

C.R.P.(MD)No.741 of 2025

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

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DATE : 13.03.2025

CORAM:

THE HON'BLE MR.JUSTICE R.VIJAYAKUMAR

C.R.P.(MD)No.741 of 2025

1.R.S.Sethupathy

2.R.S.Ragupathi

3.R.S.Gunamalai

4.S.Venkatesh

: Petitioners

Vs.

S.P.G.R.Madhavan (died)

S.P.G.R.M.Vijaya (died)

1.Bhuvaneswari

2.Kavitha

3. S.P.G.R.M.Ariharaprabhu

4.S.P.G.Ramasamy & sons partnership firm
rep.by the Managing Partner,
S.P.G.R.Nithyanantham (died)

S.P.G.R.Nithyanantham (died)

5.S.P.G.R.Chandran



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6.R.S.Gunapathi

7.U.Vasantharani

8.U.Geetha

9.U.Danush Rajavel

10.R.Vijayalakshmi

11.R.Devi

12.R.Gowri

13.A.Chitra

14.A.Vinoth Kumar

15.A.Vaishnavi

: Respondents

(cause title is accepted vide Court order, dated 28.02.2025 made in CMP(MD)No.3424 of 2025 in CRP(MD)SR No.9956/2025)

Prayer : This Civil Revision Petition filed under Article 227 of the Constitution of India, to set aside the order passed in I.A.No.32 of 2024 in O.S.No.54 of 2016, dated 11.11.2024 on the file of the Sub Court, Virudhunagar.

For Petitioners : Mr.C.Godwin

For Respondents : Mr.J.Barathan,
for Mr.C.Gangai Amaran, for R1.



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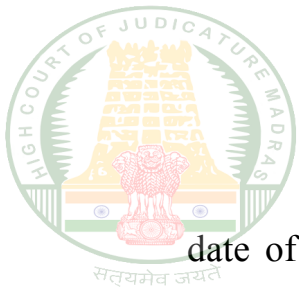
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: Ms.G.K.Chitradevi, for R3.

ORDER

Third parties to the suit in O.S.No.54 of 2016 on the file of the Sub Court, Virudhunagar, have filed the present civil revision, challenging the dismissal of their application to get themselves impleaded in the suit for dissolution of partnership firm and render true and correct accounts of first defendant partnership firm from 2012-2013.

2.A perusal of the records reveals that the some of the respondents herein have filed the above said suit for the relief of dissolution of partnership firm and render correct of accounts for the partnership firm from the financial year 2012-2013 onwards. Pending suit, the plaintiffs had filed an application in I.A.No.10 of 2023 directing the defendants to pay a sum of Rs.75 lakhs as interim payment and to adjust the same from the amount due to the respondents. This application came to be allowed, challenging the same, the defendants had filed CRP(MD)No.3379 of 2023. This Court, by an order, dated 22.12.2023, had directed the defendants to deposit a sum of Rs.40,00,000/- into the trial Court within a period of three weeks from the



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date of receipt of copy of the order and on such deposit being made, the learned trial Judge was directed to complete the trial within a period of three months from the date of receipt of copy of the order.

3.The plaintiffs had filed CMP(MD)No.17841 of 2024 before this Court, seeking modification of the above said order. This Court, by an order, dated 14.02.2025, was pleased to pass an order permitting the plaintiffs to withdraw 50% of the deposited amount, ie.,Rs.20,00,000/-, upon furnishing security for the said amount to the satisfaction of the learned trial Judge. This Court has further directed the learned trial Judge to complete the trial and dispose of the suit on or before 23.04.2025 and further the learned trial judge was required to submit monthly reports as previously directed by this Court.

4.In the light of the above said facts, third parties to the suit had filed an application in I.A.No.32 of 2024, seeking to implead themselves in the suit as defendants 4 to 7. This application came to be dismissed by the trial Court, challenging the same, the present revision petition has been filed.



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WEB COPY 5. According to the learned counsel appearing for the revision petitioners, the partnership deed was entered into between the father namely, S.P.G.Ramasamy Nadar and his four sons namely, S.P.G.R.Nithyanantham, S.P.G.R.Selvarajan, S.P.G.R.Subramanian and S.P.G.R.Chandran on 17.08.1959 under the name and style of S.P.G.Ramasamy Nadar & sons. This firm got reconstituted after the death of S.P.G.Ramasamy Nadar on 04.06.1987. The partnership firm got reconstituted with effect from 08.06.1987 in which all the four sons of S.P.G.Ramasamy Nadar were parties.

6. According to the learned counsel for the revision petitioners one of the partner S.P.G.R.Subramanian had passed away on 28.11.2007 and another partner S.P.G.R.Selvarajan had passed away on 07.09.2009. Thereafter, without inducting the legal heirs of the said deceased partners, the other partners have reconstituted the partnership firm with effect from 08.09.2009. As per the reconstituted partnership deed, the partners were S.P.G.R.Nithyanantham, S.P.G.R.Chandran and S.P.G.R.Madhavan.



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WEB COPY 7. It is the further contention of the learned counsel appearing for the revision petitioners that though their respective fathers namely S.P.G.R.Subramanian and S.P.G.R.Selvarajan had passed away in the year 2007 and 2009 respectively, their shares were not disbursed to the respective legal heirs. He further contended that without inducting the legal heirs into the partnership firm, the firm is continued by the rest of the partners.

8. The learned counsel for the petitioners has further contended that right from the beginning the partnership firm was treated as joint family business and therefore, on the death of some of the partners, automatically their legal heirs would get induct and they would be entitled to the benefits of the said firm.

9. The present suit has been filed by the legal heirs of one of the partners namely, S.P.G.R.Madhavan, seeking dissolution of the firm and render true and correct accounts of the first defendant partnership firm from the year 2012 – 2013 onwards. In such circumstances, the proposed parties, namely, legal heirs of S.P.G.R.Subrmanian and S.P.G.R.Selvarajan are necessary parties for the purposes of proper adjudication of the suit for



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dissolution of partnership firm. He further contended that the legal heirs of S.P.G.R.Subramanaian and S.P.G.R.Selvarajan, are entitled to get their profits of the partnership firm.

10.The learned counsel appearing for the revision petitioners has also relied upon two family arrangements, dated 03.06.1989 and 17.09.2023; that in both family arrangements, the firm is shown as one of the joint family properties. In such circumstances, the revision petitioners are necessary parties to the suit.

11.Per contra, the learned counsel appearing for the respondents/plaintiffs had contended that the suit was laid in the year 2016 and at no point of time, the business was treated as joint family business. In the year 1989, the partnership was entered into between the parties by way of registered document and reconstituted on 01.04.1998 after the death of S.P.G.R.Ramasamy Nadar and thereafter, when S.P.G.R.Subramanian and S.P.G.R.Selvarajan had passed away, it has been reconstituted with effect from 08.09.2009. At no point of time, the legal heirs of any one of the deceased partners have been inducted as one of the partner into the firm. As when one of the partner passes away the remaining partners has continued as



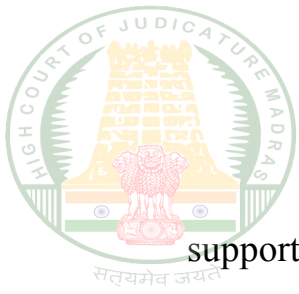
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a registered partnership firm. At no point of time, this partnership firm was treated as joint family business.

12.The learned counsel for the respondents had further contended that after the death of one of the partner namely, S.P.G.R.Madhavan, the other partners are continuing the firm and they are not accounting to the legal heirs of S.P.G.R.Madhavan. Therefore, they have filed the present suit for dissolution of partnership firm and for rendering true and correct accounts for the first defendant partnership firm from 2012-2013.

13.This Court has already passed an order, directing the defendants therein to deposit a sum of Rs.40,00,000/- , from which, the plaintiffs have been permitted to withdraw a sum of Rs.20,00,000/-. There is a further direction from this Court to dispose of the suit on or before April 2025. In such circumstances, the present application has been filed by the legal heirs of S.P.G.R.Subramanian and S.P.G.R.Selvarajan, claiming to be the legal heirs of the partners.

14.The learned counsel for the respondents had further contended that the originally the defendants have filed a counter in I.A.No.32 of 2024 in



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support of the proposed parties. It clearly show that the proposed parties have been set up by the original defendants in order to drag on the proceedings. Hence, he prayed for dismissal of the revision petition.

15.Heard both sides and also perused the records.

16.On perusal of the plaint, it reveals that the suit has been filed based upon the partnership deed, dated 08.09.2009. The prayer in the suit is for dissolution of the said partnership firm and for rendering true and correct accounts of the first defendant partnership firm from 2012-2013 onwards. It is an admitted fact that neither S.P.G.R.Subramanian nor S.P.G.R.Selvarajan are partners as per the revised partnership deed dated 08.09.2009. In such circumstances, the question of impleading the legal heirs of the deceased S.P.G.R.Subramanian and S.P.G.R.Selvarajan does not arise. In case if, the present proposed parties have got any right, it is always open to them to initiate the appropriate independent legal proceedings based upon the partnership deed dated 08.09.2009. The proposed parties or their respective father, not being a partner in the firm reconstituted on 08.07.2009, they are not entitled to get impleaded in the present suit. Hence, the Civil Revision Petition is liable to be dismissed.



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17. In the result, the Civil Revision Petition is dismissed. No costs.

13.03.2025

NCC :yes/No
Index :yes/No
Internet:yes/No
das

To

- 1.The Sub Judge, Virudhunagar.
- 2.The Section Officer,
VR Section,
Madurai Bench of Madras High Court,
Madurai.



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R.VIJAYAKUMAR ,J.

DAS

Order made in
C.R.P.(MD)No.741 of 2025

Dated : 13.03.2025