HON'BLE SRI JUSTICE RAVI CHEEMALAPATI

CIVIL REVISION PETITION No. 784 of 2023

ORDER:

This Civil Revision Petition is filed aggrieved by the orders dated 17.02.2023 passed in I.A.No.1291 of 2022 in O.S.No. 394 of 2019 by the learned Principal Junior Civil Judge, Chirala.

2. The petitioner is the defendant and the respondent is the plaintiff in the suit filed for recovery of the amount under suit promissory notes.

3. The petitioner filed I.A.No.1291 of 2022 under Order-16, Rules 2 & 3 and Section 151 of the Civil Procedure Code to direct the plaintiff to cause production of the Income Tax Returns for the year 2016-17 and also the bank passbook of the plaintiff for the years 2016-17, 2017-18 & 2019-20, contending that production of the said documents are necessary to elicit whether the plaintiff has shown the suit promissory note amount in the income tax returns filed by him.

4. The respondent resisted the petition by filing counter, contending that the petitioner has admitted the execution of suit promissory notes in the written statement and moreover the respondent during his cross-examination has clearly stated that he did not file income tax returns.

Hence, the petition is not maintainable and the same is liable to be dismissed.

5. The Court below, upon hearing both the parties and upon considering the material available on record dismissed the petition.

6. Aggrieved thereby, the petitioner filed this Civil Revision Petition.

7. Heard Sri Phani Kiran M., learned counsel for the petitioner.

8. Sri Phani Kiran M., learned counsel for the petitioner, in elaboration would submit that, the petitioner had neither borrowed the amounts nor executed the suit promissory notes and if the respondent/ plaintiff produces the income tax returns filed by him with the Income Tax Department, they would falsify the borrowal of the amounts by the petitioner as alleged by the respondent. It is further contended that the petitioner's attempt to get the information from Income Tax Department under Right to Information Act was not considered on the ground that they cannot furnish personal information of the assessee. The Court below without looking into the facts of the case in right perspective erroneously dismissed the petition as if the petitioner has admitted borrowal of the amount from the respondent, which is not at all the contest of the petitioner in his written statement. In fact, the petitioner took a specific contention in written statement that the suit promissory notes are devoid

of consideration. Thus, the orders passed by the Court below are unsustainable. Hence, prayed to allow the Civil Revision Petition.

9. Perused the material available on record and the orders impugned in this Civil Revision Petition. In the suit filed by the respondent for recovery of the amount said to have been borrowed by the petitioner under suit promissory notes, the petitioner filed the petition covered under the impugned orders praying the Court to direct the respondent/ plaintiff to produce the income tax returns and also his bank passbook. The contents of the petition filed by the petitioner does not emanate for what purpose the respondent's bank passbook is sought to be filed. In the counter filed by the respondent, he pleaded that in the cross-examination, he categorically stated that he did not file returns before the income tax authorities. In the impugned orders, the Court below observed that it is the cross-examination evidence of the respondent that he is getting monthly income of Rs.20,000/- only and he is not an income tax assessee. The Court below has dismissed the petition on the grounds of denial of the respondent being an income tax assessee and the admission of the defendant in his written statement about borrowal of Rs.2,00,000/- from plaintiff's father. In ***M/s. Pragati Green Meadows vs. Ms.***

M.Praneetha and two others[1] relied on by the learned counsel for the petitioner, it was held that income tax returns are public documents and they can be summoned by the Court.

10. However, in view of the clear cross-examination evidence of the respondent that he is not an income tax assessee, directing him to produce the income tax returns does not arise. Hence, the decision relied on by the learned counsel for the petitioner is not applicable to the facts of the case on hand.

11. In view of the above, this Court finds neither illegality nor procedural irregularity in the orders impugned. No valid grounds are either raised or urged in this Civil Revision Petition warranting interference of this Court with the impugned orders. Therefore, the Civil Revision Petition is liable to be dismissed.

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

As sequel thereto, miscellaneous petition, if any, pending shall stand closed. Interim orders, if any, shall stand vacated.

JUSTICE RAVI CHEEMALAPATI

24th March, 2023
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[1] .CRP Nos.3087&3111 of 2019 decided on 14.02.2020

HON'BLE SRI JUSTICE RAVI CHEEMALAPATI

CIVIL REVISION PETITION No.784 of 2023

24th March, 2023

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