130 **IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH**

CR-2276-2026
Date of Decision: 11.03.2026

HARMINDER KAUR

.... Petitioner

VERSUS

GURNAM SINGH AND ANOTHER

..... Respondents

CORAM: HON'BLE MR. JUSTICE YASHVIR SINGH RATHOR

Present : Mr. Brijindra Singh Bajwa, Advocate
for the petitioner.

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YASHVIR SINGH RATHOR, J. (Oral)

1. This revision petition has been instituted under Article 227 of the Constitution of India for setting aside the impugned order dated 01.07.2025 (Annexure P-6) passed by the learned Civil Judge (Junior Division), Kalka, whereby respondent No.1/plaintiff has been directed to file a reply to the application dated 01.07.2025 (Annexure P-5) filed by petitioner/defendant No.2.

2. I have heard learned counsel for the petitioner and have gone through the material on record.

3. In view of the nature of the order proposed to be passed, issuance of notice to the respondents is dispensed with, as it would only delay the proceedings and cause unnecessary expenditure to the respondents.

4. Grievance of petitioner is that after petitioner/defendant No.2 appeared before the trial Court, he had moved an application before the concerned Court for sending intimation to Income Tax Department to verify the transaction and violation of Section 269ST of the Income Tax Act, 1961. The said application was moved on 01.07.2025 but the same has not been decided till date and has been adjourned for filing of reply by the plaintiff, whereas no reply is required to be filed.

5. Hon'ble Supreme Court in Law Finder Doc Id # 2719847, **The Correspondence Rbanms Educational Institution Vs. B Gunashekar and Another,** has held that if there are cash transactions above permissible limit, it raises suspicion and the Courts should intimate such transactions to jurisdictional Income Tax Department for verification and action. These directions have been circulated to all the Courts. In the present case also, plaintiff has alleged that he had paid Rs. 8,00,000/- on 25.06.2021 and Rs.1,00,000/- subsequently on 15.06.2022 and a total amount of Rs.9,00,000/- in cash was paid to defendant No.1 at the time of execution of the agreement dated 25.06.2021. Since, plaintiff has himself pleaded that he had paid Rs.9,00,000/- in cash, which is above the permissible limit of Rs.2,00,000/-, the trial Court is required to send intimation to the jurisdictional Income Tax Authorities immediately in view of directions issued by Hon'ble Supreme Court in **The Correspondence Rbanms Educational Institution's** case (supra).

6. Accordingly, the petition in hand is disposed of and learned trial Court is directed to dispose of the application expeditiously in view

of the directions issued by the Hon'ble Supreme Court in the aforesaid judgment.

7. Pending misc application (s), if any, shall also stand disposed of.

(YASHVIR SINGH RATHOR)
JUDGE

11.03.2026
Priyanka Thakur

Whether speaking/reasoned Yes/No
Whether Reportable Yes/No