

/Registration Department/

From

To

Inspector General of Registration,
O/o. Inspector General of
Registration, Chennai -28.

Deputy Inspector General of Registration,
Coimbatore Zone

No.16687/CI/2025, Dt. 29.10.2025.

Sub: Registration of Documents- Cash Transactions above certain limit-report to Income Tax Department –Hon'ble Supreme Court Case-judgment-instructions to Registering Officers–clarification-issued-regarding.

- Ref: 1. IGR circular No. 56003/C1/2015 dated 18-12-2015.
2. IGR circular No.56003-2/C1/2015 dated 04-01-2016.
3. Hon'ble Supreme Court Civil Appeal No.5200 of 2025 arising from SLP (C) No.13679/2022
4. IGR Circular No.16687/C1/2025 dated 01.08.2025
5. IGR Letter no.16687/C1/2025 dated 20.08.2025
6. DIG, Coimbatore Zone Letter no.3943/B1/2025 dated 23.09.2025 (Received on 13.10.2025)

A clarification was sought in the 6th cited letter regarding 4th cited the circular and 5th cited letter which was issued on 01.08.2025 & 20.08.2025. The following clarification is given as below:-

The circular cited in 2nd was issued based on the communication received from the Income Tax Department in which it was mentioned that Rs.20,000/- (Rupees Twenty Thousand only) above cash transactions need to be informed to the Income Tax Department.

While communicating the Hon'ble Supreme Court order to the all the officers of this department vide IGR Circular cited in 4th, it has been clearly mentioned that Rs.20,000/- (Rupees Twenty Thousand Only) above cash transactions if, mentioned in the recitals of the document then it should be informed to the Income Tax Department.

After this a letter cited in 5th along with the communication received from the Income Tax department has been sent to the all officers of this department for necessary action and information. In which the Income Tax department had mentioned the details of the Hon'ble Supreme Court Order along with the details of the Nodal Officer who will receive the details of the information.

Specifically in the Income Tax Section 269 SS "It prohibits acceptance of any loan, deposit or specified sum (advance or otherwise in relation to a transfer of any immovable property) of Rs.20,000/- (Rupees Twenty Thousand Only) or more from any other person otherwise than by an account payee cheque or account payee bank draft or use of electronic clearing system".

In so far as, It was clearly mentioned that for Rs.20,000/- (Rupees Twenty Thousand Only) or more cash transactions should not be carried out from one person to other person in any kind of property transactions. Moreover this, Income Tax Section 269 ST will not come into picture where Income Tax Section 269 SS applicable.

Hence, once again it is hereby reiterated that the amount (Rs.20,000/- Rupees Twenty Thousand Only) which was mentioned in the above circulars dated 04.01.2016 & 01.08.2025 are correct and it is hereby directed to strictly adhere to the instructions already issued in the above circulars.

Kindly acknowledge the receipt of this letter.

//by order//

Additional Inspector General of Registration,
(Stamp & Registration)

Copy to:

- (1) All DIGs
- (2) All DRs (Admin & Audit)
- (3) All SRs

Dec
4/11/25

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