09.12.2025

Present: Shri Manish, Ld. Counsel for plaintiff
Shri Vikas Kumar, Ld. Counsel for defendant
(Through VC)

Further arguments heard on both the applications filed by the plaintiff U/o 11 Rule 14 and Order 7 Rule 14 (3) CPC.

*Firstly,* dealing with the **application filed by the plaintiff under Order XI Rule 14 CPC**. By way of this application the plaintiff seeks permission to place on record ***(i) copies of Form 26AS of the plaintiff for Assessment Years 2017–2018, 2018–2019, 2019–2020 and 2020–2021, as downloaded from the website of the Income Tax Department, and (ii) the requisite certificate under Section 65B of the Indian Evidence Act***. Learned counsel for the plaintiff submits that the documents sought to be brought on record are relevant and material for the just adjudication of the controversy and that their non-consideration would seriously prejudice the plaintiff. It is further submitted that no prejudice shall be caused to the defendant if the documents are taken on record at this stage.

On the other hand, Ld. Counsel for the defendant has opposed the application and contends that the same has been filed at a highly belated stage when the matter is already at the stage of plaintiff's evidence. It is submitted that the application is an attempt to fill lacunae in the plaintiff's case. Ld. Counsel for the defendant further contends that the plaintiff was admittedly in possession of the said documents at the time of filing of the suit and has failed to furnish any satisfactory explanation for the delay in filing them. It is therefore argued that the application be dismissed.

I have considered the rival submissions and perused the material on record. The plaintiff seeks to place on record documents which he asserts are necessary to substantiate his case. A perusal of the record shows that the matter is still at a nascent stage and therefore, the filing of the documents cannot be said to cause prejudice which cannot be compensated by costs. ***Accordingly, the application of the plaintiff filed under Order VII Rule 14(3) CPC is allowed subject to payment of costs of ₹5,000/- to the defendant on the next date of hearing.***

***Now coming to the second application filed by the plaintiff under Order XI Rule 14 CPC read with Section 151 CPC*** seeking a direction to the defendant to produce his Form 26AS issued by the Income Tax Department for relevant assessment years. It is averred in the application that the defendant in his written statement has denied the cause of action and demanded the list of customers of the plaintiff. The plaintiff claims that his business suffered losses when the defendant allegedly usurped his clients. It is further stated that while the plaintiff has filed certain documents to show his clients, the Form 26AS issued in the name of the defendant is necessary to demonstrate the business dealings of the defendant and the alleged loss caused to the plaintiff. The plaintiff asserts that the said document is in the exclusive possession of the defendant and is essential for adjudication of the real controversy.

Learned counsel for the defendant opposes the application and submits that the documents sought to be summoned are personal in nature and cannot be compelled to be disclosed at the instance of the plaintiff. It is argued that the plaintiff has not shown how the tax-related private information of the defendant is necessary for the determination of the dispute or how the statutory requirements of Order XI Rule 14 CPC are satisfied.

I have carefully considered the submissions of both sides. The document sought i.e Form 26AS of the defendant is a personal tax record which might contain sensitive financial information of the defendant. The plaintiff has not been able to demonstrate how the said document is directly relevant to the adjudication of the issues arising in the suit nor has the plaintiff established that the document is of such a nature that it would dispose of the matter in controversy. The plaintiff's allegation that the defendant is diverting his customers is a matter capable of being proved through independent evidence and does not warrant compelling disclosure of the defendant's confidential income-tax documents. The application appears to be more in the nature of a roving and fishing inquiry, which is impermissible under Order XI Rule 14 CPC. ***In view of the aforesaid, this Court finds no merit in the plaintiff's application under Order XI Rule 14 CPC. The application is accordingly dismissed.***

Put up for P.E on 10.03.2026.

RAVINDER SINGH

Digitally signed by RAVINDER SINGH
Date: 2025.12.09 15:32:46 +0530

(Ravinder Singh II)
DJ-04, North, Rohini Courts,
Delhi/09.12.2025