



IN THE HIGH COURT OF JUDICATURE AT MADRAS

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(ORDINARY ORIGINAL CIVIL JURISDICTION)

FRIDAY, THE 19th DAY OF MARCH 2021

THE HON'BLE MS. JUSTICE P.T.ASHA

C.S.No.795 of 1996

K.Ravindran
S/o Karuppiah Pillai,
residing at No.1, 36th Street,
Ashok Nagar,
Madras – 600 083.

: Plaintiff

Vs

1.K.Devandran (**Deceased**)
S/o Karuppiah Pillai,
residing at No.14, Barnabi Road,
Kilpauk, Madras – 600 010.

2.K.Mahendran,
S/o Karuppiah Pillai,
residing at Plot No.105,
Anna Nagar, Madras – 600 040.

3.K.Sridharan,
S/o Karuppiah Pillai,
residing at No.12, Chellammal Street,
Shenoy Nagar,
Madras – 600 030.

4.K.Dhanalakshmi,
W/o Late S.Karuppiah Pillai,
residing at No.12, Chellammal Street,
Shenoy Nagar,
Madras – 600 030.



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***5.R.Sarojini,
W/o N.Ramanujam,
M.M.Nagar, Mookandapali Post,
Hosur, Krishnagiri District.**

*** (5th defendant impleaded as per order
dated 28.08.2007 and 26.11.2007 in
Application No.5819 of 2007)**

***6.N.Pushparani,
W/o Natarajan,
Mahalakshmi Hardwares,
No.184, I Main Road,
Lakshmi Nagar,
Porur, Chennai – 600 116.**

***(6th defendant impleaded as
per order dated 13.02.2008 in
Ap.No.7564 of 2007 and delay condoned
to carryout amendment as per order
dated 28.02.2008 in Ap. No.999 of 2008).**

***7.D.Shyalaja,
D/o K.Devendran,
V Block No.105,
First Floor, Anna Nagar,
Chennai – 600 040.**

***(7th defendant is brought on
record as legal heirs of deceased 1st defendant
K.Devendran as per order dt. 24.01.2014
in Appln.Nos.275 to 277 of 2014
and time extended as per order
dt.28.02.2014 in Appl.No.1410 of 2014).**

: Defendants

Civil Suit praying that this Hon'ble Court be pleased to pass a



a) for partition by metes and bounds and separate possession of the plaintiff's 1 share out of 4 shares in the 'A' and 'B' schedule properties.

b) for appointment of a receiver to take possession and charge of the properties mentioned in schedule 'A' and 'B' hereunder and collect the rents and profits.

c) for future mesne profits.

d) to pay the costs of this suit.

This Civil Suit having been heard on 02.03.2021 in the presence of Ms.C.Sangamithirai, Advocate for the plaintiff herein and Mr.Yashod Vardhan, Senior Counsel for Mr.V.Shanmugam, Advocates for the Defendants 2 to 4 and 7 herein and Mr.K.Sakthivel, Advocate for the 5th defendant herein and the 6th defendant herein, not appearing in person or by advocate and the said 6th defendant herein, having been set aside and upon reading the pleadings filed herein and the other exhibits therein referred to and upon perusing the evidence adduced therein and having stood over for consideration till this date and coming on this day before this court for orders in the presence of the said advocates for the parties hereto and this court having observed that the plaintiff is not entitled to claim a share in the properties which are the self acquired properties of Karuppiah Pillai and since this court has held the will to be valid in the Testamentary



properties are the self-acquired properties of Late Karuppiah Pillai, the plaintiff cannot seek partition of the properties of Late Karuppiah Pillai, and the plaintiff ought to have valued the properties and paid court fee under section 37(1) of the Tamil Nadu Court Fees and Suit Valuation Act and not under Section 37(2) thereon, and the suit filed is one for partition on the premise that the properties continued to be joint, though an issue has been framed the defendants had not seriously contested the above and that apart, the suit being one for partition is not barred by limitation, **it is ordered as follows:**

That the suit in C.S.No.795 of 1996, be and is hereby dismissed.

2. That the plaintiff herein, do pay to the defendants herein, the costs of this suit, as and when taxed by the taxing officer of this court, and noted in the margin thereof.

WITNESS THE HON'BLE MR. JUSTICE SANJIB BANERJEE, CHIEF JUSTICE, HIGH COURT AT MADRAS AFORESAID, THIS THE 19th DAY OF MARCH 2021.

Sd/-

ASSISTANT REGISTRAR (O.S.I)

//Certified to be true copy//

Dated at Madras this the day of 2021.

COURT OFFICER(O.S.)



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28.04.2021

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C.S.No.795 of 1996

ORDER :-

DATED: 19.03.2021

THE HON'BLE MS. JUSTICE

P.T.ASHA

FOR APPROVAL: 02.07.2021/
09.07.2021

APPROVED ON: 09.07.2021



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Reserved on : 02.03.2021

Delivered on: 19 .03.2021

CORAM

THE HONOURABLE Ms. JUSTICE P.T. ASHA

C.S.No.795 of 1996

K. Ravindran	...	Plaintiff
vs.		
1.K. Devendran (deceased)		
2.K. Mahendran		
3.K. Sridharan		
4.K.Dhanalakshmi		
5.R. Sarojini		
6.N.Pushparani		
7.D.Shyalaja	...	Defendants

(The 5th defendant impleaded as per order in Apl.No.5816 of 2007 dated 21.08.2007 and 26.11.2007)

(The 6th defendant impleaded as per order in Appl.No.7564 of 2007 dated 13.02.2008 and delay condoned to carry out amendment as per order dated 28.02.2008 in Appln.No.999 of 2008).

(The 7th defendant is brought on record as legal heir of the deceased 1st defendant K. Devendran as per order dated 24.01.2014 In Appln.Nos.275 to 277 of 2014 and time extended as per order dated 28.02.2014 in Appl.No.1410 of 2014)



PRAAYER: Civil Suit filed under Order VII Rule 1 of the Code of Civil Procedure for partition by metes and bounds and separate possession of the plaintiff's 1 share out of 4 shares in the "A" and "B" schedule properties and for appointment of a receiver to take possession and charge of the properties mentioned in Schedule "A" and "B" hereunder and collect the rents and profits and for future mesne profits.

For Plaintiff : Ms.C.Sangamithirai

For Defendants : Mr. Yashod Vardhan,
Senior Counsel
for Mr.V.Shanmugam
for D2 to D4 and D7

Mr. K.Sakthivel for D5

D6- set as *ex parte*.

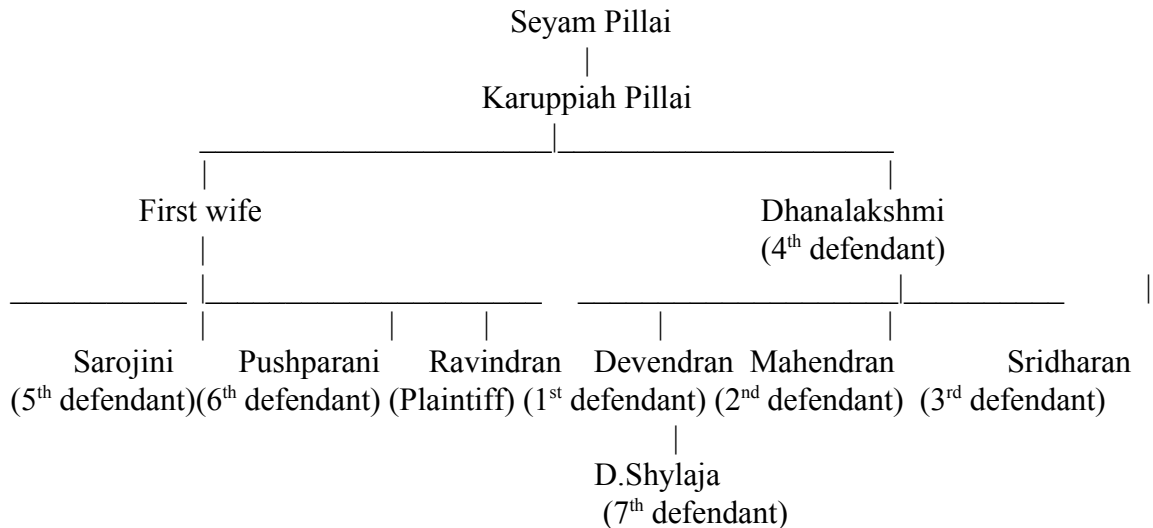
JUDGMENT

The above suit is filed for a Partition and separate possession of the plaintiff's 1/4th share in the suit "A" and "B" schedule properties besides other reliefs. The “A” schedule properties are the immovable properties and the “B” schedule properties are the businesses.



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1. Genealogy:



2. PLEADINGS

PLAINTIFF'S CASE:

2.1 It is the case of the plaintiff that his grandfather Seyam Pillai had inherited the properties (agricultural land and house) in Murugur Village, Thuraiyur Taluk, Tiruchirapalli. The plaintiff's father S.Karuppiyah Pillai had succeeded to the said property and was enjoying the same as the Kartha of the joint family. The plaintiff's father had sold these properties in the year 1957, 1958 and 1965. Out of the sale proceeds in the year 1965, he purchased landed property in Madras measuring an extent of 3 grounds and 911 sq.ft and constructed a house thereupon. In the year 1970, he has sold the said property for a sum of Rs.2,00,000/- and these proceeds had been utilised to improve the



business and to purchase the properties. It is the case of the plaintiff that the money received had been invested in the Transport business in the name and style of "S.K. Bus Transport".

2.2.He would further submit that his father had purchased a landed properties in the name of the the defendants 1 to 4 as well as himself excluding the plaintiff. The 4th defendant is the 2nd wife of the plaintiff's father whom his father had married after the demise of the plaintiff's mother. The further case of the plaintiff is that all properties and businesses were only purchased and started from out of joint family funds. The transport business, S.K. Bus Transport, was running six tourists buses and the other business Sri Pandian Travels owned 30 Omni buses which was given to various Companies for transporting their staff. The plaintiff would submit that the properties purchased in the name of the defendants 1 to 4 is only from and out of the joint family funds and therefore, these properties have to be partitioned as well. He would also contend that the 2nd defendant had put forward a Will dated 15.01.1995 said to have been executed by S.Karuppiah Pillai (father) bequeathing all his properties in favour of the 2nd defendant. This will was obtained under duress and further since the



properties are joint family properties Karupiah Pillai at best could only bequeath his 1/5th share. Since the defendants were not coming forward to partition the properties the plaintiff has come forward with the present suit. The plaintiff would also contend that there are other properties of which the plaintiff has no knowledge and therefore, he is filing the suit only with reference to the properties of which he has knowledge.

3. WRITTEN STATEMENT OF THE 2ND DEFENDANT
ADOPTED BY THE DEFENDANTS 1, 3 AND 4:

3.1. The 2nd defendant would categorically contend that the very suit for partition is not maintainable since the plaintiff had executed a Release Deed giving up his right to all the properties. The defendant had denied the claim of the plaintiff regarding ancestral properties having sufficient income and also the claim that the plaintiff and the defendants 1 to 3 and S. Karupiah Pillai had formed a joint family. The defendant would categorically state that the properties shown in the schedule to the suit are separate properties of the defendants in which the plaintiff cannot claim any right. The 2nd defendant would contend that the 1st item of the suit schedule "A" was purchased by the



3rd defendant from out of his own/borrowed funds as early as on 09.07.1984. Similarly, the 2nd item was purchased by the 1st defendant on 16.02.1979. Likewise, the 3rd item of the property was purchased by the 4th defendant on 28.08.1974, the 4th and 5th items of the property was purchased by the father S.Karuppiyah Pillai in the year 1993 and on 01.10.1981, respectively. The 6th and 7th items of the property was purchased by the 1st defendant in the year 1990 and he had sold away the same in the year 1995. As regards the "B" schedule 1st item of the property which is the business of S.K. Bus Transport, the 2nd defendant would contend that it had been sold by S.Karuppiyah Pillai to the 3rd defendant for valuable consideration. The 3rd defendant had also cleared the liabilities of the business and is now running the business. It is the categoric case of the 2nd defendant that the 2nd item of "B" schedule property, namely, Sri Pandian Travels was a registered Partnership Firm between the defendants 1 and 4 and the one Chelladurai.

3.2.The 2nd defendant would further submit that the family of

S.Karuppiyah Pillai did not have any ancestral properties of value. In

and around the year 1934, the said S.Karuppiyah Pillai at the age of 10



had left for Ceylon. The father of S.Karuppiyah Pillai had died in the year 1938. The deceased S.Karuppiyah Pillai had started working at Colombo and was running businesses there from out of which he earned considerably well. Since their father was unable to operate the ancestral properties the same had been sold in the year 1957 and 1965 for Rs.500/- and Rs.200/-, respectively.

3.3The said S.Karuppiyah Pillai had returned back to India in the year 1961 after closing down his business at Colombo and had purchased property and started business in India. From the income earned, he had improved his business. He was an Income Tax and Wealth Tax Assessee from the year 1961 itself.

3.4.The defendants would submit that in the year 1954, S.Karuppiyah Pillai from out of the income earned in Ceylon had purchased a property in the name of the plaintiff's mother. This property was sold by the plaintiff and his sisters, the 5th and 6th defendants in the suit and the income shared only between the them.

The 2nd defendant would further submit that their father had entrusted the business of a Photo Studio Rathna Photo Studio to the plaintiff and



had settled the business on the plaintiff. However, he was not ready to put in hard work and ultimately, had squandered away all the money given to him by his father. In fact, in the Will, which is the subject matter of Testamentary Original Suit No.2 of 2019, the father has lamented about the conduct of the plaintiff and had gone to the extent of stating that the plaintiff should not be permitted to conduct his funeral rites.

3.5. The 5th defendant had filed a Written Statement *inter alia* also contending that the properties are the self acquired properties of S. Karupiah Pillai and therefore, on the death of the father, the 5th defendant is also entitled to a share in the properties. She would further contend that their father, the plaintiff and the defendants 1 to 3 never constituted a Hindu Joint Family. The 5th defendant would also submit that the 4th defendant is also entitled to a share in the property and the suit denying a share to the defendants 4 to 6 was misconceived.

4. This Court had framed the following issues:

1. *Whether the plaintiff is entitled to claim for partition*

of the self acquired separate properties of the



Defendants?

- 2. Is the plaintiff entitled to claim partition of the suit properties when he had executed a registered release deed releasing all right, title, interest and claims in the properties as early as in 1980?*
- 3. Whether the plaintiff can claim a share in the partnership business especially when he had retired from the business from as early as 1973?*
- 4. Whether the suit for partition of the properties of deceased S.Karupiah Pillai maintainable in law in view of the registered Will left by him?*
- 5. Is the suit maintainable since the plaintiff had paid a fixed Court Fee of Rs.300/- when especially he admits in the plaint that he is not in possession of any of the suit properties?*
- 6. Is not the suit barred by limitation?*
- 7. To what other relief the plaintiff is entitled?"*

5.TRIAL:

The plaintiff had not entered the witness box to adduce evidence.

<https://hcservices.ecourts.gov.in/hcservices/>

It was his wife who had adduced evidence on his behalf as P.W.1 and



Ex.P.1 to Ex.P.12 was marked on the side of the plaintiff. The defendants have not seriously objected to her giving evidence and have not moved any application to eschew her evidence. The 2nd defendant had examined himself as DW1 and the 5th defendant as DW2. Ex.D.1 to Ex.D.54 were marked on the side of the defendants.

6.SUBMISSIONS:

The plaintiff had not adduced oral arguments but had submitted their written arguments. However, the learned Senior counsel appearing for the counsel for the defendants 1 to 4 and 7 had made oral submissions and written arguments have also been filed by them.

7.In the Written arguments of the plaintiff, it is contended that S.Karupppiah Pillai was a native of Murugur Village, Thuraiyur Taluk, Tiruchirapalli. The plaintiff and the defendants 5 and 6 are the children born to S.Karupppiah Pillai through his first wife. The 4th defendant is his second wife and the defendants 1 to 3 are born to her. The 7th defendant is the daughter of the 1st defendant who had died pending the suit.



8.The plaintiffs would contend that the income earned from the sale of the ancestral lands at Murugur Village formed the nucleus with which Karuppiah Pillai had invested in business as also utilised it for the purchase of properties. The case of the plaintiff is that the "A" schedule immovable properties and the "B" schedule businesses were purchased/commenced from out of the ancestral funds and therefore, they are liable to be partitioned amongst the plaintiff and the defendant 1 to 4 who constituted the joint family.

9.The plaintiff's case is that the schedule B business was earning considerable income and this income has been utilized for the purchase of the A schedule properties. The plaintiff would further submit that S.Karuppiah Pillai who only owned a 1/5th share in the joint family had no authority to bequeath the entire properties of the 2nd defendant. It is also the plaintiff argument that in the Will dated 15.01.1951, which is the subject matter of T.O.S.No.2 of 1996, it is stated that the plaintiff was settled a Photo Studio. However, the plaintiff would submit that the premises in which the business was carried on was a rented premises and what was given to him was only a few photographic camera and no valuable properties have to be given to the



plaintiff. The plaintiff would submit that the 4th defendant had influenced Late S.Karuppiah Pillai in not giving any property to the plaintiff, his son through the 1st wife.

10.The plaintiff would submit that considering the fact that the plaintiff is able to prove the ancestral nucleus which constituted the source for the purchase of the other properties he is entitled to a share in the suit property.

11.Per contra, Mr.Yashod Vardhan, learned Senior Counsel for the defendants 1 to 4 and 7 would at the outset state that the suit should be dismissed as the plaintiff had not got into the box to establish his case and P.W.1, his wife has not been authorised to depose on his behalf and her evidence deserves to be eschewed. He would further submit that the cause of action on which the suit has been filed is that the properties are the joint family properties since the schedule “A” and “B” properties were purchased/commenced from out of income from the ancestral properties at Thuraiyur. Ex.P.1 to Ex.P.4 are the Sale

Deeds in respect of the properties at Thuraiyur executed in the year 1957-1965. The entire properties have been sold for only a sum of



Rs.3,400/- and this would never have been the source for the purchase of the other properties and the businesses. He would further contend that under Ex.D.1, the plaintiff had released all his rights to the father's properties and having done so the plaintiff has no legal basis to file the present suit. It is also his case that the 5th defendant, the sister of the plaintiff has in very clear terms stated that the properties are all the self acquired properties of her father, Late Karuppiyah Pillai and there was no joint family. He would submit that the defendants have filed enough evidence to show that Late Karuppiyah Pillai had on his return from Ceylon in the year 1961, started to do business and out of the income earned has purchased properties and invested in business. The Income Tax return of Karuppiyah Pillai from the year 1961 has been produced to prove the above statement. He would also contend that as regards the “B” schedule properties, the 1st item was sold by Karuppiyah Pillai to the 2nd defendant even during his life time. The 3rd item is a Partnership Firm in which Karuppiyah Pillai had no interest.

12.The learned Senior Counsel for the defendants 1 to 4 and 7

would rely on the following Judgments in support of his arguments:

<https://hcservices.ecourts.gov.in/hcservices/>

1.(2014) 15 Supreme Court Cases 570



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***Leela Rajagopal and others v. Kamala Menon
Cocharan and others***

2.(2014) 15 Supreme Court Cases 578

Ved Mitra Verma v. Dharam Deo Verma

3.(2005) 1 Supreme Court Cases 280

***Meenakshiammal (dead(through Lts and others v.
Chandrasekaran and another***

4.1(2008) 7 Supreme Court Cases 216

Vidya Wanti and another v. Durga Dass

5.(2010) 14 Supreme Court Cases 266

Gopal Swaroop v. Krishna Murari Mangal and others

Therefore, he prayed for the dismissal of the suit.

13.Issue Nos.1 to 3:

The plaintiff has filed the suit on the ground that the suit schedule properties are joint family properties having been purchased from out of the income from the ancestral properties. The contention of the plaintiff is that the sale consideration of the ancestral property at

Murugur Village, Thuraiyur Taluk, formed the nucleus for the purchase



of the property at Kodambakkam in the year 1965.

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14. Under Ex.P.1 to Ex.P.4 which are of the year 1957, 1958 and 1965, respectively, Karuppiiah Pillai had sold the ancestral properties for a total sum of Rs.3,400/-. The property purchased by Karuppiiah Pillai under Ex.D.10 on 08.08.1965 was for a total sum of Rs.45,000/-. The defendants have filed Ex.D.2 to Ex.D.7 to show that Karuppiiah Pillai was working at Ceylon. The evidence of Karuppiiah Pillai in the proceedings in E.A.No.1064 of 1984 in O.S.No.1516 of 1978 marked as Ex.D.19 would indicate that he had returned back to India in the year 1961. Thereafter, under Ex.D.8 he had purchased the business Rathna Studio. From out of this income in 1965, he has purchased property at Kodambakkam under Ex.D.16. This property is sold in the year 1970 under Ex.P.5 for a sum of Rs.2 lakhs. The other properties and business have been purchased and started out of the income from the Photo Studio as well as the Transport business which he had started in the meanwhile. The plaintiff has left his father's house in the year 1982 itself which is evident from the evidence of P.W.1. The plaintiff has also not questioned the Release Deed executed by him in favour of Karuppiiah Pillai in the year 1980. There is no evidence on the side of



the plaintiff to show that after the year 1980, the plaintiff continued to do business with his father.

15. Further, properties have been purchased in the name of defendants 1 to 4 and they are in enjoyment of the same since then. The evidence of Karuppiyah Pillai in Ex.D19 and Ex.P.11 and Ex.P.12 would show that the plaintiff was an alcoholic who had squandered away the money and had not been able to do business. His wife and children were being taken care of by Karuppiyah Pillai more out of a sense of moral responsibility. Without establishing their plea of the existence of a joint family the plaintiff cannot seek to have the partition. A perusal of Ex.D.1 would indicate that the plaintiff had released all his interest in the properties of his father way back in the year 1980, itself. In fact, a reading of Ex.D.1 would show that the plaintiffs had recognised that his father had acquired properties and interests in various concerns and businesses all from out of his own self exertions and earning unaided by any ancestral or family nucleus. This Deed has been executed on 04.09.1980 and the plaintiff has not questioned the said Deed till the filing of this suit, i.e., nearly 16 years after the execution of the Deed. That apart his own sibling, the 5th



defendant has contended that the properties are the self acquired property of Late Karuppiyah Pillai. The plaintiff is therefore not entitled to claim a share in the properties which are the self acquired properties of Karuppiyah Pillai. Issue Nos.1 to 3 are answered against the plaintiff.

16.Issue No.4:

Having held in Issue Nos.1,2, and 3 that the suit properties are the self acquired properties of S. Karuppiyah Pillai, the Court has to now consider whether the suit for Partition of the properties of the deceased S. Karuppiyah Pillai was maintainable in view of the registered Will executed by him. T.O.S.No.2 of 1996 has been filed originally as an Original Petition by the 2nd defendant seeking probate of the Will dated 15.01.1995 executed by Late S. Karuppiyah Pillai. The 2nd defendant as executor of the Will has filed the above proceedings. The plaintiff and the 5th defendant filed a caveat and thereafter, the Original Petition was converted into a Testamentary Original Suit. Since this Court has held the Will to be valid in the Testamentary Original Suit T.O.S.No.2 of 1996, and as the Court has held that the properties are the self-acquired properties of Late Karuppiyah Pillai, the plaintiff cannot seek partition of the properties of Late Karuppiyah Pillai. Issue No.4 is answered



against the plaintiff.

17.Issue No.5:

The plaintiff has filed the suit for partition and had paid Court Fees under Section 37(2) of the Tamil Nadu Court Fees and Suit Valuation Act contending that he is in joint possession and enjoyment of the suit schedule properties. The defendants have let in extensive evidence both oral and documentary to show that the plaintiff had left the family as early as in the year 1982 and he had also released his interest in all the properties of his father under Ex.D.1 in the year 1980 itself. Therefore, the contention that the plaintiff in joint possession of the suit property is totally incorrect. Therefore, the plaintiff ought to have valued the properties and paid Court Fee under Section 37(1) of the Tamil Nadu Court Fees and Suit Valuation Act and not under Section 37(2) thereon. This issue is held against the plaintiff.

18.Issue No.6:

The suit filed is one for partition on the premise that the properties continued to be joint. Though an issue has been framed the defendants had not seriously contested the above and that apart, the suit being one for partition is not barred by limitation. This issue is



answered in favour of the plaintiff.

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19.Issue No.7:

In the result, this Civil Suit is dismissed with costs.

Sd./-P.T.A.J.
19.03.2021

List of witnesses on the side of the Plaintiff:-

PW-1 – Ms.R. Santha @ Shanthi

List of witnesses on the side of the defendants:-

DW- 1 - Mr.K.Mahendran

DW- 2 - Ms.K. Sarojini

List of Exhibits marked on the side of the plaintiff:

Ex.P-1 06.03.1957 Registration copy of the Sale Deed executed
by Karuppiyah Pillai in favour of Periasamy
Pillai

Ex.P-2 06.03.1957 Registration copy of the Sale Deed executed
by Karuppiyah Pillai in favour of Periasamy
Pillai

Ex.P-3 31.12.1958 Registration copy of the Sale Deed executed
by Karuppiyah Pillai in favour of Muthusamy
Pillai

Ex.P-4 02.09.1965 Registration copy of the Sale Deed executed
by Karuppiyah Pillai in favour of Sanga
Pillai



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Ex.P-5 24.07.1970	Registration copy of the Sale Deed executed by Karuppiyah Pillai in favour of Mr.M.Rajagopala Iyer
Ex.P-6 29.08.1985	Registration copy of the Sale Deed executed by Karuppiyah Pillai and three others in favour of S.P. Marudhai.
Ex.P-7 09.07.1984	Registration copy of the Sale Deed executed by P. Venkateswaran and six others in favour of Mr.K. Sridharan
Ex.P-8 28.01.1985	Registration copy of the Sale Deed executed by Karuppiyah Pillai in favour of Subbiah
Ex.P-9 01.07.1987	Registration copy of the Sale Deed executed by Karuppiyah Pillai in favour of P.A.M. Arunachalam Pillai
Ex.P-10 -	The empty opened postal envelope addressed by S. Karuppiyah to Ms.Santha
Ex.P-11 25.10.1989	The Letter written by Karuppiyah to Ms.Santha.
Ex.P-12 -	The empty opened postal envelope addressed by K. Mahendran to Ms.Santha

List of Exhibits marked on the side of the defendants:

Ex.D.1 04.09.1980 https://hcservices.ecourts.gov.in/hcservices/	Registered Release Deed executed by Mr.Ravindran in favour of S.Karuppiyah
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Ex.D.2 -

The special Power of attorney given by defendants 1, 3 and 4 to Mr.K.Mahendran to give evidence on their behalf also.

Ex.D.3 06.06.1945

The acceptance letter issued by the New Asiatic Insurance Company Limited, New Delhi to the father of Mr.K.Mahendran

Ex.D.4 11.06.1945

The letter written by the New Asiatic Insurance Company Limited, New Delhi, to the father of Mr.K.Mahendran

Ex.D.5 07.01.1951

The letter written by the father of Mr.K.Mahendran to the New Asiatic Insurance Company Limited, Colombo, seeking sanction of loan.

Ex.D.6 23.01.1951

The letter written by the New Asiatic Insurance Company Limited, New Delhi, to the father of Mr.K.Mahendran

Ex.D.7 27.01.1951

The letter written by the father of Mr.K.Mahendran to the New Asiatic Insurance Company Limited, Madras.

Ex.D.8 12.12.1957

The Sale Deed executed by Dr.T.R.Srinivasa Rao in favour of Karuppiyah Pillai

Ex.D.9 17.09.1964

The affidavit sworn by Mr.P.Ramasamy Pillai

Ex.D.10 02.05.1961

The Sale Deed executed by Balasundarammal and another in favour of Karuppiyah Pillai

Ex.D.11 18.02.1963

The proposal review slip of Life Insurance Corporation of India for proposal No.5795/727 issued in the name of S.Karuppiyah Pillai



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Ex.D.12 22.02.1963	The deposit memorandum of Life Insurance Corporation of India issued to Karuppih Pillai
Ex.D.13 26.01.1964	The proposal review slip of Life Insurance Corporation of India for proposal No.8517/727 issued in the name of S.Karuppih Pillai
Ex.D.14 21.02.1963	The personal statement of Karuppih Pillai submitted to the Life Insurance Corporation of India
Ex.D.15 26.01.1964	The proposal for insurance on own life submitted by my father
Ex.D.16 08.08.1965	The registered Sale Deed executed by Daggubati Srihari Rao and two others in favour of Karuppih Pillai
Ex.D.17 21.05.1966	The proposal for a mortgage loan submitted by Karuppih Pillai with Life Insurance Corporation of India on the security of property.
Ex.D.18 26.07.1966	The Deed of Mortgage executed by Karuppih Pillai in favour of the Life Insurance Corporation of India
Ex.D.19 09.01.1989	The certified copy of the evidence given by Mr.Karuppih Pillai
Ex.D.20 31.07.1990	The printed copy of order
Ex.D.21 06.07.1995	The certified copy of the decreetal order



- Ex.D.22 series - The income tax assessment orders for the assessment years 1961-62 to 1993-94 in the name of Karuppiyah Pillai
- Ex.D.23 - The Deed of Partnership entered into between Karuppiyah Pillai and his father-in-law
- Ex.D.24 series - The assessment orders in respect of M/s.Rathna Studios for the assessment years 1962-63 to 1972-73
- Ex.D.25 01.04.1967 The Memorandum of Agreement entered into between Karuppiyah Pillai and his father-in-law.
- Ex.D.26 19.05.1972 The Deed of Dissolution of Partnership in respect of M/s.Rathna Studios entered into between Karuppiyah Pillai and his father-in-law.
- Ex.D.27 04.09.1980 The Deed of Settlement executed by Karuppiyah Pillai in favour of the plaintiff
- Ex.D.28 - The trading and profit and loss account for the year ended 31.03.1971 and balance sheet as on 31.03.1971.
- Ex.D.29 30.09.1971 The security bond for Rs.58,000/- executed by Karuppiyah Pillai in favour of M/s.Anand Tourist Service.
- Ex.D.30 02.01.1973 The copy of the Deed of Dissolution of Partnership entered into between Karuppiyah Pillai and 5 others
- Ex.D.31 25.04.1975 The letter written by S.K.Andy, who was



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acting as the Trustee of the Partnership firm
to S. Karuppiyah Pillai

- Ex.D.32 27.01.1965 The copy of the Deed of Partnership entered into between P.Ramasamy Pillai and my mother
- Ex.D.33 05.08.1968 The proceedings of the Income Tax Officer, City Circle, granting registration to M/s.Balaji Traders
- Ex.D.34 05.08.1968 The assessment order in the name of the assessee M/s.Balaji Traders
- Ex.D.35 25.04.1968 The copy of the Deed of Dissolution of the Partnership entered into between Karuppiyah Pillai and other partners
- Ex.D.36 - The financial statement of M/s.Vijitha Textiles, Colombo for the year ended 31.03.1967
- Ex.D.37 11.02.1976 The Deed of Partnership entered into between Karuppiyah Pillai and two others
- Ex.D.38 21.03.1977 The Deed of Partnership entered into between Karuppiyah Pillai and two others
- Ex.D.39 19.06.1980 The Deed of Dissolution of the partnership entered into between Karuppiyah Pillai and two others
- Ex.D.40 15.05.1976 The sworn declaration signed by P.Meenakshi Ammal
- Ex.D.41 - The application for registration of the firm filed by the plaintiff ad defendants 4 and 5 and another



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Ex.D.42 01.11.1971	The Deed of Partnership entered into between K.Dhanalakshmi and 3 others
Ex.D.43 series -	The Income Tax Assessment orders in the name of the assessee M/s.Sri Pandiyan Travels for Assessment year 1972-1973 to 1991-1992.
Ex.D.44 30.06.1973	The Deed of dissolution of the partnership entered into between K.Dhanalakshmi and 3 others
Ex.D.45ss30.06.1973	The stamped receipts executed by the plaintiff and the 5 th defendant
Ex.D.46 01.07.1973	The notice of change in the constitution of the firm and signed by A. Chelladurai
Ex.D.47 02.07.1973	The letter written by the plaintiff and the 5 th defendant
Ex.D.48 series	The stamped receipts executed by the plaintiff and the 5 th defendant
Ex.D.49 22.08.1974	The certified copy of the Sale Deed executed by Mr.M.S.Harikrishnan in favour of the mother of Mr.K.Mahendran
Ex.D.50 series	The correspondences between the Inspection Assistant Commissioner of Income Tax, Acquisition Range-I with Karuppiyah Pillai
Ex.D.51 series	The Income Tax Assessment order in the name of assessee, the mother of Mr.K.Mahendran for assessment years 1973-1974 to 1981-1982 with enclosures
Ex.D.52 09.02.1979	The certified copy of Sale Deed executed by



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K.Swaminathan and another in favour of
K.Devendran, the 1st defendant.

Ex.D.53 series

The Income Tax Assessment orders in the
name of Assessee Mr.K.Devendran and the
notice of demand made in the name of the 1st
defendant

Ex.D.54 series

The correspondence exchanged between the
Income Tax Department and K.Sridharan,
who is the 3rd defendant.

Sd./-P.T.A.J.
19.03.2021

//Certified to be true copy//

Dated at Madras this the day of 2021.

COURT OFFICER(O.S.)

From 25th Day of September 2008 the Registry is issuing certified copies of
the Orders/Judgments/Decrees in this format.