HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

S.B. Civil Writ Petition No. 12932/2025

Jairam Saini Son Of Shri Tularam Saini

----Petitioner

Versus

Gangaram Son Of Shri Sheodan

----Respondent

For Petitioner(s)	:	Mr. Saransh Saini Ms. Ayushi Singh Ms. Sanjana Choudhary Mr. Neeraj Kumar Pal
For Respondent(s)	:	Ms. Neha Sharma & Ms. Harshita Singhal on behalf of Mr. Vineet Sharma Mr. Hukam Chand Saini

HON'BLE MR. JUSTICE BIPIN GUPTA

Order

16/04/2026

1. The present writ petition has been filed assailing the order dated 11.07.2025, passed by learned Additional District Judge No.4, Kotputli, District Kotputli- Behror, whereby the application filed by the petitioner under Order 1 Rule 10 CPC has been rejected.

2. Before adverting to the merits of the case, this Court finds that under the agreement to sell, in respect of which specific performance has been sought by plaintiff-respondent No. 1, a consideration of Rs. 7,50,000/- is shown to have been paid in cash, which constitutes the entire sale consideration under the agreement executed in favour of the seller.

3. The Hon'ble Apex Court in the case of ***The Correspondence, RBANMS Educational Institution Vs. B.***

Gunashekar & Another; *2025 AIR (SC) 2065,* has issued following directions which read as under:-

> *"(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 of 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 such or assessment proceedings, the failure of the registering authority shall be brought to the knowledge of the Chief Secretary of the State/U.T. for initiating appropriate disciplinary action against such office who failed to intimate the transactions."*

4. In compliance of the said directions, the Hon'ble High Court has also issued a Circular dated 20.05.2025, whereby all Presiding Officers of the District Courts have been enjoined with the duty to

ensure compliance of the directions issued by the Hon'ble Apex Court in letter and spirit.

5. Before deciding the present writ petition on merits, this Court deems it appropriate to note that cash transactions exceeding Rs. 2,00,000/- are stated to have been made between the plaintiff-respondent No. 1 and defendant-respondent No. 2.

6. Therefore, the Registry is directed to intimate the jurisdictional Income Tax Department for the purpose of verification of possible violation of Section 269ST of the Income Tax Act.

7. In the meantime, further proceedings in Civil Suit No. 14/2022 pending before the Court of learned Additional District Judge No.4, Kotputli, District Kotputli- Behror, shall remain stayed till the next date of hearing.

8. List this matter after two weeks.

(BIPIN GUPTA),J

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