- R.B.A.N.M.S. v. B. Gunashekar
  - Facts of the Case
    - Appellant: R.B.A.N.M.S. Educational Institution
    - Respondents: B. Gunashekar & Another
    - Appellant's application (Order VII Rule 11 CPC)
      - Rejection of plaint sought
      - Respondents: mere agreement holders
      - No right in property
    - Lower courts rejected application
  - Rationale of the Supreme Court
    - Appeal allowed, lower court orders set aside
    - Agreement to sell: no interest in property
    - Proposed vendee: lacks locus standi
    - Duty under Order VII Rule 11 CPC
    - Suit for bare permanent injunction
    - Suspicious circumstances
    - Protection of charitable trust
  - Directions of the Court
    - Cash transactions ≥ ₹2,00,000/-
      - Courts to inform Income Tax Department
      - Verify transaction, potential Section 269ST violation
      - Income Tax authority to take action
    - Registration of documents
      - ₹2,00,000/- or above paid in cash
      - Sub-Registrar to inform Income Tax Authority
    - Failure to report cash payment
      - Income Tax Authority informs Chief Secretary
      - Potential disciplinary action
    - Intimation of directions
      - Registrars of High Courts
      - Chief Secretaries of States/UTs
      - Principal Chief Commissioner of Income Tax
      - To District Judiciary
      - To registration officials
      - To jurisdictional Income Tax officers
      - Facilitate periodical audits