

HIGH COURT OF JAMMU & KASHMIR AND LADAKH
(Office of the Registrar General at Jammu)

Subject: Implementation of judgment dated 16.04.2025 passed by the Hon'ble Supreme Court in case titled RBANMS Educations Institution Vs B. Gunashekar & Anr passed in Special Leave petition (Civil) No. 13679 of 2022.

CIRCULAR

No.: 17 of 2025/RG

Dated: 19.11.2025

Whereas, the Hon'ble Supreme Court of India in the matter captioned above has inter-alia rendered following directions:-

".....
....."

- (A) *Whenever, a suit is filed with a claim that Rs. 2,00,000/- and above is paid by cash towards any transaction, the courts must intimate the same to the jurisdictional Income Tax Department to verify the transaction and the violation of Section 269ST of the Income Tax Act, if any,*
- (B) *Whenever, any such information is received either from the court or otherwise, the Jurisdictional Income Tax authority shall take appropriate steps by following the due process in law,*

.....
....."

Whereas, Director (Intelligence and Criminal Investigation), Directorate of Income Tax, North West Region, Chandigarh has suggested the mechanism so that the aforesaid directions are implemented effectively.

Whereas, the matter was placed before Hon'ble the Chief Justice for soliciting instructions and as desired by His Lordship, the following directions/instructions are hereby issued for its adherence by all concerned:-

1. *The Accounts Officer, High Court Wing, Jammu is nominated as Nodal Officer for collecting the information with respect to cash transactions of Rupees Two lacs and above from the Judicial Officers at District and Sub Division level of Jammu Province, Leh District of UT of Ladakh and High Court Wing Jammu, as per the format appended herewith as Annexure-A;*
2. *The Accounts Officer, High Court Wing, Srinagar is nominated as Nodal Officer for collecting the information with respect to cash transactions of Rupees Two lacs and above from the Judicial Officers at District and Sub Division level of Kashmir Province, Kargil District of UT of Ladakh and High Court Wing, Srinagar, as per the format appended herewith as Annexure-A.*
3. *The Nodal Officers shall transmit the consolidated information to Director (Intelligence and Criminal Investigation), Directorate of Income Tax, North West Region, Chandigarh, every month without fail.*


19/11/2025

4. *The Presiding Officers of all District Courts, Court of Civil Judges (Senior Division) and Civil Judges (Junior Division) shall ensure that information in terms of directions rendered at Para 18.1(A) & (B) by the Hon'ble Supreme Court in case titled RBANMS Educations Institution Vs B. Gunashekar & Anr passed in Special Leave petition (Civil) No. 13679 of 2022 is transmitted to the Nodal Officers every month without fail.*

5. *Any deviation in this regard shall be viewed seriously.*

By Order


(M.K Sharma)

Registrar General

Dated: 19.11.2025

No: 72196-220/RG/GS

Copy of above forwarded to the:

1. Principal Secretary to Hon'ble the Chief Justice, High Court of J&K and Ladakh for kind information of His Lordship;
2. Secretary to Hon'ble Mr/Mrs. Justice _____;
..... for information of their Lordships
3. Registrar Vigilance, High Court of J&K and Ladakh, Jammu;
4. Registrar Computers (I.T), High Court of J&K and Ladakh, Jammu;
5. Registrar Rules, High Court of J&K and Ladakh, Jammu;
..... for information.
6. Registrar Judicial, High Court of J&K and Ladakh, Jammu/Srinagar for information and necessary action;
7. All Principal District and Sessions Judges, UTs of J&K and Ladakh for information/ necessary action and with the request to get the same circulated amongst the judicial officers under their respective jurisdiction(s), for necessary compliance at their end;
8. Accounts Officer, High Court of J&K and Ladakh, Jammu/Srinagar for information and necessary action.
9. Incharge NIC, High Court of J&K and Ladakh, Jammu for information and uploading the same on the official website of the High Court.
10. Incharge Library, High Court Wing Jammu/Srinagar for information and keeping the record of the same.
11. Order file.


Registrar General

Annexure-A

Format to report cash transaction of Rs. 2 lacs or above in a suit						
1	2		3		4	
S. No.	Name and PAN of the person making cash payment of Rs. 2 lac or above		Name and PAN of the person receiving cash payment of Rs. 2 lac or above		Transaction amount in cash of Rs. 2 lac or above (Rs.)	Name of Judicial Authority and Address
	Name	PAN	Name	PAN		Name Address
1						


19/11/2025