IN THE COURT OF ______________________________
AT ______________________________

CASE NO. __________________ OF 20____

IN THE MATTER OF:

____
...COMPLAINANT/PETITIONER

VERSUS

______________________________ **& ORS.**
...RESPONDENT(S)

APPLICATION SEEKING APPROPRIATE DIRECTIONS/INTIMATION TO THE JURISDICTIONAL INCOME TAX DEPARTMENT IN RESPECT OF ALLEGED CASH TRANSACTIONS, IN LIGHT OF SECTION 269ST OF THE INCOME TAX ACT, 1961

MOST RESPECTFULLY SHOWETH:

1. That the above-captioned proceedings are presently pending before this Hon'ble Court and the Applicant/Respondent is a party to the said proceedings.

2. That in the pleadings/documents filed before this Hon'ble Court, certain assertions have been made regarding expenditure/payments/transactions involving substantial monetary amounts.

3. That the said assertions, as appearing from the pleadings, include alleged expenditure/payments towards ______________________________ [briefly mention the relevant allegation, wherever applicable].

4. That the Applicant is relying upon the aforesaid assertions only to the extent that they form part of the pleadings/record before this Hon'ble Court. The Applicant does not, by filing the present application, admit the correctness, genuineness, quantum, mode or nature of any such alleged transaction.

5. That the Hon'ble Supreme Court, in **The Correspondence, RBANMS Educational Institution v. B. Gunashekar & Anr., Civil Appeal No. 5200 of 2025**, while dealing with claims concerning cash payments of Rs. 2,00,000/- or above, issued directions regarding intimation of such claims to the jurisdictional Income Tax Department for examination of the transaction and any possible violation of Section 269ST of the Income Tax Act, 1961.

6. That Section 269ST of the Income Tax Act, 1961 contains statutory restrictions concerning receipt of Rs. 2,00,000/- or more otherwise than through the modes permitted under law, subject to the scope, conditions and exceptions prescribed under the Act.

7. That in the present matter, the pleadings contain assertions concerning monetary transactions/expenditure of substantial value. The nature, mode and tax compliance of such alleged transactions are matters which may appropriately be examined by the competent Income Tax Authorities in accordance with law.

8. That the Applicant is neither seeking a finding from this Hon'ble Court regarding any alleged violation of the Income Tax Act nor requesting this Hon'ble Court to determine the tax liability of any person.

9. That the limited prayer of the Applicant is that the relevant assertions appearing from the judicial record may be brought to the notice of the jurisdictional Income Tax Department/competent authority so that, if considered necessary, the same may be examined independently and appropriate action, if any, may be taken strictly in accordance with law.

10. That the filing of the present application shall not be construed as an admission by the Applicant regarding the existence, amount, nature or mode of any transaction alleged by the opposite party.

11. That the present application is being preferred bona fide and in the interest of justice.

PRAYER

In view of the facts and circumstances stated hereinabove, it is most respectfully prayed that this Hon'ble Court may graciously be pleased to:

a) Take the present application on record;

b) Forward/intimate the relevant assertions concerning the alleged monetary/cash transactions, as appearing from the pleadings and record of the present proceedings, to the jurisdictional Income Tax Department/competent authority for such verification or action as may be considered appropriate in accordance with law;

c) Clarify that such reference/intimation shall be without prejudice to the rights and contentions of either party and shall not amount to any finding regarding the correctness or legality of the alleged transactions; and

d) Pass such other or further order(s) as this Hon'ble Court may deem fit and proper in the facts and circumstances of the case.

AND FOR THIS ACT OF KINDNESS, THE APPLICANT AS IN DUTY BOUND SHALL EVER PRAY.

APPLICANT

THROUGH COUNSEL

____

Advocate

Place: ____________________

Date: ____________________