BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 11.12.2025

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THE HONOURABLE MR. JUSTICE N.SENTHILKUMAR

CRP(MD). No.80 of 2023
and
CMP(MD) No.365 of 2023

T. Anjalai ... Petitioner

Vs

V.Selvaraj ... Respondent

PRAYER :-Civil Revision Petition filed under Article 227 of The Constitution of India to set aside the fair and decreetal order dated 26-09-2022 made in I.A.No.3 of 2022 in O.S. No.407 of 2020 on the file of the Sub Court, Manapparai, Trichy District.

For Petitioner : Mr.B.Prahalad Ravi

For Respondent : No appearance

ORDER

This Civil Revision Petition has been filed challenging the order dated 26.09.2022 passed in I.A.No.3 of 2022 in O.S.No.407 of 2020 on the file of the Sub Court, Manapparai.

2.The respondent/plaintiff has filed a suit in O.S.No.407 of 2020 for the relief of recovery of money. Pending suit, the petitioner/defendant filed an interlocutory application in I.A.No.3 of 2022 under Order XI Rule 4 read with Section 151 CPC to direct the respondent/plaintiff to produce the income tax returns filed by him for the period commencing from 01.04.2018 to 31.03.2019 and the bank accounts maintained by him. The trial Court had dismissed the IA., vide order, dated 26.09.2022. Challenging the same, the present Civil Revision Petition has been filed.

3.The learned counsel for the petitioner would submit that the respondent/plaintiff is a regular income tax assessee and has filed the income tax returns for the aforesaid period, by stating the debt incurred by the petitioner. It is therefore the contention of the learned counsel for the petitioner that if the respondent lent the money to the petitioner in the year 2019, he could have shown the same in the income tax returns for the financial year 2018-19 and therefore, it is essential to produce such documents, as the same is important to prove the case of the petitioner. However, without considering all those facts properly, the trial Court had dismissed the application filed by the petitioner and thus, the learned counsel for the petitioner called upon this Court to set aside the impugned order and grant relief as prayed for.

4.Despite service of notice, none appears for the respondent.

5.Heard the learned counsel for the petitioner and this Court perused the order passed in the interlocutory application.

6.On perusal of records, it is found that the respondent had filed the suit for recovery of money. In that suit, plaintiff's side evidence was closed on 10.08.2022 and the suit was posted for defendant's side evidence on 22.08.2022 and on 02.09.2022. While so, the petitioner has come forward with the present application for the relief stated supra. It is to be noted that the Court below had proceeded on the premise that there is no acceptable reason or cause shown by the petitioner for production of income tax returns and accounts by the respondent. It is seen that the petitioner wanted to produce the respondent's income tax returns for the financial year 2018-19 (from 01.04.2018 to 31.03.2019) as well as the bank accounts maintained by him. Such documents can very well be accessed and produced by the respondent. The Court below erroneously proceeded that P.W1, no where, has stated that he had mentioned the loan transaction in the income tax returns and other accounts. The approach of the Court below is not correct. The trial Court cannot come to the conclusion based on the statement alone, unless relevant document is produced before the Court. Unless the petitioner has the relevant details, she cannot pursue her claim while contesting the suit.

7.In that view of the matter, the impugned order dated 26.09.2022 passed in I.A.No.3 of 2022 in O.S.No.407 of 2020 on the file of the Sub Court, Manapparai, is hereby set aside. The respondent is directed to produce the income tax returns filed by him for the financial year 2018-19 (from 01.04.2018 to 31.03.2019) and also the bank accounts maintained by him.

8.This Civil Revision Petition is allowed, accordingly. Since the suit is of the year 2020, the learned Subordinate Judge, Manapparai, Trichy District, is directed to dispose of the suit, within a period of six months from the date of receipt of a copy of this order. No costs. Consequently, the connected Miscellaneous Petition is also closed.

11.12.2025

Speaking : Yes / No
NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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To

The Subordinate Judge, Manapparai, Trichy District

N.SENTHILKUMAR, J.

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