IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 25-06-2026

CORAM

THE HON'BLE DR.JUSTICE A.D.MARIA CLETE

A No. 1578 of 2026
in
CS No.856 of 2014

Mrs.Ram Priya Dilip
W/o.Dilip, Flat No.8, Indira Apartments, 3rd Floor,
No.25, Ramanathan Street, Kilpauk, Chennai-600
010.

..Applicant(s)

Vs

Mrs.Ram Manohari
W/o.Rajaram,
Flat No.3A, Gee Gee Crescent,
3rd floor, Door No.114,
Poonamallee High Road,
Chennai 600 084.

..Respondent(s)

PRAYER: To issue subpoena to Mr.Velayutham Raghavan, Auditor a Plot No.25, Lakshmi Nagar, Alwar Thirunagar, Chennai 87 to depose evidence and to produce Income Tax Returns for the Assessment Years 2009-2010, 2010-2011 and 2011-2012, balance sheet, profit and loss, computations of income along with annexure and Wealth Tax particulars for the year 2009-2010, 2010-2011 and 2011-2012 of applicant's deceased mother Haripriya Rambhadran morefully described in the schedule hereunder in the above C.S.No.856 of 2014.

For Applicant(s): Mr. A. Babu

For Respondent(s): Mr.M.V.Vijaya Baskar

ORDER

This application has been filed by the applicant/plaintiff to issue subpoena to Mr.Velayutham Raghavan, Auditor, Plot No.25, Lakshmi Nagar, Alwar Thirunagar, Chennai – 600 087, to depose evidence and to produce the Income Tax Returns for the Assessment Years 2009-2010, 2010-2011 and 2011-2012, balance sheet, profit and loss account, computation of income with annexures and wealth tax particulars of late Haripriya Rambhadran.

2. The applicant/plaintiff has filed C.S.No.856 of 2014 against the respondent, who is her sister, seeking partition of the suit schedule properties into two equal shares, allotment of one such share to her, separate possession and mesne profits. According to her, their mother Haripriya Rambhadran died on 15.08.2012 leaving behind the applicant and the respondent as her legal heirs, each entitled to half share. Despite repeated demands and lawyer's notice dated 08.03.2014 seeking amicable partition and payment of her share in the rental income, the respondent, by reply dated 14.03.2014, refused partition and claimed absolute ownership over Schedule-A property on the basis of the alleged registered Will dated 21.02.1991. The applicant contends that the Will was fraudulently obtained to defeat her rights. On her caveat, the probate

proceedings were converted into T.O.S.No.66 of 2016, and the said testamentary suit and the present partition suit are being tried together.

3. The further case of the applicant is that the partition suit also includes movable properties left by her mother and that the respondent failed to disclose those particulars in the testamentary proceedings. According to the applicant, P.W.1, husband of the respondent, admitted in cross-examination that Haripriya Rambhadran was an income-tax assessee, that she had filed returns, that he had not produced the income-tax returns, that he did not know her PAN number, that her income-tax records were maintained through her auditor Mr.Raghavan, and that Mr.Velayutham Raghavan, Plot No.25, Lakshmi Nagar, Alwar Thirunagar, Chennai, was the auditor of the deceased. The applicant also relies upon the alleged admission of P.W.1 that verification of the balance sheet would disclose the movable assets and savings of the deceased. Hence, the applicant contends that the auditor is a necessary witness and that the income-tax returns, balance sheet, audited balance sheet, wealth tax particulars and connected documents would disclose the movable assets, savings, jewels, silver articles, fixed deposits and other assets left by her mother, which can be brought into partition.

4. The applicant further states that she caused a letter dated 27.10.2025 to be sent through her counsel to the said auditor, requesting him to furnish the PAN number, income-tax returns for the Assessment Years 2009-2010, 2010-2011 and 2011-2012, assessment circle/ward details, balance sheet, profit and loss account, computation of income with annexures and wealth tax particulars of Haripriya Rambhadran. According to the applicant, the auditor, by reply dated 04.11.2025, furnished only the PAN number and stated that he is not keeping any financial statements of the deceased. The applicant, however, contends that the auditor is avoiding disclosure and that, unless he is summoned and examined, she would be put to irreparable loss and hardship.

5. The respondent has filed a counter affidavit opposing the application. The respondent contends that the application is not maintainable and has been filed only to protract the proceedings. It is stated that the applicant had earlier filed A.No.5970 of 2025 seeking subpoena to the Income Tax Officer or any authorised person to depose and produce the income-tax records of the deceased Haripriya Rambhadran, and that the said application was dismissed by this Court on 30.01.2026.

6. According to the respondent, the applicant has already listed the alleged movables in the "B" Schedule to the plaint and she cannot now seek to

conduct a roving enquiry by summoning the auditor. Hence, the respondent prays for dismissal of the application.

7. Heard the learned counsel on either side and perused the materials placed before this Court.

8. The applicant had earlier filed A.No.5970 of 2025 seeking to summon the Income Tax Officer to produce the income-tax records of the very same deceased Haripriya Rambhadran. By order dated 30.01.2026, this Court dismissed the said application holding that income-tax returns would not contain the details regarding the type of jewels allegedly possessed by the deceased, that the records sought related back to 14 or 15 years, and that the applicant, being the daughter of the deceased, can let in evidence from her own personal knowledge regarding the movable properties allegedly left by her mother. The present application is, in substance, another attempt to secure the same class of records, now through the auditor instead of the Income Tax Department.

9. Further, the applicant's own affidavit discloses that, when a letter was addressed to the auditor on 27.10.2025, the auditor, by reply dated 04.11.2025, furnished only the PAN number and stated that he is not keeping any financial statements of the deceased. Thus, there is no prima facie material to show that

the documents sought for are available with the auditor. The power to issue subpoena cannot be exercised for conducting a roving enquiry, particularly at this belated stage in a suit of the year 2014. Therefore, no useful purpose would be served by issuing subpoena as prayed for, and this application is liable to be dismissed. Accordingly, this application is dismissed.

25-06-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

MFA

DR.A.D.MARIA CLETE, J.

MFA

A No. 1578 of 2026
in
CS No.856 of 014

25-06-2026