BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 27.01.2026

CORAM

THE HONOURABLE MR. JUSTICE N.SENTHILKUMAR

C.R.P(MD). No.184 of 2026

1.K.Arjunan

2.A.Aruviselvi ... Petitioners

Vs

C.Mathiyalagan ... Respondent

PRAYER:- Civil Revision Petition filed under Article 227 of the Constitution of India to set aside the order, dated 04.12.2025 passed in I.A.No.3 of 2025 in O.S. No.1212 of 2024 on the file of the learned II Additional Sub Judge, Madurai with the costs of the Revision Petitioners and also with all other reliefs, which this Revision Petitioners are entitled as per law.

For Petitioners : Mr.Nagendran V

ORDER

This Civil Revision Petition has been filed challenging the order, dated 04.12.2025, passed in I.A.No.3 of 2025 in O.S.No.1212 of 2024 on the file of the learned II Additional Sub Judge, Madurai, whereby the learned Judge dismissed the application filed by the revision petitioners seeking rejection of the plaint.

2. The learned counsel for the revision petitioners submitted that the suit filed by the plaintiff is not maintainable and that the plaint ought to have been rejected at the threshold. According to the learned counsel, in the sale deed executed by defendants 2 to 6 in favour of the first defendant vide Document No.3494/1986, dated 10.09.1986 registered in the office of the Sub Registrar, it has been clearly stated that there exists a common pathway in respect of the B Schedule property. Therefore, the plaintiff was well aware of the existence of the common pathway.

3. The learned counsel further submitted that as per the averments in the plaint itself, the plaintiff had given a complaint, on 07.11.2024 before the Theppakulam Police Station, Madurai, with regard to the A Schedule property and the common pathway. Therefore, according to the learned counsel, the plaintiff admittedly had knowledge about the existence of the common pathway at least on 07.11.2024. However, the suit came to be filed only on 12.11.2024 and therefore, the plaint itself

discloses that the suit is not maintainable and ought to have been rejected.

4. The learned counsel for the revision petitioners also contended that the suit filed in O.S.No.1212 of 2024 is barred by limitation. It was further submitted that an earlier suit in O.S.No.483 of 2014 between the same parties and for the same cause of action had already been partly decreed in favour of the petitioners and therefore, the present suit is also hit by the principles of res judicata.

5. This Court has carefully considered the submissions made by the learned counsel for the revision petitioners and also perused the materials available on record.

6. It is well settled that while considering an application for rejection of plaint under Order VII Rule 11(d) of the Code of Civil Procedure, the Court has to look only into the averments made in the plaint and the documents relied upon by the plaintiff and not the defence taken by the defendants. The truth or otherwise of the allegations made in

the plaint cannot be gone into at that stage.

7. In the present case, the contentions raised by the revision petitioners mainly relate to the questions of limitation and res judicata. These issues necessarily involve examination of the factual aspects and evidence to be adduced by the parties. Therefore, such questions cannot be decided at the stage of considering an application for rejection of plaint.

8. In this regard, it is relevant to refer to the judgment of the Hon'ble Supreme Court in ***Chhotanben and another Vs. Kiritbhai Jalkrushnabhai Thakkar and others***, reported in (2018) 6 SCC 422, wherein the Hon'ble Supreme Court has held that issues relating to limitation and res judicata are mixed questions of fact and law and the same are required to be decided only during the course of trial. The relevant portions are extracted hereunder:

> *12. What is relevant for answering the matter in issue in the context of the application under Order VII Rule 11(d), is to examine the averments in the plaint. The plaint is*

required to be read as a whole. The defence available to the defendants or the plea taken by them in the written statement or any application filed by them, cannot be the basis to decide the application under Order VII Rule 11(d). Only the averments in the plaint are germane. It is common ground that the registered sale deed is dated 18th October, 1996. The limitation to challenge the registered sale deed ordinarily would start running from the date on which the sale deed was registered. However, the specific case of the appellants (plaintiffs) is that until 2013 they had no knowledge whatsoever regarding execution of such sale deed by their brothers - original defendant Nos.1 & 2, in favour of Jaikrishnabhai Prabhudas Thakkar or defendant Nos.3 to 6. They acquired that knowledge on 26.12.2012 and immediately took steps to obtain a certified copy of the registered sale deed and on receipt thereof they realised the fraud played on them by their brothers concerning the ancestral property and two days prior to the filing of the suit, had approached their brothers (original defendant Nos.1 & 2) calling upon them to stop interfering with their possession and to partition the property and provide exclusive possession of half (1/2) portion of the land so designated towards their share. However, when they realized that the original defendant Nos.1 & 2 would not pay any heed to their request, they *had no other option but to approach the court of law and filed the subject suit within two days therefrom. According to the appellants, the suit has been filed within time after acquiring the knowledge about the execution of the registered sale deed. In this context, the Trial Court opined that it was a triable issue and declined to accept the application filed by respondent No.1 (defendant No.5) for rejection of the plaint under Order VII Rule 11(d). That view commends to us.*

15. The High Court has adverted to the case of Church of Christ Charitable Trust and Educational Charitable Society (supra), which had occasion to consider the correctness of the view taken by the High Court in ordering rejection of the plaint in part, against one defendant, on the ground that it did not disclose any cause of action qua that defendant. The High Court has also noted the decision relied upon by the contesting respondents in the case of Mayur (H.K.) Ltd. and Ors. (supra), which has restated the settled legal position about the scope of power of the Court to reject the plaint under Order VII Rule 11(d) of CPC.

16. In the present case, we find that the appellants (plaintiffs) have asserted that the suit was filed immediately after getting knowledge about the fraudulent sale deed executed by original defendant Nos.1 & 2 by *keeping them in the dark about such execution and within two days from the refusal by the original defendant Nos.1 & 2 to refrain from obstructing the peaceful enjoyment of use and possession of the ancestral property of the appellants. We affirm the view taken by the Trial Court that the issue regarding the suit being barred by limitation in the facts of the present case, is a triable issue and for which reason the plaint cannot be rejected at the threshold in exercise of the power under Order VII Rule 11(d).*

17. In the above conspectus, we have no hesitation in reversing the view taken by the High Court and restoring the order of the Trial Court rejecting the application (Exh. 21) filed by respondent No.1 (defendant No.5) under Order VII Rule 11(d). Consequently, the plaint will get restored to its original number on the file of the IVth Additional Civil Judge, Anand, for being proceeded further in accordance with law. We may additionally clarify that the Trial Court shall give effect to the order passed below Exh. 17 dated 20th January, 2016, reproduced in paragraph 5 above, and take it to its logical end, if the same has remained unchallenged at the instance of any one of the defendants. Subject to that, the said order must be taken to its logical end in accordance with law.

9. The learned counsel for the revision petitioners also relied upon the judgment of the Hon'ble Supreme Court in ***Correspondent, RBANMS Educational Institution Vs. B. Gunashekar and others***, reported in 2025 (3) CTC 619. The relevant portion is extracted hereunder:

> *18.1. Further, through the averments made in the plaint and in the agreement, the respondents/plaintiffs have claimed to have paid huge sum towards consideration by cash. It is pertinent to recall that Section 269ST of the Income Tax Act, was introduced to curb black money by digitalising the transactions above Rs.2,00,000/- and contemplating equal amount of penalty under Section 271DA of the Act. As per the said provisions, action is to be taken on the recipient. However, there is also an onus on the plaintiffs to disclose their source for such huge cash. The Central Government thought it fit to cap the cash transactions and move forwards towards digital economy to curb the dark economy which has a drastic effect on the economy of the country. It will be useful to refer to the Budget Speech during the introduction of the Finance Bill, 2017 and the extract of the memo presented with the Finance Bill, 2017, which lay down the object:*
>
> .....
>
> *It is further proposed to provide that the said restriction*

shall not apply to Government, any banking company, post office, savings bank or co-operative bank. Further, it is proposed that such other persons or class of persons or receipts may be notified by the Central Government, for reasons to be recorded in writing, on whom the proposed restriction on cash transactions shall not apply. Transactions of the nature referred to in section 269SS are proposed to be excluded from the scope of the said section.

It is also proposed to insert new section 271DA in the Act to provide for levy of penalty on a person who receives a sum in contravention of the provisions of the proposed section 269ST. The penalty is proposed to be a sum equal to the amount of such receipt. The said penalty shall however not be levied if the person proves that there were good and sufficient reasons for such contravention. It is also proposed that any such penalty shall be levied by the Joint Commissioner. It is also proposed to consequentially amend the provisions of section 206C to omit the provision relating to tax collection at source at the rate of one per cent. of sale consideration on cash sale of jewellery exceeding five lakh rupees. These amendments will take effect from 1st April 2017." However, when the Bill was passed, the permissible limit was capped under Rupees Two Lakhs, instead of the proposed Rupees Three Lakhs. When *a suit is filed claiming Rs.75,00,000/- paid by cash, not only does is create a suspicion on the transaction, but also displays, a violation of law. Though the amendment has come into effect from 01.04.2017, we find from the present litigation that the same has not brought the desired change. When there is a law in place, the same has to be enforced. Most times, such transactions go unnoticed or not brought to the knowledge of the income tax authorities. It is settled position that ignorance in fact is excusable but not the ignorance in law. Therefore, we deem it necessary to issue the following directions:*

> *(A) Whenever, a suit is filed with a claim that Rs. 2,00,000/- and above is paid by cash towards any transaction, the courts must intimate the same to the jurisdictional Income Tax Department to verify the transaction and the violation of Section 269ST of the Income Tax Act, if any,*
>
> *(B) Whenever, any such information is received either from the court or otherwise, the Jurisdictional Income Tax authority shall take appropriate steps by following the due process in law,*
>
> *(C) Whenever, a sum of Rs. 2,00,000/- and above is claimed to be paid by cash towards consideration for conveyance of any immovable property in a document*

> *presented for registration, the jurisdictional Sub-Registrar shall intimate the same to the jurisdictional Income Tax Authority who shall follow the due process in law before taking any action,*
>
> *(D) Whenever, it comes to the knowledge of any Income Tax Authority that a sum of Rs. 2,00,000/- or above has been paid by way of consideration in any transaction relating to any immovable property from any other source or during the course of search or assessment proceedings, the failure of the registering authority shall be brought to the knowledge of the Chief Secretary of the State/UT for initiating appropriate disciplinary action against such officer who failed to intimate the transactions.*

20. In fine,

(i) This appeal is allowed.

(ii) The impugned judgment of the High Court dated 02.06.2022 and the order of the trial Court dated 11.06.2021 are set aside.

(iii) As a sequel, the application filed under Order VII Rule 11(a) and (d) CPC is allowed.

(iv) The plaint in O.S. No. 25968 of 2018 pending on the file of XIII Additional City Civil and Sessions Judge, Mayohall Unit, Bengaluru, is rejected.

(v) The directions given by us in paragraph 18.1 of this judgment shall be intimated by the Registrars of the High Courts, the Chief Secretaries of the States/Union Territories and the Principal Chief Commissioner of Income Tax Department to the District Judiciary, the officials of the registration department and the jurisdictional officers under the Income Tax Department respectively, so as to facilitate the conduct of periodical audit.

(vi) The parties shall bear their respective costs throughout the proceedings.

(vii) Miscellaneous Application(s), if any, shall stand disposed of.

10. In the said judgment, the Hon'ble Supreme Court has reiterated the principles governing rejection of plaint and the circumstances under which, such power can be exercised.

11. In the present case, a careful reading of the plaint does not

disclose any ground warranting rejection of the plaint. The issues raised by the revision petitioners require adjudication on facts and therefore they have to be decided only after full-fledged trial.

12. In such view of the matter, this Court does not find any infirmity or illegality in the order passed by the learned II Additional Sub Judge, Madurai, in dismissing the application filed for rejection of the plaint.

13. Accordingly, this Civil Revision Petition is dismissed for want of merits. Consequently, the connected Miscellaneous Petition is closed. No costs.

Speaking	: Yes / No	**27.01.2026**
NCC	: Yes / No	
Internet	: Yes / No	
Index	: Yes / No	
Indu		

To
The Section Officer,
VR Section,
Madurai Bench of Madras High Court,
Madurai.

N.SENTHILKUMAR, J.

Indu

CRP(MD). No.184 of 2026

27.01.2026