IN THE HIGH COURT OF DELHI AT NEW DELHI

No. 3567-3579 /DHC/Gaz.IB/G-2/SC-Judgment/2025 Dated: 28, June, 2025.

From:

The Registrar General,
High Court of Delhi,
New Delhi-110003.

To,

1. The Principal District & Sessions Judge (HQ), Tis Hazari Courts Complex, Delhi.
2. The Principal District & Sessions Judge (South-West), Dwarka Courts Complex, New Delhi.
3. The Principal District & Sessions Judge (East), Karkardooma Courts Complex, Delhi.
4. The Principal District & Sessions Judge (South), Saket Courts Complex, New Delhi.
5. The Principal District & Sessions Judge (West), Tis Hazari Courts Complex, Delhi.
6. The Principal District & Sessions Judge (New Delhi), Patiala House Courts Complex, New Delhi.
7. The Principal District & Sessions Judge (North), Rohini Courts Complex, Delhi.
8. The Principal District & Sessions Judge (North-East), Karkardooma Courts Complex, Delhi.
9. The Principal District & Sessions Judge (North-West), Rohini Courts Complex, Delhi.
10. The Principal District & Sessions Judge (South-East), Saket Courts complex, Delhi.
11. The Principal District & Sessions Judge (Shahdara), Karkardooma Courts Complex, Delhi.
12. The Principal District & Sessions Judge-cum-Special Judge (PC Act) (CBI), RACC, New Delhi.
13. The Principal Judge (HQ), Family Courts, Dwarka, New Delhi.

Sub: Directions of certain District Courts to establish a mechanism to share information related to cash transactions with Income Tax Department-reg.

Sir/ Madam,

In continuation of this court's letter no. 2557-2569/ DHC/Gaz.IB/G-2/SC-Judgment/2025, dated 07.05.2025, I am directed to forward herewith a copy of letter no. PCIT(J)/Pros./Ved Pal/2025-26/418, dated 29.05.2025 received from Ms. Vinita, Asst. Commissioner of Income Tax(Judicial), New Delhi, on the above subject, and to request you to circulate the same amongst all the Judicial Officers working under your respective control for information and necessary compliance.

Yours faithfully,

(Ashok Sharma)
Assistant Registrar (Gazette-IB)
For Registrar General.

Encl: As above.

OFFICE OF THE PRINCIPAL DISTRICT & SESSIONS JUDGE: ROHINI COURTS, DELHI

No. 21606 - 21686 Genl.I/F. 3(A)/N-W & N/RC/2025 Dated ..02/07/2025

Copy forwarded, alongwith its enclosures **(through electronic mode)** for information & necessary action, to -

1. All Ld Judicial Officers posted at **North-West & North District**, Rohini Courts, Delhi.
2. The Dealing Official, Computer Branch, Rohini Courts for uploading the same on WEBSITE.
3. The Dealing Official, R & I Branch, Rohini Courts, Delhi for uploading the same on LAYERS.

(VINOD YADAV)
Officer In-Charge, General Branch
North-West & North District
Rohini Court Complex, Delhi

OFFICE OF THE
Pr. COMMISSIONER OF INCOME TAX (JUDICIAL), DELHI,
Room No. 162A, C.R. Building, I.P. Estate, New Delhi-110002.

F. No. PCIT (J)/Pros./Ved Pal/2025-26/418 Date: 29/05/2025

RECEIPT
High Court of Delhi
29 MAY 2025
Rec. at 4:46 Pm
Receipt No. 2723

To
The Registrar General,
Hon'ble High Court of Delhi
New Delhi.

Subject: Directions of certain District Courts to establish a mechanism to share information related to cash transactions with Income Tax Department – *reg.*

Sir,

This is with reference to the recent orders of various District courts within the administrative jurisdiction of hon'ble Delhi High Court asking the Income Tax Department to formulate a proper online mechanism to intimate the information regarding cash transactions. It may kindly be recalled that the Hon'ble Supreme Court, in its order dated 16.04.2025 in the case of *RBANMS Educational Institution vs. B. Gunashekar & Another* (Civil Appeal No. 5200 of 2025) has mandated that in any suit where a claim is made that ₹2,00,000/- or more has been paid in cash towards any transaction, the concerned court shall intimate the jurisdictional Income Tax Department to facilitate verification and appropriate action as per law.

2. In view of the above, it is conveyed for the information of the Hon'ble High Court and the district judiciary under its jurisdiction that the **Director General of Income Tax (Investigation), Delhi** is the **nodal authority in Delhi** for receiving any information regarding any possible tax evasion and undertaking of necessary verification.

3. Accordingly, the judicial authorities may send the requisite communications to the following official email ID for appropriate action:

Email: **dgit.inv.delhi@incometax.gov.in**

4. A physical copy of such intimation, where considered necessary, may be directly forwarded to the following address:

Office of the Director General of Income Tax (Investigation), Delhi
C-Block, 3rd Floor, Civic Centre, Minto Road, New Delhi - 110002.

5. I am therefore directed to request to kindly disseminate the above to the appropriate judicial forums under your jurisdiction for information. ***The Judicial officer(s) concerned be also requested to share the Permanent Account Number (PAN) of each such person whilst forwarding the matters to the Income Tax Department, New Delhi.***

6. This issues with the approval of the Principal Chief Commissioner of Income Tax, Delhi.

Yours faithfully,

(Vinita)
Asst Commissioner of Income Tax,
(Judicial), New Delhi.

Copy to:

The Director General of Income Tax (Investigation), Delhi – For kind information and necessary action.

(Vinita)
Asst Commissioner of Income Tax,
(Judicial), New Delhi.