IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 01-04-2026

CORAM

THE HON'BLE MRS.JUSTICE T.V.THAMILSELVI

CRP No. 2084 of 2024
AND
CMP NO. 11150 OF 2024

S.Ravichandran

..Petitioner(s)

Vs

1. N.Muthukumaran

2. R. Kokulavani

..Respondent(s)

PRAYER: Civil Revision Petition filed under Article 227 of Constitution of India, to set aside the order passed in IA No.9 of 2024 in OS No.371 of 2021 pending on the file of the I Additional District Court, Tiruppur.

For Petitioner(s): Mr.V.Ramamurthy

For Respondent(s): Mr.S.Saravanakumar
for Mr.I.Abrar Md Abdullah For R1
R2 - No Such Addressee

ORDER

Challenging the impugned order passed in IA No.9 of 2024 in OS No.371 of 2021 dated 25.03.2023 pending on the file of the I Additional District and Sessions Court, Tiruppur, the present Civil Revision Petition has been filed.

2. The plaintiff has filed an application before the trial court to reopen the plaintiff's side evidence for examination of additional witness on his side, more

particularity the Senior Accountant and Chartered Accountant who prepared and submitted the Balance Sheet, Books of accounts pertaining to the Profit and Loss accounts for the Assessment Years 2018 – 2019, 2019 – 2020 and 2020 – 2021 in order to prove his source of income for those periods, when the loan was advanced in the year 2020. The defendants raised objections stating that already he has submitted Income Tax Returns for the Assessment Year 2018 – 2019, 2019 – 2020 and 2020 – 2021 through DW8 and DW9 and in respect of the assessment year 2021, statement was already submitted along with the Income Tax particulars and through those witnesses, evidence was adduced in respect of the source of income of the plaintiff pertaining to those years. Now to fill up lacuna after completion of the said evidence, the plaintiff has come forward with such an application. Without considering the facts and circumstances properly, the trial judge allowed the application, which is erroneous and is liable to be set aside.

3. Considering the submissions of both sides and on perusal of the records, only at the instance of the defendants, DW8 and DW9 was examined. On the other side, though the plaintiff has relied on the Income Tax statement, he has not chosen to examine the officials of the income tax department as well as the auditor, who prepared the statement of accounts pertaining to the assessment years 2020 – 2021. Now after the examination of DW8 and DW9, the plaintiff has come forward with application to examine the Senior

Accountant and Chartered Accountant in respect of the assessment years 2018 – 2019, 2020- 2021 and 2021 – 2022.

4. The learned counsel for the revision petitioner / plaintiff submits that the evidence of DW8 and DW9 was not pertaining to the year of 2018 – 2019 and 2020 – 2021. In order to prove the source of income of those periods, which is relevant to the period of loan, the necessity arose for him to examine.

5. The fact also reveals that as per the plaint averments the alleged loan disbursed by the plaintiff said to have happened in March 2021 and the loan amount goes around Rs.60,00,000/- by way of cheque drawn on ICICI bank. According to the plaintiff, he disbursed the loan amount of Rs.60,00,000/- but the loan itself was disputed by the defendants. One of the defendants submitted that the plaintiff has no source of income. To prove the source of income now the plaintiff wants to examine those documents pertaining to the years 2018 – 2019, 2020 – 2021 and 2021 – 2022 before the period of loan, in order to prove that he is having sufficient source of income. This opportunity was not given to the plaintiff. As cited by the learned counsel for the defendants, those documents have not been produced at the earliest point of time and after completion of DW8 and DW9, the plaintiff has come forward with this application and also contended that those documents were created for the purpose of this case, so that only the plaintiff has not examined those witnesses earlier.

6. Admittedly, the plaintiff has not taken any steps to examine these two witnesses at the earliest point of time. Therefore, this Court is inclined to confirm the findings of the trial court. The trial court is directed to dispose of the case within a period of eight weeks from the date of receipt of a copy of this order.

7. According, this Civil Revision Petition is dismissed. No costs. Consequently, connected Civil Miscellaneous Petition is closed.

01-04-2026

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

MTL
To

1. The I Additional District Court, Tiruppur.

T.V.THAMILSELVI J.

MTL

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