

A.No.2154 of 2021
in
C.S.No.89 of 2020

DR.G.JAYACHANDRAN, J.

This application is filed under Order XIV Rule 5 of the Original Side Rules Read With Order XI Rule 5 of C.P.C., for production of certain documents to show the proof of payment of GST in connection with the suit transaction and income tax return of the 1st respondent/1st defendant for the financial year 2017-2018, 2018-2019.

2. As a counter to the said application, the 1st respondent/1st defendant relying upon Section 158 of the Central Goods and Service Tax Act, 2017 and the provisions under the Tamil Nadu Goods and Service Tax Act, 2017 would submit that the documents sought for are all confidential documents need not be disclosed. Relying upon the judgment rendered by this Court in *Nagammai Achi Vs. Alamelu Achi* reported in (1957) 70 LW 915 whereas some income tax return particulars were sought, this Court prohibited from ordering to produce such confidential documents.

3. The learned counsel for the respondent would submit that being a confidential document, this application for production of the confidential

document is not maintainable. When a document is sought to be produced, it is prerogative of the parties either to produce or refuse. Whether it is a confidential document or not shall be decided in the course of the trial. As of now, since the 1st respondent refused to produce the document on the ground of confidential this application is closed.

rpl



29.07.2021
2/2

WEB COPY

DR.G.JAYACHANDRAN, J.

rpl



A.No.2154 of 2021
in
C.S.No.89 of 2020

WEB COPY

29.07.2021