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With this thought, we hereby present to you

# **WAQF AND ITS SOCIO-LEGAL SIGNIFICANCE IN INDIA: PAST, PRESENT, AND FUTURE**

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## **ABSTRACT**

This research paper explores the socio-legal significance of Waqf in India, tracing its evolution from a historical Islamic institution to a contemporary mechanism of social welfare, legal governance, and political discourse. Rooted in Islamic jurisprudence, Waqf denotes the permanent dedication of assets for religious, pious, or charitable purposes. Historically, it has played a critical role in shaping educational, economic, and community infrastructure, especially under Muslim rule and during the Mughal era.

The study critically analyzes legislative milestones—from the Mussalman Wakf Validating Act of 1913 to the Waqf Act of 1995—and focuses extensively on the latest legal overhaul through the Waqf Amendment Act of 2025 (Unified Waqf Management, Empowerment, Efficiency and Development [UMEED] Act, 1995). The paper examines key reforms introduced by the UMEED Act, including stricter eligibility criteria for Waqf creation, the removal of “Waqf by user,” and the inclusion of non-Muslim board members.

It evaluates the socio-legal implications of these changes, highlighting tensions between transparency and religious autonomy, while forecasting future trends such as digital governance and increased state involvement. Ultimately, the paper emphasizes the enduring relevance and complex challenges of the Waqf system in balancing faith, law, and social equity in modern India.

**Key Words:** Socio-legal significance, UMEED Act 1995, Waqf Amendment Act 2025, Muslim law in India, Religious autonomy, Waqf Board, Minority rights



## **1. Introduction: Waqf in India - A Socio-Legal Perspective**

The institution of Waqf, originating from Islamic law, involves the permanent dedication of assets, both movable and immovable, for purposes recognized under Muslim law as pious, religious, or charitable.<sup>1</sup> This concept goes beyond mere religious practice, holding deep significance within India's socio-economic and legal frameworks. The very essence of Waqf, derived from the Arabic term "Waqafa" meaning to detain, hold, or tie up, emphasizes the enduring nature of the dedicated property.<sup>2</sup> This permanent dedication ensures that the benefits derived from the property continuously serve the intended beneficiaries, contributing to social welfare and community development.

Across various legal acts in India, the definition of Waqf has shown remarkable consistency. The focus on permanence, the act of dedication by an individual, and the requirement that the purpose aligns with pious, religious, or charitable principles under Muslim law form the fundamental aspects of this definition. This foundational understanding has provided a stable basis for the evolution of Waqf legislation in the country, even as regulatory frameworks have adapted over time to address contemporary needs and challenges.

This research paper aims to explore the multifaceted socio-legal significance of Waqf in India, tracing its evolution from historical roots to its current legal status and prospects. By examining the historical role of Waqf institutions, the impact of the recently enacted Waqf Amendment Act of 2025 (now known as the Unified Waqf Management, Empowerment, Efficiency and Development Act, 1995), and its potential future trajectory, this paper seeks to provide a comprehensive understanding of this unique institution within the Indian context. The structure of the paper will encompass an examination of the legal interpretations of Waqf, its historical evolution in India, its role as a social and economic institution, an analysis of the current and amended Waqf legislation, a discussion of the socio-legal implications of the new amendments, and a consideration of the future trends and challenges for Waqf institutions in India.

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<sup>1</sup>

pib.gov.in,  
<https://pib.gov.in/PressReleaseIframePage.aspx?PRID=2118415#:~:text=Waqf%20has%20been%20defined%20as,%20social%20and%20economic%20significance.>

<sup>2</sup> Waqf in India: A Dangerous Anarchonism in a Secular State - India Foundation,  
<https://indiafoundation.in/articles-and-commentaries/waqf-in-india-a-dangerous-anarchonism-in-a-secular-state/>



## **2. Defining Waqf: Legal Interpretations and Historical Roots in India**

The legal definition of Waqf in India has developed through various legislative enactments, reflecting the changing socio-political landscape of the country.

In the pre-independence era, the Mussalman Wakf Validating Act, 1913, marked a crucial step in formally recognizing Waqf within British India.<sup>3</sup> This Act defined Waqf as "the permanent dedication by a person professing the Mussalman faith of any property for any purpose recognized by Musalman Law as religious, pious, or charitable".<sup>4</sup> A particularly significant aspect of this legislation was its validation of family Waqfs, also known as Waqf-alal-aulad, which were initially not recognized as legitimate by British courts.<sup>3</sup> This recognition addressed a long-standing demand from the Muslim community and demonstrated an evolving legal understanding of different forms of Waqf.

Following India's independence, the Waqf Act of 1954 was enacted, which continued the emphasis on the permanent dedication of property by a person professing Islam for recognized religious, pious, or charitable purposes.<sup>3</sup> This Act was a foundational piece of legislation in independent India, as it laid the groundwork for the establishment of State Waqf Boards for the first time.<sup>3</sup> This marked a significant step towards a more centralized and organized system for the management of Waqf properties across the country.

The Waqf Act of 1995 further refined the legal framework, with Section 3(r) defining Waqf as "the permanent dedication by any person of any movable or immovable property for any purpose recognised by Muslim Law as pious, religious or charitable".<sup>4</sup> Notably, this Act expanded the definition to explicitly include "Waqf by user," recognizing properties that had been in long-term use for religious or charitable purposes, even without formal documentation, thus reflecting established customary practices.<sup>4</sup> It also included Waqf-alal-aulad under specific conditions.

The most recent legislative development is the Waqf Amendment Act 2025, which has been renamed the Unified Waqf Management, Empowerment, Efficiency and Development (UMEED) Act, 1995. This amendment introduces significant changes to the definition and

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<sup>3</sup> Waqf - Drishti Judiciary, <https://www.drishtijudiciary.com/editorial/waqf>

<sup>4</sup> Waqf under Muslim Law - iPleaders Blog, <https://blog.ipleaders.in/concept-waqf-muslim-law/>

conditions for creating a Waqf. One key alteration is the requirement that a person must be a practising Muslim for at least five years to be eligible to create a Waqf. Another notable change is the omission of the "Waqf by user" provision, except for properties that were already registered as such.<sup>5</sup> These amendments reflect an evolving legal perspective on Waqf in India, potentially narrowing its scope and altering the criteria for its establishment.

The history of Waqf in India can be traced back to the establishment of Muslim rule in the subcontinent. During the Delhi Sultanate era (13th-16th century), Waqf institutions flourished as Muslim rulers and nobles generously endowed mosques, madrasas (educational institutions), khanqahs (Sufi hospices), and various other public welfare facilities. These Waqfs played a vital role in urban development by supporting essential social services such as education, healthcare, and housing. For instance, revenue from villages was specifically allocated to support mosques, signifying the early integration of Waqf into the socio-economic fabric of the time.

The Mughal era (16th-19th century) witnessed a further expansion and institutionalization of Waqf. Mughal emperors, like Shah Jahan, established endowments for the upkeep of significant monuments such as the Taj Mahal, ensuring their maintenance and the provision of resources for their staff. Waqf institutions also played a crucial role in sustaining Sufi legacies, with almost every Mughal ruler patronizing a favourite shrine through generous endowments. Interestingly, the benefits of Waqf were not limited to Muslims; historical records indicate that both Muslims and Hindus received Waqf grants, and Hindus even adopted the Waqf terminology for their own endowments, highlighting the broader socio-cultural influence of the institution.

The British rule (19th-20th century) brought about a significant shift in the Waqf system with the introduction of new legal frameworks and regulations. The British administration imposed registration and formal oversight through acts such as the Waqf Act of 1923.<sup>6</sup> Initially, the British legal system refused to recognize family Waqfs as legitimate institutions. However, this stance was met with resistance, and the promulgation of the Mussalman Wakf Validating Act in 1913 ultimately preserved the institution of Waqf in India by validating family Waqfs.<sup>3</sup>

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<sup>5</sup> Waqf (Amendment) Act, 2025 | SCC Times - SCC Online, <https://www.scconline.com/blog/post/2025/04/06/government-issues-waqf-amendment-act-2025-legal-news/>

<sup>6</sup> Waqf – History and Evolution | अखिल भारतीय विद्यापि रणद, <https://abvp.org/article/waqf-history-and-evolution>

This period marked the beginning of a more formalized legal structure for Waqf in India.

In the post-independence era (1947 onwards), India has continued to work towards regulating and protecting Waqf properties through comprehensive legislation. The Waqf Act of 1954 was the first major law enacted after independence to govern the administration of Waqf properties, establishing State Waqf Boards for the first time. This was followed by the Waqf Act of 1995, which repealed the 1954 Act and aimed to provide a more comprehensive framework for the management and supervision of Waqf properties across the country. Subsequent amendments, including the Waqf (Amendment) Act, 2013, and the recent Waqf Amendment Act 2025, now the UMEED Act, 1995, reflect the ongoing efforts to improve the governance, transparency, and efficiency of Waqf administration in India.

### **3. Waqf as a Social and Economic Institution in India:**

#### **A Historical Overview**

Throughout its history in India, Waqf has played a significant role not only as a religious endowment but also as a crucial social and economic institution, impacting various aspects of community life.

Historically, Waqf institutions were central to the provision of education in Muslim societies in India. Madrasas, schools, and even universities were often funded and sustained through Waqf endowments, contributing significantly to the development of Islamic scholarship and the overall educational landscape of the country. These institutions provided access to knowledge and skills, fostering intellectual growth and contributing to human capital development within the community. The Sachar Committee Report further highlighted the immense potential of Waqf properties to generate substantial revenue that could be utilized for the betterment of the Muslim community, including funding educational initiatives and addressing disparities in access to education.

Waqf has also historically served as a crucial mechanism for poverty alleviation within the Muslim community in India.<sup>2</sup> Waqf properties and the income derived from them have been used to provide direct financial assistance to the poor and needy, support orphans, and fund various initiatives aimed at improving the livelihoods and overall well-being of the less privileged.<sup>52</sup> This role in wealth redistribution and social welfare underscores the significant



economic and social impact of Waqf as an institution. However, despite the vast potential of Waqf properties in India, their contribution to poverty alleviation has been considerably hampered by issues such as mismanagement, corruption, and encroachments, which have prevented the effective utilization of these resources for their intended purposes.

Beyond education and poverty alleviation, Waqf institutions have historically been integral to broader community development in India. They have played a crucial role in establishing and maintaining mosques, which serve as centres for religious and community activities. Waqfs have also funded the creation and upkeep of public utilities such as water reservoirs, roads, and rest houses, contributing to the overall infrastructure and well-being of the community. Furthermore, Waqf endowments have supported a wide range of social welfare activities, including healthcare facilities, orphanages, and aid for travellers and the needy, fostering social cohesion and mutual support within communities.<sup>7</sup> The sheer number and widespread presence of Waqf properties across India, encompassing religious, commercial, and agricultural assets, highlight their significant role in shaping the socio-economic landscape of the country.

#### **4. The Legal Framework of Waqf in India: Present Scenario**

The present legal framework governing Waqf in India is primarily embodied in the Waqf Act of 1995, which outlines the definition, administration, and regulation of Waqf properties.

The Act defines Waqf as the permanent dedication of movable or immovable property for any purpose recognized by Muslim law as pious, religious, or charitable. It also defines "Waqf property" broadly to include various types of assets dedicated to such purposes.

The Act provides for a hierarchical structure for the supervision and administration of Waqfs, with the establishment of the Central Waqf Council at the national level and State Waqf Boards in each state. The Central Waqf Council advises the government on matters related to Waqf administration, while the State Waqf Boards are responsible for the management and protection of Waqf properties within their respective jurisdictions. These boards are recognized as juristic persons with the power to sue and be sued.

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<sup>7</sup> (PDF) Waqf as a Socio-Economic Institution - ResearchGate, [https://www.researchgate.net/publication/339519161\\_Waqf\\_as\\_a\\_Socio-Economic\\_Institution](https://www.researchgate.net/publication/339519161_Waqf_as_a_Socio-Economic_Institution)

The Act also outlines the powers and duties of Mutawallis, who are appointed to manage and administer Waqf properties as trustees. Their responsibilities include administering the property according to the purpose of the Waqf, maintaining accounts, and protecting the Waqf assets from encroachment or misuse.

For the resolution of disputes related to Waqf properties, the Act provides for the establishment of Waqf Tribunals. These tribunals are intended to act as specialized judicial bodies with powers similar to civil courts, aiming to provide a faster and more efficient mechanism for settling Waqf-related conflicts.

A key characteristic of Waqf property under the 1995 Act is the restriction on its alienation. Once a property is dedicated as Waqf, it becomes inalienable and cannot be transferred through sale, gift, or inheritance, emphasizing its permanent dedication to religious or charitable purposes.

The Act also includes provisions related to the survey and registration of Waqf properties. This is intended to ensure proper record-keeping of Waqf assets and to help prevent encroachments and illegal transfers.

### **5. The Waqf Amendment Act 2025: An Analysis of Key Changes**

The legislative landscape of Waqf in India has recently undergone a significant transformation with the passage of the Waqf Amendment Act 2025, which received the President's assent on April 5, 2025, and is now officially known as the Unified Waqf Management, Empowerment, Efficiency and Development (UMEED) Act, 1995. This amendment aims to address perceived shortcomings in the previous Act and enhance the efficiency, transparency, and inclusivity of Waqf management in India.

One of the first key changes introduced by the Act is the renaming of the Waqf Act, 1995, to the Unified Waqf Management, Empowerment, Efficiency and Development Act (UMEED), 1995.<sup>7</sup> This new name reflects the broader objectives of the amended legislation.<sup>21</sup> The Act also introduces new definitions for "Aghakhani waqf" and "Bohra waqf," recognizing these specific types of Waqfs.

The criteria for creating a Waqf have been made stricter under the new legislation. Only individuals who have been practising Islam for a minimum of five years and are the lawful owners of the property are now eligible to create a Waqf. This five-year practice rule is a novel addition and has been a subject of debate. Another significant change is the omission of the "Waqf by user" provision from the Act, except for properties that were already registered as Waqf by users before the commencement of the new law. This removal could potentially affect the status of numerous historically used properties that lack formal documentation.

Furthermore, the Waqf Amendment Act 2025 has abolished Section 40 of the Waqf Act 1995. This section had previously granted Waqf Boards the power to unilaterally decide whether a property was Waqf property based on their own inquiry. This authority has now been vested in an officer above the rank of Collector, appointed by the State government, who will conduct an inquiry to determine the status of such properties. This shift in power is intended to address concerns about the alleged misuse of Section 40 by Waqf Boards.

In a move towards greater inclusivity, the amended Act mandates the inclusion of non-Muslim members in both the Central and State Waqf Boards. This provision requires that at least two members in both the Central Waqf Council and the State Waqf Boards must be non-Muslims. The Act also makes the Limitation Act, 1963, applicable to all proceedings related to claims or interests in immovable property comprised in a Waqf. This means that there will now be a specific time limit for filing legal claims concerning Waqf properties, which is expected to help reduce prolonged litigation.

To enhance financial transparency and accountability, the Waqf Amendment Act 2025 introduces audit reforms for Waqf institutions. Waqf institutions with an annual income exceeding Rs 1 lakh will now be required to undergo audits by auditors appointed by the State government.<sup>4</sup> The Act also clarifies the legal status of Muslim-created trusts, stating that they will no longer be automatically considered Waqf properties if they are governed by other statutory provisions related to public charities. Furthermore, the amendment includes provisions to protect the inheritance rights of women in family Waqfs, ensuring that they receive their rightful share of the inheritance before any property can be dedicated as Waqf.

In a move towards modernization and better record-keeping, the Act mandates the establishment of a central digital portal for the registration and maintenance of a comprehensive



database of all Waqf properties across the country. This is intended to enhance transparency and provide easy access to information about Waqf assets. The composition of Waqf Tribunals has also been revised under the new Act, with every Tribunal now consisting of three members: a Chairman who is or has been a District Judge, one member who is or has been an officer equivalent in rank to a Joint Secretary to the State Government, and one member with knowledge of Muslim law and jurisprudence. Furthermore, the Act now allows for appeals against the orders of the Tribunal to the High Court within a specified period of 90 days, addressing concerns about the finality of Tribunal decisions under the previous Act.

### **6. Socio-Legal Implications of the Waqf Amendment Act 2025 in India**

The enactment of the Waqf Amendment Act 2025, now the UMEED Act, 1995, carries significant socio-legal implications for the management and utilization of Waqf properties in India.

One of the primary areas of concern revolves around the impact on religious autonomy and minority rights. The mandatory inclusion of non-Muslim members in Waqf Boards, while intended to promote inclusivity, has been viewed by some as a potential intrusion into the religious affairs of the Muslim community. Critics argue that Waqf is fundamentally an Islamic institution, and its management should primarily rest with members of the community.<sup>8</sup> The increased government oversight, particularly through the enhanced role of state-appointed officials in determining Waqf status, has also raised concerns about potential government interference in the management of religious endowments.

The Act has already faced legal challenges, with several petitions filed in the Supreme Court questioning its constitutional validity. These petitions argue that the amendments may violate fundamental rights, including the right to equality and freedom of religion, and may undermine the autonomy of minority religious institutions. The Supreme Court has agreed to consider these petitions, indicating that the legal validity of the UMEED Act will be subject to judicial scrutiny in the near future.<sup>9</sup>

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<sup>8</sup> How new Waqf law undermines Muslim rights - The Tribune, <https://www.tribuneindia.com/news/comment/how-new-waqf-law-undermines-muslim-rights/>

<sup>9</sup> Waqf Act 2025 comes into effect - India Legal, <https://indialegallive.com/constitutional-law-news/courts-news/waqf-act-2025-comes-into-effect/>

The management and utilization of Waqf properties are also expected to be significantly impacted by the new legislation. The stricter criteria for creating a Waqf and the omission of the "Waqf by user" provision may limit the future growth of Waqf properties and could potentially affect the status of existing properties lacking formal documentation. The transfer of the power to determine Waqf status from Waqf Boards to government officials could lead to more centralized control over these properties, potentially streamlining the process but also raising concerns about potential bias or overreach. The application of the Limitation Act is expected to reduce prolonged legal disputes, bringing more clarity to the ownership of Waqf properties. The mandatory audits and the establishment of a central digital portal are likely to enhance transparency and accountability in the management of Waqf finances and records.

### **7.Future of Waqf in India: Trends and Challenges**

Looking ahead, several trends and challenges are likely to shape the future of Waqf institutions in India.

One significant trend is the increased focus on digitalization and centralized management of Waqf records. The establishment of a central digital portal for the registration and database of Waqf properties is expected to streamline administration, improve transparency, and facilitate better monitoring of these assets. This move towards technology-driven management has the potential to enhance efficiency and reduce instances of mismanagement and encroachment.

Another discernible trend is the potential for increased government influence and oversight in Waqf administration. The provisions of the UMEED Act, such as the abolition of Section 40 and the vesting of power to determine Waqf status in government officials, along with the inclusion of non-Muslim members in Waqf Boards, suggest a greater role for the state in the affairs of Waqf institutions.

The UMEED Act is also likely to remain subject to continued legal challenges and potential judicial interpretations in the coming years. The petitions already filed in the Supreme Court indicate that the constitutional validity of the Act will be tested, and the judiciary's pronouncements will play a crucial role in shaping the future legal landscape of Waqf in India.

Waqf institutions in India face several key challenges in the future. These include addressing

the concerns raised about religious autonomy and potential government interference in their affairs. Ensuring the effective implementation of the new legislation, particularly regarding the digitalization of records and the resolution of long-standing disputes, will also be a significant challenge.

Despite these challenges, the future also presents significant opportunities for Waqf institutions in India. Leveraging technology for better management and transparency can enhance their efficiency and public trust. There is also a significant opportunity to unlock the vast socio-economic potential of Waqf properties for community development, poverty alleviation, and the funding of educational and healthcare initiatives, provided that the management is efficient and transparent.

## **8. Conclusion: Reassessing the Socio-Legal Significance of Waqf in Contemporary India**

The institution of Waqf in India holds a unique and enduring socio-legal significance, deeply rooted in history and evolving through various legislative frameworks. Defined as the permanent dedication of property for religious, pious, or charitable purposes under Muslim law, Waqf has historically played a pivotal role in shaping the social and economic landscape of India, particularly for the Muslim community. From funding educational institutions and alleviating poverty to fostering community development through the establishment of public utilities and social welfare programs, Waqf has been an integral part of India's socio-cultural fabric for centuries.

The legal framework governing Waqf has evolved from the pre-independence era with the Mussalman Wakf Validating Act of 1913, through the post-independence enactments of the Waqf Act of 1954 and 1995, culminating in the recent Waqf Amendment Act 2025, now known as the UMEED Act, 1995. Each legislative step has aimed to refine the definition, administration, and regulation of Waqf properties, reflecting the ongoing importance and evolving understanding of this institution in India.

The Waqf Act 1995 provided a comprehensive framework for the management of Waqf properties, establishing the Central Waqf Council and State Waqf Boards, outlining the duties of Mutawallis, and setting up Waqf Tribunals for dispute resolution. A key feature of this Act



was the inalienable nature of Waqf property and the provisions for its survey and registration. The Waqf Amendment Act 2025 (UMEED Act, 1995) introduces significant changes, including a stricter definition for Waqf creation, the omission of "Waqf by user," the abolition of the Waqf Board's power to determine Waqf status, the inclusion of non-Muslim members in Waqf Boards, the application of the Limitation Act, audit reforms, and the establishment of a central digital portal.

The anticipated socio-legal impact of the new legislation is multifaceted. While it aims to enhance transparency, efficiency, and accountability in Waqf management, it has also raised concerns regarding religious autonomy, minority rights, and the potential for increased government influence. The legal challenges already mounted in the Supreme Court underscore the contentious nature of these amendments and the likelihood of further judicial interpretation.

Looking to the future, Waqf institutions in India are expected to navigate a landscape marked by increasing digitalization and government oversight. Key challenges include addressing concerns about religious freedom and ensuring the effective implementation of the new legal framework. However, there are also significant opportunities for Waqf institutions to leverage technology, enhance their management practices, and unlock the vast socio-economic potential of their properties for the benefit of the community.

In conclusion, the socio-legal significance of Waqf in contemporary India remains profound. As an institution deeply embedded in the religious, social, and economic life of the Muslim community, and with a considerable presence in the nation's landholding, the effective governance and utilization of Waqf properties have far-reaching implications. The recent amendments to the Waqf Act represent a critical juncture in its history, and their long-term impact will depend on their implementation, judicial interpretation, and the ability of Waqf institutions to adapt to the evolving legal and socio-economic landscape while upholding their fundamental principles and objectives. The balance between regulatory oversight and the religious autonomy of minority institutions will continue to be a central theme in the ongoing discourse surrounding Waqf in India.

Key Tables:

1. Timeline of Key Waqf Legislation in India

Year	Act/Bill	Key Provisions/Significance	Snippet IDs
1913	Mussalman Wakf Validating Act, 1913	Validated family Waqfs (Waqf-alal-aulad), defined Waqf as permanent dedication by a person professing Islam for religious, pious, or charitable purposes.	2
1954	Waqf Act, 1954	First comprehensive legislation in independent India for Waqf administration, established State Waqf Boards.	2
1995	Waqf Act, 1995	Repealed the 1954 Act, provided a more comprehensive framework, included "Waqf by user" in the definition.	3
2025	Waqf Amendment Act 2025 (UMEED Act, 1995)	Renamed the Act, introduced stricter criteria for Waqf creation (5-year practicing Muslim), omitted "Waqf by user," abolished Section 40, included non-Muslim members in Boards, applied Limitation Act, introduced audit reforms, separated trusts from Waqf, protected women's inheritance rights, established central portal, revised Tribunal composition.	1

## 2. Key Provisions of the Waqf Amendment Act 2025 (UMEED Act, 1995) and Changes from the Waqf Act 1995

Provision/Change	Waqf Act 1995	Waqf Amendment Act 2025 (UMEED Act, 1995)
Name of the Act	The Waqf Act, 1995	The Unified Waqf Management, Empowerment, Efficiency and Development Act, 1995
Definition of Waqf Creator	Permanent dedication by any person professing Islam.	Permanent dedication by a person practising Islam for at least 5 years and lawful owner of the property.
Waqf by User	Included in the definition of Waqf.	Omitted, except for registered properties.
Power to Decide Waqf Status	Vested with the Waqf Board (Section 40).	Vested with an officer above the rank of Collector appointed by the State government.
Non-Muslim Members in Waqf Boards	No specific provision for non-Muslim members.	Mandatory inclusion of at least two non-Muslim members in Central and State Waqf Boards.
Application of Limitation Act	Section 107 barred the application of the Limitation Act, 1963.	The Limitation Act, 1963, is applicable to all proceedings related to Waqf property claims.
Audit Reforms	State governments had the authority to audit Waqf accounts.	Mandatory audits by State-appointed auditors for Waqf institutions with annual income over Rs 1 lakh. Central government can make rules on registration, accounts, and audits.
Muslim Trusts	Not explicitly separated; could be considered Waqf.	Muslim-created trusts governed by other statutes are not considered Waqf.
Women's Inheritance Rights in	Not specifically addressed.	Inheritance rights of women (including widows, divorced
Family Waqfs		women, and orphans) must be secured before Waqf dedication.

Central Portal for Registration	No provision for a central portal.	Mandatory establishment of a central digital portal for registration and database of Waqf properties.
Waqf Tribunals	Decisions were final with limited revisional powers to the High Court.	Appeals against Tribunal orders can be made to the High Court within 90 days.
New Definitions	Included definitions for "Shia Waqf" and "Sunni Waqf."	Introduces new definitions for "Aghakhani waqf" and "Bohra waqf."

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