
CRITICAL ANALYSIS OF BENAMI TRANSACTIONS (PROHIBITION) AMENDMENT ACT, 2016 WITH RELEVANCE TO 1988 ACT

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I. ABSTRACT

"Benami transactions not only undermine the integrity of the financial system but also pose a threat to the rule of law." - Justice Mukul Mudgal,

In India, one of the main industries for the generation and investment of unreported income, or "black money," is real estate. The Benami Act was created to stop using illicit funds and guarantee that all real estate transactions are carried out in the owner's name and with money familiar to him. Due to the nature of the relationships between the parties who engage in these transactions, it is easier said than done to eradicate benami transactions from society. On September 5th, 1988, the Benami Transaction (Prohibition) Act became operative for the first time; however, due to numerous flaws, illegal activity continued. It wasn't until the act's amendment in 2016, which took effect on November 1 of that same year. Due to the sheer nature of the connections between the parties involved in such transactions, benami transactions in their entirety are actually rather challenging to hide from the public.

Benami transactions are self-sterilizing since they are no longer restricted to transactions between the true proprietor and the benamidar. Instead, they have changed too many other structures like money laundering. In the following research, the researchers dwell deeper into this act, and the amendments made to the act, to further understand and analyse the drawbacks and difficulties of this act. Benami Transaction Act, 2016 will be critically analysed while drawing a line between the dimensions that have been altered and the impact on the legal sphere

Keywords: Benami, Black Money, Fiduciary Relationships, Benami Transactions, Transfer, Real Estate.

II. Introduction

The Benami Transaction (Prohibition) Act 1988 was established to forbid and limit this type of transaction, the right to reclaim Benami property, and any other related transaction. This act aimed to discourage individuals from using these transactions for dishonest activities like monetary laundering, tax fraud, and asset diversion to mask insolvency and obstruct creditors' rightful claims¹. Benami Transactions revolved around the distinctive aspect that there is no advantage to the individual in whose name the sale is made. Benamdar is any individual whose name is used for the transaction of property. Benamdar is simply an assumed name for a person whose name is valuable ownership of property. And this act was enforced as a harsh penalty on those trying to evade the law by holding onto property illegally in the manner just illustrated.

Benami, property holdings are subject to confiscation and can result in jail time or a fine. In order to better prevent benami transactions, the Act was amended in 2016. The 2016 amendment's primary goals were to outlaw benami transactions and impose severe penalties on those who violated them. The revised Act added provisions for the seizure of benami property and the prosecution of those responsible for benami transactions. Furthermore, it established specialized courts to hear these cases and established a regulatory framework for examining and prosecuting benami transactions². This was due to the widespread transactions involving Benami property in the nation with the intention of evading taxes.

These transactions, which are often real estate purchases and were once rather widespread in the Indian economy, are thought to be a contributing component to the money laundering issue. The law forbids all benami transactions and gives authorities the right to seize benami-held assets without consideration. Benami transactions have been purging since they are no longer restricted to transactions between the genuine owner and the benamdar. They have adapted to many different forms, such as money laundering. Despite the Act's prohibitions, benami transactions are nevertheless common in India, and the Act's efficiency and application have drawn criticism. The criticism for the act lies within its limited definition of "benami transactions", which leaves out several transactions that could be used to commit money

¹ Indulia, B., & Apoorva. (2022, January 20). *Benami transactions: Meaning and facets*. SCC Blog. Retrieved April 24, 2023, from <https://www.sconline.com/blog/post/2022/01/13/benami-transactions>.

² "Benami Act provisions to come into force from 1 November". Livemint. 28 October 2016. Retrieved 17 February 2017.

laundering and other illicit crimes. Concerns about the Act's ineffective enforcement are also raised by the very low number of prosecutions and convictions.

Therefore, the effectiveness of this act in reducing this particular type of transaction, as well as its shortcomings and difficulties of the previous act and the amended act, will be critically examined in this research article. The 2016 Act amendments and how they affected the Act's execution will also be covered in this paper. To thoroughly study the Act and its consequences for India's active battle against corruption and illegal financial flows, the research will draw on pertinent case laws, legislative debates, and scholarly literature.

III. Research Methodology

The study of – “Critical Analysis of Benami Transaction (Prohibition) Act, 2016” utilizes the research methodology of doctrinal research. Widely known as the armchair research, this research form requires the researcher to study the materials such as books, journals, articles, etc. The researcher conceptualizes this form of research as apt for the present research issue. The essentials for performing an effective research in this sphere would be guided through books, opinionated articles, research papers, journal publications relating to Transfer of Property Act as well as numerous statutes and case laws which would help in effectively disclosing information about the concept pertaining to the research issue.

IV. Scope of the study

The current research strives to analyse the vital aspects of the Benami Transactions (Prohibition) Act of 2016 and its salient features. Examining the need to bring in a novel act in 2016 after the previously presented act in 1988 is the bone of contention. The study shall be extending to critically examine the drawbacks of the old act and the manner in which the 2016 act curtails them from being a part of the legal system. In this pursuit, the researchers aims at critically analysing other landmark cases that made path breaking changes in this sphere and their actual prominence in the society. Though there exist numerous sources examining each of the acts individually there is lack of nexus drawn between the demerits and struck amendments that have been foster to strengthen the new Benami Act of 2016.

V. Research Questions

The researcher in the present paper analyses the following issues that include:

1. What was the necessity to incorporate a new Benami Transactions (Prohibition) Act of 2016?
2. What features constituted in 1988 act led to its scrapping and the need to transform the salient features as under the new 2016 Benami Act?
3. What were the essential aspects and features implemented under the new act over previous 1988 Benami Act?

VI. Research Objectives

This paper analyses the Benami Transaction Prohibition Act of adhering to the following research objectives:

1. To discover the gaps in legal amendments that were incorporated in 2016 act which were lacking previously.
2. To critically analyse the essentiality of bring in a new 2016 act with emphasis on its salient features.
3. To examine the unordered features and implications of the 1988 act.

VII. Literature Review

➤ *India: Benami Transactions (Prohibition) Amendment Act, 2016.*³

The present journal articles aids the research through its critical examination of the need for the Benami act of 2016 focusing on its implications in the society. Framing basic understanding of the important aspects of the new act the journal clearly defines the parties and their roles in a benami transaction.

³ Benami Transactions (prohibition) amendment act, 2016 - real estate - india Benami Transactions (Prohibition) Amendment Act, 2016 - Real Estate - India, <https://www.mondaq.com/india/real-estate/554572/benami-transactions-prohibition-amendment-act>.

➤ ***A Study on the Evolution of Prohibition of Benami Property Transactions Act from 1988 TO 2016⁴***

This literature plays a vital role in facilitating the researchers to grasp the background of the previous act of 1988 and the path leading to amendment of the novel 2016 act. Besides drawing a well drafted plan of the legislature to inculcate the new act it also aptly addresses the possible aspects that would have led to new amendments.

➤ ***The Benami Act, 2016, and changes brought by Supreme Court⁵***

The research paper is backed by numerous landmark cases and the series of judgements governing the changing facets of the Benami Act since 1988. This paper publishing plays a vital role in compiling judicial acts of striking down and incorporating provisions to the Benami act.

➤ ***Benami Transactions: Meaning and Facets⁶***

Drawing a reasonable distinction between the old and new acts, this literature aims to draw the background of conflicting grey area. Addressing the novel aspects amended in the 2016 benami act, this paper helps the research to assess the necessity and impact of the new act in a wide spectrum.

➤ ***THE BENAMI TRANSACTIONS (PROHIBITION) AMENDMENT ACT, 2016⁷***

Analysing basic and in deep concepts of the Benami act was aided through the Benami Transactions (Prohibition) Amendment Act, 2016 providing a wholesome understanding of bare essential components governing the act.

⁴ A study on the evolution of prohibition of Benami property transactions , <https://www.cms.ac.in/pdf/a-study-on-the-volution-of-prohibition-of-benami-property-Transactions-Act-from-1988-to-2016.pdf>.

⁵ The benami act, 2016, and changes brought by Supreme Court Deccan Herald, <https://www.deccanherald.com/national/expained-the-benami-act-2016-and-changes-brought-by-supreme-court-1138840.html>.

⁶ Benami transactions: Meaning and facets SCC Blog, <https://www.scconline.com/blog/post/2022/01/13/benami-transactions>.

⁷ Ministry of Law and Justice - PRS Legislative Research, https://prsindia.org/files/bills_acts/bills_parliament/2015/Benami_Transactions_Act,_2016_2.pdf (last visited May 2, 2023)

➤ ***Long Stretching Impressions of the Benami Transactions (Prohibition) Amendment Act, 2016***⁸

The paper captures the changes made to the old Benami act and the need to do so for proper adjudication of law. It strongly backs the research by proposing the hardships and changes the acts have brought in the sphere of real estate and drawing the difference between the old and new acts in a brief manner.

➤ ***A Legal Critical Analysis of Benami Transaction Act 1988***⁹

This research article addresses the research to delve deep into the findings and implications of adverse effects of the new benami act. Comprehending its salient features it helps the researchers to understand the legal spirit and concept of binami transactions in a comprehensive way.

VIII. Critical Analysis

❖ Meaning and the Concept behind the term “Benami Transaction”

"Benami" comes from a Persian term that means analogous or nameless. In the case of ***"Ram Baran Yadav v. State of Bihar"***¹⁰, the Supreme Court held that "benami" derives from the Persian language and means "without a name". The court also held that a benami transaction is a legal concept that has been recognised in various legal systems around the world.

The term "benami" represents a situation in which a property has been acquired or transferred by one person (referred to as the **"benamidar"**) but is actually owned by another person (referred to as the **"beneficial owner"**) In a benami transaction, the property's true owner is concealed behind a ruse of nominal or false ownership. In other words, in a benami transaction, the real owner of the property is hidden behind a facade of fake or nominal ownership.

⁸ Long stretching impressions of the Benami Transactions (Prohibition) Amendment Act 2016, <https://tnnl.ac.in/pdf/2019/Jonural>.

⁹ A Legal Critical Analysis of Benami Transaction Act 1988, <https://ijesc.org/upload/ee04d1c21efa9748e6df5bd628c43adc.A%20Legal%20Critical%20Analysis%20of%20Benami%20Transaction%20Act%201988.pdf>.

¹⁰ Ram Baran Yadav v. State of Bihar, 1991 (1) BLJR 587.

Benamidars are those involved in such transactions who have no rights to the property other than the transfer and legally registered name. If the property's owner rejects or denies knowing anything about the title of the said property, and if the individual giving the payment is known to be fictional or impossible to find, the Benamidar may likewise be a fictitious person. It is also possible that the beneficial owner is unknown¹¹. The beneficiary owner is the one who considers things like whether a benami property is in their best interests now or in the future, such as tax avoidance, delaying payments to creditors, or using black money.

In the matter of *“Thakur Bhim Singh v. Thakur Kan Singh”*¹², the Apex Court made a note that the concept had greatly broadened the idea of a "Benami Transaction", and generally, there are two different types of transactions in its scope. According to the supreme court, it essentially covers two different kinds of transactions in the first instance, when a person purchases real estate using their own funds in the name of another without intending to gain anything from that transaction, and in the second instance, when the property-owner completes a transfer in the other party's favor without intending to transfer the title to that party.

The conceptualization behind the term "Benami transaction" includes the following transactions:

- Benami transactions include holding property under a false identity.
- The actual property-owner is either unaware of their own title or does not know their genuine owner.
- When the beneficiary owner is unknown, or the person supplying the consideration cannot be located.

The concept behind the Act is to ensure transparency in property transactions and prevent the misuse of property for illegal activities. And to discourage the practice of holding property benami and promote legitimate transactions where the property's true owner is clear and transparent.

¹¹ Ram Baran Yadav v. State of Bihar, 1991 (1) BLJR 587.

¹² Thakur Bhim Singh v. Thakur Kan Singh [1980] 3 SCC 72.

❖ Important Legal Terms under the 2016 Benami Transactions (Prohibition) Act

- *Benami Transaction*

A "Benami" transaction, as defined under Section 2(9) of the Act is a transaction in which, which literally translates to "without a name," is a transaction with regard to a property that is carried out under a false name, in case the owner of such property denies knowing about such pleasure of ownership, or if the actual owner's identity is unclear. However there exists certain exceptions for the same that include:

- A karta of the family
- Brother or sister of linear descendant or ascendant
- A person who is within a "*fiduciary capacity*" for the benefit of another
- An individual standing for the benefit of the child or spouse¹³

- *Benamidar*

A Benamidar is termed as any natural or legal person, including a person whose name is used fictitiously, in whose name any property is held or transferred.

- *Beneficial Owner*

A Beneficial Owner, whether or not his identity is specifically known is an individual for whom the benefit the Benamidar holds the property.

Illustration: Mr. A purchases land and gets it registered while the payment was actually made by another person Ms. B. In such a case, Ms. B would be the beneficial owner while Mr. A had merely agreed to hold the property for her. Here, Mr. A is the Benamidar while Ms. B would be the Beneficial Owner.

¹³Benami Transactions (prohibition) amendment act, 2016 - real estate - india Benami Transactions (Prohibition) Amendment Act, 2016 - Real Estate - India, <https://www.mondaq.com/india/real-estate/554572/benami-transactions-prohibition-amendment-act>.

❖ SALIENT FEATURES OF THE BENAMI TRANSACTIONS (PROHIBITION) AMENDMENT ACT, 2016

DRAWBACKS OF THE 1988 ACT THAT WERE OVERCOMED BY 2016 AMENDMENT ACT:

The Benami Transactions (Prohibition) Act, 1988 is an Indian statute that prohibits benami transactions and provides for confiscation of properties held benami. While the Act has some merits in preventing illicit transactions and curbing corruption, there are also more demerits associated with it:

1. Ambiguity in the definition of benami transactions: The 1988 Act does not provide a clear and comprehensive definition of what constitutes a benami transaction, which can lead to ambiguity and confusion in its implementation. The new amendment act of 2016 defines a Benami Transaction more comprehensively.

- S.2 of The Benami Transactions Prohibition Act, 1988

(a) "Benami transaction means any transaction in which property is transferred to one person for a consideration paid or provided by another person,"¹⁴

- Section 4 (9) of the 2016 amended act states that,

"Benami transaction means -

(A) a transaction or an arrangement

(a) where a property is transferred to, or is held by, a person, and the consideration for such property has been provided, or paid by, another person; and

(b) the property is held for the immediate or future benefit, direct or indirect, of the person who has provided the consideration,"¹⁵

¹⁴ S.2 of The Benami Transactions Prohibition Act, 1988.

¹⁵ Section 4 (9) of THE BENAMI TRANSACTIONS (PROHIBITION) AMENDMENT ACT, 2016.

2. **This act covers wider aspect of Benami property:** The 2016 act provided for punishment of transfer of title and possession of a property without paying actual consideration whereas the old act only considered transfer of title as an offence. ‘The Act defines a benami transaction as a transaction where: A property is held by or transferred to a person, but has been provided for or paid by another person or the transaction is made in a fictitious name, in case the owner has no knowledge of owning that property or if the individual providing consideration is intractable.’¹⁶
3. **Lack of clarity on the scope of confiscation:** The 1988 Act provides for the confiscation of benami properties, but it does not specify the scope and process of confiscation. This can lead to overreach and unjustified confiscation of properties. Section 5 of The Benami Transactions Prohibitions Act, 1988 describes about mere acquisition of Benami property but 2016 Amendment act provides for detailed process of adjudication, confiscation, authorities and control process over Benami properties.

“*Thakur Bhim Singh v. Thakur Kan Singh*¹⁷”: In this case, the assertion by Supreme Court was that the old act of 1988 does not provide for any mechanism to identify the real owner of benami property. The Court suggested that the law needs to be amended to provide for a mechanism to identify the real owner of benami property. “*Vallabh Das v. Raja Kishore Jena*¹⁸”: In this case, the Supreme Court held that the Benami Transactions (Prohibition) Act, 1988 is a weak law and does not provide adequate safeguards against the evasion of taxes. The Court suggested that the law needs to be strengthened to ensure that benami transactions are effectively prohibited. As an effect of these cases, the 2016 act ensured a better control system over benami matters.

4. **Limited deterrent effect:** The 1988 Act has a limited deterrent effect since the punishment for violation is not severe enough. The punishment for benami transactions is imprisonment for up to three years and a fine, which may not be sufficient to deter people from engaging in such transactions. Law Commission in its 57th report observed that the benami transactions were filled with mens rea and criminality and therefore the ostensible and real

¹⁶ DHRISHTI FOUNDATION, <https://www.drishtias.com/daily-updates/daily-news-analysis/benami-transactions-act#:~:text=About%3A,or%20paid%20by%20another%20person.> (last visited may.1, 2023).

¹⁷ *Thakur Bhim Singh v. Thakur Kan Singh* (2012) (5 SCC 746).

¹⁸ *Vallabh Das v. Raja Kishore Jena* (1995) 2 SCC 570.

owner should be made respectively guilty under '*particeps criminis*.'

The 2016 Amendment Act imposed higher punishment with reference to Section 53 (2) :“(2) Whoever is found guilty of the offence of benami transaction referred to in sub-section (1) shall be punishable with rigorous imprisonment for a term which shall not be less than one year, but which may extend to seven years and shall also be liable to fine which may extend to twenty-five per cent. of the fair market value of the property”¹⁹

5. Poor Implementation: The 1988 Act has been poorly implemented due to a lack of awareness and resources. Many cases have remained pending for years due to a shortage of investigators and legal experts. The Amendment Act provides a statutory framework for confiscating properties which are being used as an apparatus to park unaccounted money.

This would not only assist in stringent enforcement of the law against the tax and credit defaulters but will eventually help in inducting the money in an efficient financial market. ‘The Amendment Act has not only ameliorated the existing irregularities but has also provided for close co-ordination between different offices and departments for improved methods of supervision and surveillance.’²⁰ The Amendment Act provides for different parties like Adjudicating authorities, Appellate tribunal and Initiating officer for better implementation on Benami matters.

6. Low effect on Money Laundering activities: The 1988 act did not control money laundering activities to a large extent due to lack of strong statute base. “In order to convert the black money into white money, benami transactions have become an extremely popular contraption to hide the unaccounted wealth so as to avoid various political and social risks. It has a substantial impact on the Indian economy as government is beguiled of its existing resources, thereby, creating a parallel black economy.

After the 2016 act, the fight of the government against black money and corruption will get stronger to a great extent and the economic system will be reworked in better terms so as to assist in the ancillary sectors like infrastructure development. A unified stand against the malpractices of economic manipulations and the coordinated crackdown on benami properties

¹⁹ THE BENAMI TRANSACTIONS (PROHIBITION) AMENDMENT ACT, 2016, § 53 (2), Acts of Parliament, 2016 (India).

²⁰ Spectre of Benami Transactions in a Parallel Black Economy, 5 KIIT Student L Rev 49 (2018).

post amendment will bring out existing anomalies to the forefront, exposing and reducing the hidden realities of a black economy.”²¹

7. Low security to Creditors: 1988 Act did not provide security to the creditors and there were instances where Creditors were cheated by the debtors by registering their properties in another person's name. Section 53 of the 2016 act provides protection to creditors as follows: Section 53 of The 2016 Act “53. (1) Where any person enters into a benami transaction in order to defeat the provisions of any law or to avoid payment of statutory dues or to avoid payment to creditors, the beneficial owner, benamidar and any other person who abets or induces any person to enter into the benami transaction, shall be guilty of the offence of benami transaction.”²²

❖ What Necessitated an Amendment instead of Enacting a New Benami Act?

The Benami Transactions (Prohibition) Act, 1988 was amended in 2016 to make it more effective in curbing benami transactions. The government decided to amend the existing act instead of enacting a new one because it was deemed more practical and efficient to build upon an existing legal framework rather than creating a completely new one. Moreover, the amendment was also in line with the government's overall policy of simplifying and streamlining the legal system by reducing the number of laws and consolidating various provisions. The amendment to the Benami Transactions (Prohibition) Act, 1988 was a step towards achieving this objective.

Furthermore, the amendment was aimed at addressing the shortcomings and limitations of the existing law, which had proven inadequate in curbing benami transactions. By amending the existing act, the government was able to introduce more stringent provisions and penalties, as well as expand the scope of the law to cover a wider range of transactions and assets. One of the primary reasons could be to ensure continuity and consistency in the legal framework. Amending an existing law is often a more practical and efficient solution when there are only a few changes required in the law, and the basic structure of the law is still relevant.

²¹ Spectre of Benami Transactions in a Parallel Black Economy, 5 KIIT Student L Rev 49 (2018).

²² THE BENAMI TRANSACTIONS (PROHIBITION) AMENDMENT ACT, 2016, § 53 (1), Acts of Parliament, 2016 (India).

In the case of the Benami Transactions (Prohibition) Act, 1988, it was amended in 2016 to address the various deficiencies and weaknesses in the original Act. The amended Act introduced several changes to strengthen the legal framework for dealing with benami transactions. These changes included provisions for the confiscation of benami properties, setting up of special courts for trial of benami transaction cases, and enhanced punishment for offenders.

One of the reasons for amending the existing Act, rather than enacting a new one, could be that the government wanted to build upon the existing legal framework and ensure that the changes were implemented more effectively. Additionally, it could have been more practical and less time-consuming to amend the existing law rather than drafting and enacting a completely new one.

The relevant case laws addressing the “Benami Transactions (Prohibition) Act”, 1988, and its amendment in 2016 are as follows:

- **“S. Gurulingappa vs. Income-tax Officer”**²³: In this case, the Supreme Court held that benami transactions are illegal, and any income arising from such transactions is taxable in the hands of the real owner. In the case of *Ajmer Singh vs. State of Punjab*: This case dealt with the question of whether the benami property could be attached and confiscated under the provisions of the 1988 act. The court held that benami properties could be confiscated if the transaction is found to be benami.
- Later, State of **“Maharashtra vs. Rameshchandra M. Kania”**²⁴: In this case, the Supreme Court held that the amended Benami Transactions (Prohibition) Act, 2016, has retrospective effect, and the provisions of the Act can be applied to transactions that took place before the amendment.
- Similarly, **“Surajmal Jalan v. State of Jharkhand”**²⁵: In this case, the apex court held that the act has certain limitations and cannot be used to challenge transactions that are legal and genuine. The Act only applies to transactions that are made with the intention to deceive

²³ S. Gurulingappa vs. Income-tax Officer 2019 SCC (3) 143.

²⁴ State of Maharashtra vs. Rameshchandra M. Kania 1966 SCR (3) 744.

²⁵ Surajmal Jalan v. State of Jharkhand (2010) 12 SCC 386.

or conceal the true nature of the transaction.

- In the case of, “*Vallabh Das v. Raja Kishore Jena*”²⁶: In this case, the Supreme Court held that the “Benami Transactions (Prohibition) Act”, 1988 is a weak law and does not provide adequate safeguards against the evasion of taxes. The Court suggested that the law needs to be strengthened to ensure that benami transactions are effectively prohibited.
- In the case of, “*Thakur Bhim Singh v. Thakur Kan Singh*”²⁷: In this case, the Supreme Court held that the previous act does not provide for any mechanism to identify the real owner of benami property. The Court suggested that the law needs to be amended to provide for a mechanism to identify the real owner of benami property.
- Additionally in “*Union of India v. Shiv Raj Gupta*”²⁸, the apex court asserted that the 1988 act cannot be used to claim title over benami property. The Act merely provides for the seizure of benami property and does not confer any title on the person making the claim. These cases illustrate how the Benami Transactions (Prohibition) Act, 1988, and its amendment have been interpreted and applied by the courts in India.

IX. Conclusion and Suggestions

In conclusion, the government's decision to amend the “Benami Transactions (Prohibition) Act” 1988 instead of enacting a new one was a practical and efficient move to build upon an existing legal framework. In terms of combating illegal transactions and reducing corruption, the 1988 Act has significant drawbacks. There was ambiguity in the definition of benami transactions, the act lacked clarification on the scope of seizure, the punishment for violation lacked severity, and the previous act was poorly implemented. The 2016 Amendment Act overcame the shortcomings of the 1988 Act in terms of prohibiting illegal transactions and combating corruption.

The amendments made in 2016 addressed the limitations and weaknesses of the original Act and introduced more stringent provisions and penalties. The relevant case laws show the interpretation and application of the Act by the courts in India. Overall, the amended Act

²⁶ Vallabh Das v. Raja Kishore Jena (1995) 2 SCC 570.

²⁷ Thakur Bhim Singh v. Thakur Kan Singh (2012) 5 SCC 746.

²⁸ Union of India v. Shiv Raj Gupta (2007) 7 SCC 798.

provides a stronger legal framework for dealing with benami transactions and is an important tool in curbing illegal and fraudulent transactions in India.

Upon critically analyzing the research issues, the researchers would like to present few suggestions as follows:

- By giving the authorities more resources and streamlining the investigation and prosecution processes, the government should enhance the Benami Transactions Act enforcement mechanism, 2016.
- The government should launch Awareness Campaigns to inform the public about the terms of the 2016 Benami Transactions Act, the repercussions of participating in such transactions, and the process for reporting them.
- Property ownership Disputes, which often serve as the core issue of benami transactions, cannot be settled via means provided by the Act. Establishing specialized tribunals could be an option that the government might consider implementing to deal with property ownership conflicts.