Civ Dj 49/2026

Ram Siya Sharma Vs. Sanjay Prasad Sharma

16.01.2026

Fresh suit received by way of assignment. It be checked & registered.

Present: Ms. Dimple Malik, Ld. counsel for plaintiff.

Plaint perused. Submissions heard.

At this stage, after perusing the judicial file and after seeking clarifications from Ld. Counsel for plaintiff, it is observed that in the present suit, the plaintiff admittedly stated that he advanced/given loan of Rs. 3,16,000/- in cash to the defendant.

At this stage, court deem it fit to mention here that Hon'ble Apex Court in judgment titled as ***RBANMS Educational Institution Vs. B. Gunashekar & Another 2025 SCC Online SC 793*** has directed that 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.

At this stage, court deem it fit to quote here the relevant para i.e. para 18.1, same is quoted here as under for the sake of clarity:

> *"...Therefore, we deem it necessary to issue the 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*

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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,*

(C) *Whenever, a sum of Rs. 2,00,000/- and above is claimed to be paid by cash towards consideration for conveyance of any immovable property in a document presented for registration, the jurisdictional Sub-Registrar shall intimate the same to the jurisdictional Income Tax Authority who shall follow the due process in law before taking any action,*

(D) *Whenever, it comes to the knowledge of any Income Tax Authority that a sum of Rs. 2,00,000/- or above has been paid by way of consideration in any transaction relating to any immovable property from any other source or during the course of search or assessment proceedings, the failure of the registering authority shall be brought to the knowledge of the Chief Secretary of the State/UT for initiating appropriate disciplinary action against such officer who failed to intimate the transactions...”*

In the present case, juxtaposing the above legal principles/directions to the facts of the case, the court find that the plaintiff's claim comes within the ambit/four corners of the directions as passed in above-mentioned judgment. It is observed by the court that in the present matter, as per plaint, a sum of Rs. 3,16,000/- in cash had been advanced/given as loan to defendant and accordingly, same has to be mandatorily intimated to the Income Tax Authorities. Therefore, in view of the directions as mentioned in para 18.1 (A) of judgment ***RBANMS Educational Institution (Supra)***, *let an intimation be sent to the Director General of Income Tax (Investigation), Delhi on its email ID: dgit.inv.delhi@incometax.gov.in in accordance with*

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letter no. PCIT(J)/Pros./Ved Pal/2025-26/418 dated 29-05-2025 of Hon'ble High Court of Delhi and circular no. 44925-45050/Genl/(C)/HCS /THC/2025 dated 05-07-2025 of Ld. Principal District and Sessions Judge (HQ) in compliance of order dated 16-04-2025 of Hon'ble Supreme Court of India in case titled RBANMS Educational Institution Vs. B Gunashekhar and Anr. (Civil Appeal no. 5200/25) for conducting appropriate assessment as per the Income Tax Act. Copy of plaint be annexed with the intimation.

Let **summons** for settlement of issues be issued to the defendant(s) on filing of PF/RC within one week from today, to be returnable on **17.03.2026**.

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(Vinod Kumar Meena)
District Judge-10, West District
Tis Hazari Courts, Delhi
16.01.2026