing and keeping the Officers concerned and Prosecution Counsel(s) informed;
 - iv. Facilitation of logistics, including arranging relevant case records in advance for reference of the Officers concerned & others as and when required, and briefings and their production before the Courts, if required, in coordination with Prosecution Counsel(s);
 - v. Processing of matters relating to payment of the fees of Prosecution Counsels engaged by the Investigation Directorates;
 - vi. Coordination between the Officers concerned and the Standing Counsel(s)/Other Counsels in all those cases where Writ Petitions have been filed against prosecution complaints of Investigation Directorates, including with regard to hearing of such cases, keeping track of dates & nature of hearing and keeping the Officers concerned and Standing Counsel(s) informed.
 - vii. Any other related matter assigned by the PDIT(Inv) concerned

4. Jurisdiction of the IO, Approving Authority and Administrator: Section 3(1) of Prohibition of Benami Property Transactions Act, 1988 states that no person shall enter into any benami transaction. The scheme of the Act revolves around consequences of violation of this section. It is, therefore, appropriate that the jurisdiction is assumed by a BPU when any of the 3 limbs viz. benami transaction/property, benamidar or beneficial owner falls under its assigned territorial jurisdiction.

In cases where the benami property/transaction, beneficial owner and/or benamidar are located in territorial jurisdictions of different BPUs, the BPU from which the first show cause notice u/s 24 of Prohibition of Benami Property Transactions Act has been issued shall assume jurisdiction over the case and shall intimate the other BPUs concerned regarding assumption of jurisdiction in that particular case involving benami property/transaction, benamidar and beneficial owner.

Each benami transaction/property may be considered as a separate case. The BPU assuming jurisdiction in such a case shall ensure that **the fact of assuming jurisdiction by it is brought to the notice of other BPUs concerned with a view to avoid multiple show cause notices/actions by other BPUs concerned in such a case.**

5. Certain important issues with regard to the Act:

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- i. **The Act to have overriding effect** – As per section 67 of the Act, its provisions shall have effect, notwithstanding anything inconsistent therewith contained in any other law for the time being in force.
 - ii. **The Act is applicable from 1988** – As mentioned above; the Act is applicable from 1988. Benami property/transaction and the persons involved are liable for consequences in accordance with the law prevalent at that point of time. Prosecution provisions in respect of benami transaction entered into on or after 01.11.2016 are more rigorous.
 - iii. **Most important concepts/terms in the Act include the following:**
 - ❖ ‘Benami transaction’ as defined under section 2(9)
 - ❖ ‘Benami property’ as defined under section 2(8)
 - ❖ ‘Attachment’ as defined under section 2(5)
 - ❖ ‘Benamidar’ as defined under section 2(10)
 - ❖ ‘Beneficial owner’ as defined under section 2(12)
 - ❖ ‘Property’ as defined under section 2(26)
 - ❖ ‘Transfer’ as defined under section 2(29)
 - ❖ ‘Fair market value’ as defined under section 2(16)
 - ❖ ‘Person’ as defined under section 2(24)
 - iv. **Benami property includes the proceeds from such property** – As per section 2(8) of the Act, benami property includes proceeds from such property.
 - v. **Prohibition on re-transfer of property by benamidar** – Section 6(1) of the Act prohibits re-transfer of the benami property to the beneficial owner or any other person acting on his behalf, and section 6(2) declares such re-transfers to be null and void.
 - vi. **Previous sanction of the CBDT for filing prosecution** – Prosecution under the Act requires previous sanction of the CBDT (Section 55).
6. **Important stages in implementation of the Act:**
- i. The first stage is, *prima facie*, detection/identification of benami transaction/property and bringing it to the notice of the IO (ACIT/DCIT), if detection is by an authority other than the IO.
 - ii. Detection/identification of benami transaction/property is followed by the statutory process of provisional attachment, adjudication and confiscation of the property involved in benami transaction, as provided in Chapter IV of the Act. Opportunity of being heard is to be provided before any adverse inference is drawn.
 - iii. The IO is required to process the case for prosecution of the persons concerned under sections 3, 53 and 54, at any stage depending on the facts of the case.
7. **Certain important issues with regard to attachment of property involved in benami transaction:**

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i. Section 24 of the Act provides for notice and attachment of property involved in benami transaction. The actions, as envisaged under section 24, are broadly as under:

Section	Broad action
Section 24(1)	Issuance of show cause notice by Initiating Officer (IO) to benamidar
Section 24(2)	Copy of the show cause to beneficial owner, if his identity is known
Section 24(3)	Provisional attachment of the property by IO with prior approval of Approving Authority for maximum 90 days from date of issuance of show cause notice under section 24(1) Provisional attachment when IO is of opinion that the property may be alienated during the period specified in the show cause notice under section 24(1)
Section 24(4)	(a) Where provisional attachment has been made under section 24(3), the IO to pass order within 90 days from date of issuance of show cause notice under section 24(1) with prior approval of Approving Authority, continuing provisional attachment till passing of order by Adjudicating Authority under section 26(3) OR revoke provisional attachment with prior approval of Approving Authority (b) Where provisional attachment has not been made under section 24(3), the IO to pass order within 90 days from date of issuance of show cause notice under section 24(1) with prior approval of Approving Authority, provisionally attaching the property till passing of order by Adjudicating Authority under section 26(3) OR decide not to attach the property with prior approval of Approving Authority
Section 24(5)	Where the IO passes order continuing provisional attachment OR provisionally attaching the property, the IO to draw up statement of the case within 15 days from date of attachment and refer it to Adjudicating Authority

ii. **Provisional Attachment of the benami property** is required to be done through a speaking order. The order should include due analysis of evidence leading to the conclusion that the property is benami property/involved in benami transactions under the Act. The order should also include appropriately the information/details indicated in the proforma of statement/reference (**Annexure-I**) to be made to the Adjudicating Authority.

iii. The following important aspects need to be kept in mind while making reference to the Adjudicating Authority u/s 24(5) of the Act:

a. Proforma of the statement/reference need to be drawn up as per **Annexure-I**

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- b. The statement/reference need to be **filed in the office of Adjudicating Authority** with Registrar/Administrative Officer **within 15 days** of passing the order under section 24(4)(a)(i) or under section 24(4)(b)(i). It must be noted that the Adjudicating Authority does not have power to condone delay in filing of the reference/statement.
- c. All relevant papers (refer Annexure-I) including correspondence in this regard need to be filed with the Registrar/Administrative Officer, along-with the reference/statement to the Adjudicating Authority.
- d. While making reference under section 24(5), Initiating Officer need to pray for confirmation of his order passed under section 24(4), giving due justification.
- e. The Initiating Officer need to attach duly certified copies of relevant documents along-with the reference and retain the original documents as the same may be required for various other proceedings under the Act.
- f. Attention is also invited to other important points for the Initiating Officer/Approving Authority w.r.t. the statement/reference to be drawn under section 24(5) as given in **Annexure-I**.

iv. Approval by Approving Authority: While taking approval of Approving Authority, the IO should follow **single file system** with a view to expedite the process. However, while granting the approval, the Approving Authority is to keep the following indicative aspects in his mind:

- a. There should be due application of mind by Approving Authority before giving approval for provisional attachment of benami property. Such application of mind should get reflected in writing on the Note Sheet.
- b. While recording approval on the Note Sheet, Approving Authority would record the reasons clearly and specifically w.r.t. each benami property/transaction separately.
- c. It needs to be kept in mind that a copy of the approval order is required to be enclosed with the reference to be made to the Adjudicating Authority. Therefore, relevant extracts of the Note Sheet containing approval of Approving Authority (Approval Order) is to be enclosed with the statement/reference to be made to the Adjudicating Authority u/s. 24(5).

8. Prosecution under the Act -certain important issues:

i. Stage of filing prosecution complaints – As per relevant provisions of the Act, filing of prosecution complaints is not linked with attachment or confiscation of the benami property. Therefore, attachment or confiscation is not a pre-requisite for filing prosecution complaint under the Act. However, fulfillment of necessary ingredients of the offence(s) under the Act is necessary for filing of prosecution complaint(s), subject to requisite previous sanction of the CBDT.

ii. **Who can file prosecution complaints** – As per provisions of section 50(3) of the Act, ‘the authority’ defined under section 2(6) r.w.s. 18(1) can file prosecution complaint under the Act. As per section 18(1) r.w.s. 2(6) of the Act, the Initiating Officer, Approving Authority, Administrator and Adjudicating Authority are empowered to file prosecution complaints under the Act. However, primary responsibility for processing prosecution complaint for benami transactions rests with the Initiating Officer.

iii. **Proforma for seeking previous sanction of the CBDT for filing prosecution complaint**– In view of provisions of section 55 of the Act, proposals for prosecution under the Act is to be sent to the Under Secretary(Investigation-I), CBDT, Room No.269, North Block, New Delhi-110001 for obtaining previous sanction of the CBDT. Such proposal, in respect of each benami property/transaction separately may be submitted in the **proforma given in Annexure-II** to this SOP. The proforma is to be submitted by the IO under his signature to the DGIT(Inv) concerned through proper channel who, in turn, is to forward it to the CBDT after ensuring that the same is complete in all respects.

9. **Giving information of benami transaction/property to the IO** – Any complaint/information of benami transaction/property received by an Income-tax authority may generally include/imply complaint of tax evasion also. Therefore, the complaint of benami property shall be dealt with in the same manner as a tax evasion petition (TEP) and the procedure laid down for handling a TEP may be followed for handling the complaint/information of benami property/transaction also. The Pr.DIT(Inv.)/DIT(Inv.) concerned of the Central Registry Unit (CRU) shall disseminate the complaint to BPU with specific reference to appropriate action under Prohibition of Benami Property Transactions Act, and to an Investigation Unit with specific reference to appropriate action under the Income-tax Act. However, whenever an officer of the Investigation Directorate or any other Income-tax authority comes across any information during investigation/enquiry which may be relevant for action under the Act, a report in the proforma given at **Annexure-III** to this SOP, inter alia, including relevant facts is to be sent to the Initiating Officer by such officer of the Investigation Directorate or such other Income-tax authority with prior administrative approval of the Unit Head or Range Head, as the case may be, without any delay. Such report is to be sent to the Initiating Officer in respect of each benami property/transaction, separately. It is clarified that in the cases of Delhi and Mumbai where there are two BPUs having concurrent jurisdiction, the Income-tax authority (other than officer of the Investigation Directorate) shall send the report in the proforma given at the **Annexure-III**, through proper channel, to the DGIT(Inv.) concerned and he would forward the case to either BPU-1 or BPU-2, inter alia, taking into consideration their existing workload. In connection with the above, it is further clarified that the officers of a Pr.DIT(Inv.) charge should send the report in the specified proforma to BPU of the respective Pr.DIT(Inv.) charge only.

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10. Issues relevant for Prohibition of Benami Property Transactions Act, 1988 to be kept in view while investigating cases under the Income-tax Act: With a view to enable appropriate action under the Act expeditiously, the officers of the Investigation Directorates, Directorate of I&CI and other charges while conducting investigation/enquiry under the Income-tax Act (which include searches, surveys, summons, etc.) need to be sensitive to the information that may be relevant for the proceedings under Prohibition of Benami Property Transactions Act. The Investigating Officers need to keep the following indicative aspects in their mind:

- a) Identification and examination of legal/apparent owner(s)/benamidar and beneficial/real owner(s) of the property, inter alia w.r.t. holding/transferring of the property and payment of consideration for such property.
- b) Whether the property is held/transferred for the immediate or future benefit, direct or indirect, of the person who has provided the consideration.
- c) Examination of the source of income through which the property was acquired.
- d) Whether a transaction or an arrangement in respect of the property has been made in a fictitious name.
- e) Whether the apparent owner is not aware of or denies knowledge of the property? Such a situation may lead to classification of the property as benami property.
- f) A property where the person providing the consideration is not traceable or is fictitious may also be classified as benami property.
- g) Who is bearing maintenance charges (including taxes, etc.) in respect of the property?
- h) Who is in possession of the title deed of the property?
- i) Upon identification of a property as benami property or in case where the Investigating Officer has *prima facie* reason to believe that the property in question may be a benami property, the information is to be passed on to the Initiating Officer without any delay in accordance with procedure mentioned in para 9 above. The Initiating Officer, thereafter, may take necessary action u/s. 24 and under other provisions of the Act.

11. Harmonious interpretation of the provisions of Income-tax Act and Prohibition of Benami Property Transactions Act – Every possible effort should be made to facilitate harmonious interpretation of both the Acts with a view to avoid contradictory actions under these statutes. The issues in this regard may include the following:

- i. **Where the source of acquisition of the property is explained but the property is acquired in the name of benamidar** – Such instances are likely to be rare because the main purpose of indulging into benami transactions is to use unexplained money for the purpose of acquisition of assets/properties/transactions in the name of benamidars. In such cases, where pursuant to investigation of the funds trail, ownership of property and attendant circumstances, it is found that the source of acquisition of the property is duly explained in the hands of its real owner, no implication appears under the Income-tax Act

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with regard to the source of acquisition in the hands of either the apparent owner or real owner. However, the Prohibition of Benami Property Transactions Act appears applicable in such cases if the property is held for immediate or future benefit of the beneficial owner.

- ii. **Where the source of acquisition of the property is unexplained and the property is acquired in the name of benamidar** – In such cases, where pursuant to investigation of the funds trail, ownership of property and attendant circumstances, it is found that the source of acquisition of the property is unexplained in the hands of its real owner, substantive implication appears in the hands of its real owner with regard to the source of acquisition under the Income-tax Act. Protective implication could be in the hands of its apparent owner, in such cases. Simultaneously, the Prohibition of Benami Property Transactions Act also appears applicable in such cases.
- iii. **Where the transaction/arrangement in respect of a property is carried out in a fictitious name** – In such cases, it appears more appropriate to take action with regard to the source of transaction/property under the Income-tax Act in the hands of its real owner if such source is unexplained. Simultaneously, the Prohibition of Benami Property Transactions Act also appears applicable in such cases.
- iv. **The transaction/arrangement in respect of a property where the owner of the property is not aware of or denies knowledge of such ownership** – In such cases, where it is found that the source of transaction/property is unexplained in the hands of its real owner, substantive implication appears in the hands of its real owner with regard to the source, and protective implication in the hands of its apparent owner. Simultaneously, the Prohibition of Benami Property Transactions Act also appears applicable in such cases. Prosecution of the apparent owner/benamidar may depend upon facts and circumstances of each case with regard to his involvement/inducement.
- v. **The transaction/arrangement in respect of a property where the person providing the consideration (i.e. the real owner) is not traceable or is fictitious** – In such cases, where it is found that the source of transaction/property is unexplained, substantive implication appears to be in the hands of its apparent owner with regard to the source. Simultaneously, the Prohibition of Benami Property Transactions Act also appears applicable in such cases.
- vi. **Seizure under the Income-tax Act and attachment under the Prohibition of Benami Property Transactions Act** – During the course of search & seizure under the Income-tax Act, the authorized officer may put prohibitory order (PO) u/s 132(3) or seize an unexplained asset. However, in the light of the overriding effect of Prohibition of Benami Property Transactions Act (section 67), such PO or seizure may not be a bar to the provisional attachment under the Prohibition of Benami Property Transactions Act. The following illustrations appear relevant in this context:

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Illustration 1: Where PO has been put with regard to an asset/property, such asset could be subjected to provisional attachment under the Prohibition of Benami Property Transactions Act even during currency of the PO. Pursuant to such provisional attachment, however, the PO may cease to have effect.

Illustration 2: Where an unexplained asset (cash, jewellery or other valuable) has been seized by the authorized officer and such asset held to be a benami property, the same could be subjected to provisional attachment under the Prohibition of Benami Property Transactions Act. In such cases, the attachment order could be served on the owner(s) with a copy marked to the custodian i.e. Pr.DIT(Inv.)/DIT(Inv.) concerned.

12. Overall coordination between the Investigating Unit/Charge and Benami Prohibition Unit (BPU) is responsibility of Pr.DIT(Inv.)/DIT(Inv.) – As the Benami Prohibition Unit (BPU) has been placed under the administrative control of each Pr.DIT(Inv.)/DIT(Inv.), the responsibility of coordination between the Investigating Unit/Charge and BPU lies with the respective Pr.DIT(Inv.)/DIT(Inv.) with a view to ensure effective and swift action under the Act. Further, Pr.DIT(Inv.)/DIT(Inv.) concerned, as overall administrative/supervisory in charge of Initiating Officer and Approving Authority, should ensure compliance by them of the guidelines in this SOP. The Pr.DIT (Inv)/DIT(Inv) shall also furnish a **monthly report to the Board in respect of actions taken under the Act in the proforma attached at Annexure-IV**. **The monthly report must be emailed by 5th of the following month to usinv1-cbdt@nic.in & anima.barnwal@nic.in.**

13. The above SOP may be brought to notice of all concerned in your Region for strict compliance.

Encl.: As above.

Yours faithfully,

Mritunjaya
10/02/17

(Mritunjaya Sharma)

DCIT (OSD) Inv.I, CBDT

Ph.: 011-2309-5464

Fax: 011-2309-2802

o/c

Issued
11/08/17

Annexure-I

Proforma of the statement/reference to be drawn under section 24(5)

To
The Adjudicating Authority,
Prohibition of Benami Property Transactions Act, 1988
as amended by Benami Transactions (Prohibition) Amendment Act, 2016
Department of Revenue, Ministry of Finance,
Room No. 26, 4th Floor,
Jeevandeep Building, Parliament Street,
New Delhi-110001
Tel- 011-23363620, FAX- 011-23344011,
email: registraraapmla-rev@nic.in

Kind attention: Registrar/Administrative Officer

Sub: Reference under section 24(5) before the Adjudicating Authority, Prohibition of Benami Property Transactions Act, 1988 as amended by Benami Transactions (Prohibition) Amendment Act, 2016

1. Reference No.....
2. Order No. and Date of Order under section 24(4).....
3. Name, Address, Designation, Phone/Fax no., Mobile no., Email of:
 - I. Initiating officer
 - II. Approving Authority
4. Name, Address and other contact details of the following:
 - i. Benamidar
 - ii. Beneficial Owner
 - iii. Interested parties, if any, including Bank, Company
 - iv. The person, if any, who has made claim in respect of the property during the proceedings under section 24
5. Details of the properties provisionally attached under section 24(4):
 - a. Movable property
 - b. Immovable property
6. Copy of the Provisional Attachment Order passed under section 24(3)
7. Copy of the Provisional Attachment Order passed under section 24(4)
8. Copy of the approval order passed by the Approving Authority
9. Reasons for issuance of Provisional Attachment Order
10. Property-wise detailed analysis of evidence leading to the conclusion that the property is benami property/involved in benami transactions under the Act
11. List of relied upon documents to be enclosed with reference u/s 24(5):

- i. Copy of reference letter received from any agency for action under Prohibition of Benami Property Transactions Act, 1988 as amended by Benami Transactions (Prohibition) Amendment Act, 2016
 - ii. A copy of Circular/Order/Notification, if any, appointing the Deputy/Assistant Commissioner concerned as Initiating Officer and Additional/Joint Commissioner concerned as Approving Authority
 - iii. Copy of the show cause notice issued under section 24(1)
 - iv. Copy of the reply submitted by the noticees concerned
 - v. Copy of the Conveyance/Transfer Deeds, if any
 - vi. Copy of Bank Account(s), if any
 - vii. Copies of statements of persons, if any
 - viii. Any other documents which the Initiating Officer relies upon for filing reference under section 24(5) or for passing order under section 24(4)
12. Prayer.....

Place:.....

Date:.....

**Initiating officer
Name and Designation**

Important points for the Initiating Officer/Approving Authority w.r.t. the statement/reference to be drawn under section 24(5):

1. Each reference, pleading, affidavit and other papers to be filed before the Adjudicating Authority shall be fairly, legibly type-written or printed in Hindi or English on durable white foolscap folio paper of Metric A-4 size (30.5 cm long and 21.5 cm wide) on one side of paper only in double space with left margin of 5 cm and right margin of 2.5 cm paginated, indexed and stitched together in the paper book form.
2. The Initiating Officer shall also file soft copy (in word format) along with the reference application under section 24(5).
3. The Initiating Officer shall affix his signature and also state his name in capital letters near his signature and initial or sign at the bottom of each page with date on the last page.
4. The attestation of documents annexed to the reference or reply shall be made at the end of the document by writing, "This annexure is the true copy of the original document". After this the attester should put his signature, name and designation, clearly.
5. The statement/reference in above format shall be filed in duly indexed paper book in **triplicate** in spiral bound copies (one copy for each Member). There are three Members in the Adjudicating Authority- Chairman, Member (Admin) & Member (Law).
6. Paper Books are also required to be served on Benamidar/Beneficial Owner/Interested Parties/Parties claiming the property along with notice under section 26(1). Thus, such spare copies will also be required.
7. If any document/deed/statement/order etc. is in a language other than English, then certified English translation thereof shall also be filed.
8. The statement/reference is to be filed along with forwarding letter by the Initiating Officer.
9. Until further orders, the provisions of Adjudicating Authority (Procedure) Regulation 2013, Prevention of Money Laundering Act, 2002 shall, subject to the provisions of this Act and to the extent permissible, be applicable in so far as may be to this Act also with reference to section 11 of Prohibition of the Benami Property Transactions Act, 1988.

Annexure-II

Proforma of proposal for seeking previous sanction of the CBDT, as required under section 55, before filing of prosecution complaint
[Separate proposal for each benami transaction/property]

Sr. No.	Items	Details/Particulars
1.	Brief particulars of the benami transaction for which the person is sought to be prosecuted along-with nature, particulars & location of benami property involved	
2.	Details of the apparent owner/benamidar (name, address, PAN/Aadhar, etc.)	
3.	Details of the real owner/beneficiary (name, address, PAN/Aadhar, etc.)	
4.	Approximate fair market value of the benami property (in Rs. lakh)	
5.	Specific facts and evidence establishing the benami transaction within the meaning of the provisions of section 2(9) of the Act	
6.	Offence(s) in respect of which CBDT's previous sanction for filing prosecution complaint(s) is sought	
7.	Specific facts and evidence indicating fulfilment of the ingredients of the offence(s) as defined under the Act	
8.	Copies of the orders (if any) of provisional attachment, confiscation, Adjudication, Appeals etc.	
9.	Any other fact/issue relevant for seeking previous sanction of the Board under section 55 of the Act	

Signature, Name & Designation of Initiating Officer

Date & place

Annexure-III

Proforma of information of benami transaction/property to be sent to the Initiating Officer

[Separate annexure for each benami property/transaction]

Particulars of the real owner (such as name, address, PAN/Aadhar)	Particulars of the benamidar (such as name, address, PAN/Aadhar)	Particulars of the benami property/ transaction, including description of the property such as particulars & address etc of immovable property; bank account number with name & address of the bank; demat account number with name & address of the financial institution etc	Approximate fair market value of the benami property/transaction (in Rs. lakh)	Specific facts and evidence (including documents etc) indicating it to be a benami transaction/property within the meaning of the provisions of section 2(9) and 2(8) of the Act (to be enclosed along-with this)

Signature, name & designation of the officer sending information

Date

Place

