

**MINISTRY OF FINANCE**  
**(DEPARTMENT OF REVENUE)**  
**(CENTRAL BOARD OF DIRECT TAXES)**

**ORDER**

New Delhi, the 9<sup>th</sup> October, 2018

**INCOME-TAX**

**S.O.5194 (E).**—Whereas, sub-section (1) of section 48 of the Prohibition of Benami Property Transactions Act, 1988 (45 of 1988) (hereafter referred to as the said Act) provides that a person preferring an appeal to the Appellate Tribunal under said Act may either appear in person or take the assistance of an authorised representative of his choice to present his case before the Appellate Tribunal; sub-section (2) of section 48 of the said Act provides that the Central Government may authorise one or more of its officers to act as presenting officers on its behalf, and every person so authorised may present the case with respect to any appeal before the Appellate Tribunal; the *Explanation* to section 48 of the said Act defines the term “authorised representative” for the purposes of said section;

And, whereas, a difficulty has arisen in view of the fact that although, under sub-section (1) of section 48 of the said Act—

(i) the Initiating Officer, being a person preferring appeal to the Appellate Tribunal under the said Act, may either appear in person or take the assistance of an authorised representative, there is a need to remove the difficulty arising from the absence of specific reference of the Initiating Officer in sub-section (1) of section 48 of the said Act; and

(ii) provides for the representation before the Appellate Tribunal for the person preferring appeal, but does not provide for representation by the other parties to the proceedings before the Appellate Tribunal, there is a need to remove difficulty in respect of representation by the other parties to the proceedings before the Appellate Tribunal;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 70 of the said Act, the Central Government hereby makes the following Order to remove the aforesaid difficulties, namely:-

1. **Short title and commencement.**- (1) This Order may be called the Prohibition of *Benami* Property Transactions (Removal of Difficulties) Order, 2018.

(2) It shall come into force from the date of its publication in the Official Gazette.

2. In section 48 of the Prohibition of *Benami* Property Transactions Act, 1988, —

(A) in sub-section (1), for the words “A person preferring an appeal to”, the words “A person, including the Initiating Officer, who is a party to any proceedings before” shall be substituted;

(B) in the *Explanation*, —

(I) in the opening portion, for the words “means a person authorised by the appellant” the following shall be substituted, namely: —

“in relation to —

- (i) the Initiating Officer, means a person authorised by the Central Government;
- (ii) any other party to the proceedings, means a person authorised by the party”;

(II) in clause (i) and (ii) for the words, “the appellant” wherever they occur, the words “the party” shall be substituted.

[F. No.370149/170/2018-TPL]

PRAVIN RAWAL, Director (TPL-II)