APHC010439832026

IN THE HIGH COURT OF ANDHRA PRADESH
AT AMARAVATI **[3330]**
(Special Original Jurisdiction)

WEDNESDAY, THE 28th DAY OF OCTOBER 2026

PRESENT

THE HONOURABLE SRI JUSTICE TARLADA RAJASEKHAR RAO

CIVIL REVISION PETITION No. 2340/2026

BETWEEN:

1. THIRUKKALA GANGARAM, S/o. LATE T. MUNASWAMY, AGE 72 YEARS, R/o.D.No.16-963-2, SRI RAM NAGAR COLONY, SRIKALAHASTI, CHITTOOR DISTRICT

...PETITIONER

AND

1. C M GOPAL, S/o. CHINTAKUNTA SUBBA NAIDU, AGED 67 YEARS, BUSINESS, R/o. POTHLADURTHI VILLAGE, YERRAGUNTLA MANDAL , KADAPA DISTRICT.

...RESPONDENT

Petition under Article 227 of the Constitution of India, praying that in the circumstances stated in the grounds filed herein, the High Court may be pleased to set aside the impugned order made in I.A.No.662 of 2025, in O.S.No.59 of 2016, on the file of II Additional District Judge Court, Kadapa District, at Prodatur, in the interest of justice and pass such other order or orders as this Honble Court may deem fit and proper in the circumstances of the above Case.

Counsel for the Petitioner:
1. G V SHIVAJI

Counsel for the Respondent:
1. GALLA RAMA KOTESWARA RAO

The Court made the following:

ORDER:

The petitioner in the present Civil Revision Petition is defendant in suit O.S. No.59 of 2016 on the file of the II Additional Judge, Kadapa at Proddatur, and the 1st respondent herein is plaintiff in the said suit. The 1st respondent/plaintiff filed suit for recovery of money basing upon two promissory notes dated 30.10.2013. While the suit is pending the petitioner/defendant filed I.A. No.662 of 2025 under Order XVI Rule 1 r/w Section 151 of C.P.C. seeking to issue summons to the Additional Commissioner, Income Tax Department, Tirupathi, to cause production of seizure panchanama executed at the time of Income Tax raid took place in the house of the plaintiff in the year 2011 and Income Tax returns submitted by the plaintiff for the year 2013-2014 and to give evidence.

2. It is asserted in the affidavit filed in support of the application that the petitioner/defendant has taken specific plea in his written statement that the suit documents are not supported by consideration and he is agriculturist and thus entitled for scaling down of rate of interest. The trial Court has no territorial jurisdiction to try the suit. The plaintiff did not show the two debts in his income tax returns for the year 2013-2014 and hence, the said two debts are not legally enforceable debts and the cause of action is illusionary. In order to prove the said contentions, the I.A. No.662 of 2025 in O.S. No.59 of 2016 is filed under Order XVI Rule 1 of C.P.C. for production of the documents. The trial Court after considering

arguments of learned counsel for the petitioner and respondents, has dismissed the application vide order dated 08.07.2026 observing that there is no legal nexus with the execution or consideration of the suit promissory notes. Furthermore, the non disclosure of a loan-debt in an Income Tax return may attract statutory penalties under tax laws, but it does not automatically render a civil debt legally unenforceable between the parties. And the petitioner has attempting to launch an inquiry to gather evidence against the plaintiff's character, which is impermissible at the stage of the trial. The same was under challenge before this Court under Article 227 of the Constitution of India.

3. Sri G.V. Shivaji, learned counsel for the petitioner reiterating the contentions raised in the interlocutory application would submit that the suit document is not supported by consideration and seizure panchanama executed at the time of Income Tax raid took place in the house of the plaintiff in the year 2011 and Income Tax returns submitted by the plaintiff for the year 2013-2014 has not shown the amount that lent to petitioner/defendant and relied on the judgment in the case of ***Dagi Ram Pindi Lall v. Trilok Chand Jain*** for the proposition that Court can issue summons requiring the Income-tax Department to produce in Court, the records relating to the income-tax returns submitted by the respondent/plaintiff. In the said Judgment the Hon'ble Supreme Court held that whenever an Act is repealed, it must be considered as if it had

never existed. The object of repeal is to obliterate the Act from the statutory books, except for certain purposes as provided under Section 6 of the General Clauses Act, 1897. Repeal is not a matter of mere form but is of substance. Therefore, on repeal, the earlier provisions stand obliterated/abrogated/wiped out wholly, i.e., protanto repeal. The Apex Court answered only to the limited extent in relation to the position of law relating to privilege after 1964 where the documents, records, etc., were filed by the assessee or a third party after April, 1964, in respect of the assessment years 1964-65 onwards. The judgment is not applicable to the present facts of the case.

4. According to the interlocutory application filed by the petitioner, that no consideration was passed to the appellant under the suit promissory note; that respondent is an income tax assessee and he has not shown the suit consideration amount in his returns for the year, 2013-2014 that lent to the petitioner; that the trial has no territorial jurisdiction, the said documents are relevant to disprove the case of the respondent plaintiff.

5. The jurisdiction of a Court does not depend upon the defence taken by a defendant and it is the recitals made in the plaint which decide the territorial jurisdiction. The second contention is cause production of seizure panchanama executed at the time of Income Tax raid took place in the house of the plaintiff in the year 2011 and Income Tax returns submitted by the plaintiff for the year 2013-2014 to prove that the suit

consideration amount was not shown in the income tax returns pertaining to the year 2013-14. Even assuming that the respondent/plaintiff did not show the consideration amount in his income tax returns pertaining to the year 2013–14, the document seized by the Income Tax Department pertains to the year 2011 and therefore the seizure documents are irrelevant. Therefore, for the aforesaid purposes, the summoning of the document is not required.

6. This Court has not seen any perversity in the order passed by the trial Court and there is no merit in the present Civil Revision Petition.

7. Accordingly, the Civil Revision Petition is dismissed. There shall be no order as to costs.

8. As a sequel, interlocutory applications, if any, pending in this Civil Revision Petitions shall stand closed.

JUSTICE TARLADA RAJASEKHAR RAO

Date: 28.10.2026

Harin

88

THE HON'BLE SRI JUSTICE TARLADA RAJASEKHAR RAO

C.R.P.No. 2340 OF 2026

Date: 28.10.2026

Harin