OFFICE OF THE PRINCIPAL DISTRICT JUDGE :: KURNOOL

Dis.No. 4190 /2025 dt.30.07.2025.

OFFICIAL COMMUNICATION

The Hon'ble High Court of A.P., Amaravathi in ROC.No.3922/SO/2025, dated 23.07.2022 along with letter of Additional/joining Director (I& CI), Hyderabad, Income Tax Department, Ministry of Finance, Government of India, dated 14-07-2025 is herewith communicated, for compliance.

All the Judicial Officers working in Kurnool District are requested to download the said letter of Hon'ble High Court of Andhra Pradesh at Amaravathi ROC No.392/SO/2025, dated 23-07-2025 along with letter of Additional/joining Director (I&CI), Hyderabad, Income Tax Department, Ministry of Finance, Government of India and connected papers, from the District Court website i.e., website i.e., https://kurnool.dcourts.gov.in., for compliance.

All the Judicial Officers working in Kurnool district are hereby informed to **furnish the information relating to cash transaction of Rs.2 Lakhs or more in any of the suit filed in jurisdiction of the Courts** directly to the Income Tax Authorities concerned on or before 10-09-2025 in the Format attached to this letter as per Annexure-3 for the past five financial years upto 31.03.2025 and submit a copy of the same to this Office.

Further, **all the Judicial Officers working in Kurnool District are hereby requested to direct the concerned CMO/ Senior Superintendent/ Superintendent in their respective Courts to maintain a separate Register as per Annexure-3 and submit the relevant information ONCE IN A QUARTER regularly from April, 2025 onwards** directly to the Income Tax Authorities concerned and submit a copy of the same to this Office without fail.

Any deviation in this regard, viewed seriously.

PRINCIPAL DISTRICT JUDGE,
KURNOOL.

To

1) **All the Judicial Officers in Kurnool District.**
2) The Secretary, District Legal Services Authority, Kurnool.
3) The Stenographer Grade-I, Principal District Court, Kurnool.
4) The Senior Superintendent, Principal District Court, Kurnool.
5) The Superintendent/Civil Bench Clerk, Principal District Court, Kurnool

The System officer, District Court, Kurnool, with a direction to upload the same in the District Court's Official website.

HC

Y.V.S.B.G. PARDHA SARADHI
REGISTRAR GENERAL

AMARAVATI
(Off):0863 2372613
(Telefax) : 0863 2372631

ROC No.392/SO/2025 **Dated 23 .07.2025**

To

All the Principal District Judges
in Andhra Pradesh.

Sir/Madam,

DISTRICT & SESSIONS COURT 24/7/2025 CHIEF ADMIN OFFICER

Sub: High Court of Andhra Pradesh – Letter dated 14.07.2025 of the Additional/Joint Director (I & CI), Hyderabad, Income tax Department, Ministry of Finance, Government of India – Forwarding for taking necessary action – Reg.

Ref: 1. Letter dated 14.07.2025 of the Additional/Joint Director (I & CI), Hyderabad, Income tax Department, Ministry of Finance, Government of India.
2. High Court's letter in vide ROC.No.392/SO/2025, dt:14.05.2025.

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In continuation of the High Court's letter 2nd cited, I am herewith forwarding the letter of Additional/Joint Director (I & CI), Hyderabad, Income tax Department, Ministry of Finance, Government of India and request you to furnish the information as called for therein (in the prescribed format) directly to the concerned.

Yours sincerely,

YVSB Pardha Sarathi
REGISTRAR GENERAL

Encl: As stated.

24/7

Roc. 5949
24/7/25

[ITBA]Issue Letter 2059

< JDITINTELLIGENCE.HYDERABAD@INCOMETAX.GOV.IN >

Mon, 14 Jul 2025 3:27:53 PM +0530

To "reggentaphc"<reggentaphc@gov.in>

vide Rec. 3 @2

High Court of Andhra Pradesh ★ Registrar General
14 JUL 2025
S.O.
Verify and put up

Dear The Registrar of High Court, Andhra Pradesh,

Please find attached the Issue Letter .

Please quote your PAN in all future correspondences.

Note:
- This communication is computer generated and may not contain signature.
- This communication may be treated as compliant with the requirements of Income Tax Rules 127 and 127A.
- Signed copy may be sent separately if not already digitally signed.
- Please quote your PAN in all communications.
- Income Tax Department does not seek any taxpayer information like user name, password, details of ATM, credit cards, etc. Taxpayers are advised not to part with such information on the basis of emails.

2 Attachment(s)

Issue Letter_1078455438(1)_1...	ATTACHMENT_10009845926...
184.2 KB	16.4 KB

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
ADDL/JDIT(I&CI),Hyderabad

To,	
The Registrar of High Court, Andhra Pradesh The Andhra Pradesh High Court, , Nelapadu, Amaravathi Guntur 522239,Andhra Pradesh India	

Dated:	DIN & Letter No :
14/07/2025	**ITBA/COM/F/17/2025-26/1078455438(1)**

Sir/ Madam/ M/s,

Subject: Communication with - Government departments and authorities

Dear Sir,

The Honorable Supreme Court of India in the case of "RBANMS Educational Institution vs. B. Gunashekar& others", took a strong stance against unaccounted cash transactions in real estate transactions. Further the Honorable court has given directions to the jurisdictional courts and registering authorities
to intimate the transactions which would violate the section 269ST of Income tax Act.

As per the section 269ST, transaction above Rs.2 Lakhs in cash is prohibited and violation of that would attract penal provisions as per section 271DA, as per which the penalty would be equal to the amount received in cash. Though the penalty is on the recipients of the cash, thesource of such cash payments should also be examined and treated as per the Income Tax Act. [Relevant Sections of the Income Tax Act, 1961 are provide as Annexure-1 for ready reference).

The directions of the Supreme Court are given below for your ready reference (Para No.18.1 in Page Nos. 31 & 32),

> *(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,*
>
> *(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*

Enclosed: Refer to attachment ATTACHMENT_100098459266.docx

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."

To implement the directions of the Hon'ble Supreme Court, Central Board of Direct Taxes (CBDT) issued instructions to the field formations to conduct awareness programmes and mode of collecting the information. In connection with the above instructions, our offices are ready to conduct outreach programmes as per your convenience either in the mode of digital or physical. We will wait for your response in this regard to know the date, time and venue along with the details of participants. The mail Ids, contact numbers and address of the office are provided separately in the annexure-2

As per the instructions received from the CBDT, the Director of Income Tax (Intelligence & Criminal Investigation) i.e., DIT(I&CI) Hyderabad is appointed as nodal authority to collect the information as directed by the Apex Court in the "RBANMS Educational Institution vs. B. Gunashekar & others" (Supra).

In this regard, it is hereby requested that the information relating to Cash transaction of Rs.2 Lakhs or more in any of the suit filed in jurisdiction of the courts may kindly be gathered &provided to this office in the format attached to this letter as annexure-3 for the past five financial years. It is requested that the information required be shared in timely manner regularly **Once in a quarter** to act at the earliest on the persons who have caried out the financial transactions in violation of the above stated provisions of the Income tax Act, 1961 initially and the frequency of reporting may be reviewed later and communicated to your office. The information which is already available with the district courts/High Court for the last five financial years may kindly be provided on or before 30.09.2025.

Expecting your kind co-operation.

This letter is issued with the prior approval of Director of Income Tax (I&CI), Hyderabad.

SANKAR PANDI
ADDL/JDIT(I&CI),Hyderabad

Annexure-1

Relevant Sections	Description
269ST	**Mode of undertaking transactions.** **269ST.** No person shall receive an amount of two lakh rupees or more— (*a*) in aggregate from a person in a day; or (*b*) in respect of a single transaction; or (*c*) in respect of transactions relating to one event or occasion from a person, otherwise than by an account payee cheque or an account payee bank draft or use of electronic clearing system through a bank account or through such other electronic mode as may be prescribed: **Provided** that the provisions of this section shall not apply to— (*i*) any receipt by— (*a*) Government; (*b*) any banking company, post office savings bank or co-operative bank; (*ii*) transactions of the nature referred to in section 269SS; (*iii*) such other persons or class of persons or receipts, which the Central Government may, by notification in the Official Gazette, specify. *Explanation*.—For the purposes of this section,— (*a*) "banking company" shall have the same meaning as assigned to it in clause (*i*) of the *Explanation* to section 269SS; (*b*) "co-operative bank" shall have the same meaning as assigned to it in clause (*ii*) of the *Explanation* to section 269SS.
271DA	**Penalty for failure to comply with provisions of section 269ST.** **271DA.** (1) If a person receives any sum in contravention of the provisions of section 269ST, he shall be liable to pay, by way of penalty, a sum equal to the amount of such receipt: **Provided** that no penalty shall be imposable if such person proves that there were good and sufficient reasons for the contravention. (2) Any penalty imposable under sub-section (1) shall be imposed by the Joint Commissioner: **[Provided***that any penalty under sub-section (1), on or after the 1st day of April, 2025, shall be imposed by the Assessing Officer.***]**

Annexure-2

Designation	Office address	Contact Number	E-mail Address
Director of Income Tax (I&CI)	Room No. 200, 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad-500004	23425541	hyderabad.dit.ici@incometax.gov.in
Addition Director of Income Tax (I&CI)	Room No. 400, 3rd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad-500004	23425293	jditintelligence.hyderabad@incometax.gov.in
Income Tax Officer (Hq)(I&CI)	Room No. 201, 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad-500004	23425541	hyderabad.ito.hq.ici@incometax.gov.in

Annexure-3

S.No	Case No	Jurisdiction	Identification of Person making cash payment	Identification of Person received the cash	Amount of Transaction in cash (Rs)	F.Y Involved	Remarks on the nature of cash payment
1	2	3	4	5	6	7	8

Notes to columns

4 *– Identification like AADHAR /PAN Number along with Contact details including Phone number if any*

5 *- Identification like AADHAR /PAN Number along with Contact details including Phone number if any*

6–*Aggregate amount of transaction done in cash by any person in a suit filed*

7 *– F.Y. involved is the financial year in which the transaction took place*

8 *– Remarks on the nature of cash payment like loan transaction, advance for purchase of property etc.*