Government of Odisha

Board of Revenue, Odisha, Cuttack

(Rajaswa Bhawan, Chandini Chowk, Cuttack-2 , Email Id- igr@odisha.gov.in)

(Registration Wing)

IGR-OLA-OLA-0055-2025 6027 **/Regn. Date** 01/12/2025

From

Sri Sujay Kumar Pati, OAS (A) JB,
Under Secretary (Regn.)

To

All District Sub-Registrars/
All Sub-Registrars of the State

Sub- Compliance to the directions of the Hon' ble Supreme Court in Judgment dated 16.04.2025 in Civil Appeal No. 5200 of 2025 in the case of RBANMS Educational Institutions Vs B. Gunashekhar & Anr- format for intimating to the Income Tax Department of consideration in excess of Rs.2 lakh paid in cash towards conveyance of immovable property reg. -

Sir,

In enclosing herewith a copy of letter No. DIT I&CI)/BBSR/cash tranx/2025-26/1160, dated 14.11.2025 received from Mr. Sanjay Kumar, Director of Income Tax (I&CI), Bhubaneswar on the subject cited above which is self-explanatory, I am directed to instruct to abide by the instructions issued in the letter of the Director of Income Tax (I&CI), Bhubaneswar basing on the directions of the Hon'ble Supreme Court in Judgement dated 16.04.2025 in Civil Appeal No. 5200 of 2025, positively.

Yours faithfully,

01/12/25

Under Secretary (Regn.)

Memo No. 6028 /Regn., Date 01/12/2025

Copy forwarded to All ADM-cum-DRs of the State for information and necessary action.

01/12/25

Under Secretary (Regn.)

Memo No. 6029 /Regn., Date 01/12/2025

Copy forwarded to the Additional Secretary to Government, Revenue & Disaster Management Department, Odisha, Bhubaneswar for information.

01/12/25

Under Secretary (Regn.)

OSW#F 4661/9m-2n

8960
17/11/25

OFFICE OF THE I.G. (REGN.) ODISHA * CUTTACK * 14 NOV 2025

GOVT. OF INDIA
OFFICE OF THE DIRECTOR OF INCOME TAX
(INTELLIGENCE & CRIMINAL INVESTIGATION)
3RD FLOOR, AAYAKAR BHAWAN ANNEXE
RAJASWA VIHAR, BHUBANESWAR – 751007
(e-mail: bhubaneswar.dit.ici@incometax.gov.in)

F.No.DIT(I&CI)/BBSR/cash tranx/2025-26/1160 Date:14.11.2025

To,

The Inspector General of Registration Odisha
2nd Floor Board of Revenue Building
Chandi Chowk, Cuttack -753002

Madam,

Sub- Compliance to the directions of the Hon'ble Supreme Court in Judgment dated 16.04.2025 in Civil Appeal No 5200 of 2025 in the case of RBANMS Educational Institutions Vs B. Gunashekhar & Anr -format for intimating to the Income Tax Department of consideration in excess of Rs 2 Lakh paid in cash towards conveyance of immovable property- regarding

SB

Kindly refer to the above.

As you may be aware, the Hon'ble Supreme Court in the Judgment dated 16.04.2025 in Civil Appeal No 5200 of 2025 in the case of RBANMS Educational Institutions Vs B. Gunashekhar & Anr,
in Para 18.1 issued 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 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."

Hon'ble Supreme Court further directed that the above directions shall be intimated by the Chief Secretaries of the States/Union Territories to the officials of the registration department. A copy of the decision of the Hon'ble Supreme Court is also enclosed for ready reference.

As per the directions of the Central Board of direct Taxes, this office is a nodal authority for collecting the information pursuant to the above directions of the Hon'ble Supreme Court from the registration authorities located in the state of Odisha. It is therefore requested that all the registration authorities ie DSR/SRO or any other authority entrusted with the work of registration of conveyance of immovable property be directed to submit the said information to this office in the format attached herewith.

Thanking you for your cooperation.

Yours Faithfully,

(Sanjay Kumar)
Director Of Income Tax (I&CI),
Bhubaneswar
संजय कुमार / Sanjay Kumar
आयकर निदेशक (आसू. एवं आप. अन्वे.)
Director of Income Tax (I & C.I)
भुवनेश्वर / Bhubaneswar

Encls- As above

Format for SRO to report cash payments of Rs. 2 lac and above in the registration of Immovable Property

1	2	2		3		4	5	6	
S. No.	Name and Address of SRO	Name and PAN of the seller(s)		Name and PAN of the purchaser (s)		Total value of sale consideration (In Rs.)	Value of cash payments of Rs. 2 lac and above (In Rs.)	Document Registration No and date of Registration	
		Name	PAN	Name	PAN			Document Regn. No	Registration date
1									
2									