

**IN THE COURT OF JUDGE, COMMERCIAL COURT  
(DISTRICT JUDGE CADRE), COIMBATORE**

**Present:** **Thiru. K.Hariharan, M.L.,**  
Judge,  
Commercial Court (District Judge Cadre),  
Coimbatore.

Monday, the 1st day of December, 2025

**I.A. No.11 of 2025**  
**in**  
**C.O.S.No.58 of 2024**  
(CNR No.TNCB22-000461-2024)

1. **M/s Yazhini Yarn Mills,**  
Rep. by its Proprietor, Mr. Murugesan

2. K. Murugesan

.... Petitioners / Defendants

// Vs //

**M/s. Padmashree Engineering,**  
Rep. by its Sole proprietor Mr. Paramasivam

.... Respondent / Plaintiff

This petition came up for final hearing before me on 24.11.2025 in the presence of **Thiru.P.Anbucheliyan, Advocate** for the petitioner / defendants and **Tmt.C.S.Yogalakshmi, Advocate** for the respondent / plaintiff and upon perusing the records, hearing both sides and having stood over for consideration till this date, this court doth passed the following:-

**ORDER**

This petition has been filed by the petitioners / defendants seeking to condone the delay in filing the additional documents under Order XI Rule 1(10) of C.P.C. as amended to the Commercial Courts Act.

**2. The petition averments which are found essential for the Disposal of the petition is that:-**

It is the submission of the petitioner that the petitioner is the 2nd defendant in the suit and the petitioner is also proprietor of the 1st defendant firm. On 20.11.2025 the defendants are directed to file their written arguments. It is the submission of the petitioner that during the cross examination of the petitioner some questions were raised regarding non filing of Income Tax Returns by the petitioner. In which the petitioner is mentioned to have answered for the question regarding the same that he has filed the income tax returns and has deposed that he is ready to file those documents in the trial proceedings. Hence, for the said reason that during the cross examination the petitioner has deposed that he would file the Income Tax Returns in the present suit, the petitioner has filed this present petition. The petitioner also admits that he has failed to file the Income Tax Return of the 1st defendant firm and also the Income Tax Returns of the 2nd defendant at the time of filing the written statement and state that now the auditor has given the said documents to the petitioner. For the above two recorded reasons the petitioner has sought for to allow the petition.

**3. By denying the petition averments the respondent / plaintiff has filed the counter. The sum and substance of the counter statement averments which are found essential for the Disposal of the petition is that:-**

It is the submission of the respondent / plaintiff that the petitioner had already filed an application on 18.09.2025 seeking leave to produce additional documents and the same has been filed by this Court on 24.09.2025 and thereafter the trial has also conducted and the present state of the suit is for filing of written arguments. The respondent submit that the petitioner has participated in the Trial proceedings and further submit that the petitioner now seeks to reopen the case to introduce further documents only to cure lacunae exposed during cross-examination and submit that such an attempt is impermissible and contrary to the settled procedure under the Commercial Courts Act, 2015. It is also the submission of the respondent that the petitioner has filed the statement of truth and already undertaken that they have disclosed all documents in their possession. Now along with this petition the petitioner is proposed to file 19 documents which are their own accounts ledger, Income Tax Returns and PAN card, which were admittedly within the knowledge and custody of the petitioner / defendant at the time of filing their written statement and submit that no sufficient cause or justification has been shown for the belated production of these documents at this stage. Further, it is the submission of the respondent that these documents are no way relevant to the present suit proceedings and submit that the petitioner has not pleaded any foundation in their written statement or in their pleading to bring such documents in record and further submit that permitting their introduction would amount to enlarging the scope of the suit and

cause prejudice to the plaintiff. The respondent also submit that the present petition is devoid of merits and it is abuse of process of law and further state that if the petition would allow, it cause grave injustice and submit that the petition is filed only to prolong the suit proceedings and sought for to dismiss the petition.

**4. Point for Consideration:-**

Whether the petition under Order XI Rule 1(10) of C.P.C. could be allowed?

**Point:-**

5. It is admitted fact that the trial in the suit proceedings have been completed and the suit is at the stage of filing of written arguments and morefully the parties on both sides have also filed their written arguments. At this juncture the petitioner has come up with the stand that during the cross examination of DW.1 / petitioner that a question was raised regarding non filing of I.T. Returns and submit that the petitioner / defendant has replied that he was ready to submit those documents during his cross examination and in lieu of which the present petition is mentioned to have been filed by the petitioner / defendant.

6. Order XI Rule 1(10) of C.P.C. provides for filing of additional documents at any stage of the suit, only when the petitioner establishes reasonable cause for non filing of the documents at earlier point of time. The

respondent in the counter has raised the contention that the petitioner have already filed the statement of truth stating that the petitioner have not retained any documents in his custody related to the present suit. Further it is the submission of the respondent that the petition mentioned documents were already in the possession of the petitioner and now the petitioner seeks to file these documents at the belated stage is not sustainable and further the respondent also referred to the petition filed by petitioner to file additional documents prior to the commencement of the proceedings In IA 6/2025 which was allowed by this Court.

7. Now this Court has considered two reasons which have been submitted by the petitioner in support of the petition , one is that the documents are filed in support of the answer by the petitioner for a question raised regarding retention of documents during cross examination of the petitioner and yet another is, that the Auditor has recently given the records now filed by the petitioner along with the petition. Admittedly soon after the filing of I.T. Returns the documents should be available with the Auditor and any person can get those documents from the Auditor and it shall always be available soon after the filing of I.T. Returns. Hence, the petitioner stating that recently the Auditor have given the documents to the petitioner, would not be a reasonable cause.

8. Like wise a question was raised during the cross examination of DW.1 regarding the non filing of I.T. Returns. During the time the petitioner

himself admitted that the petitioner has retained the said documents. Since the petitioner has already retained the said documents in his custody and he has failed to produce the same before this Court also have no reasons and the petitioner has not submitted the reasons for non filing of those documents at the earlier stage. Under the above circumstances, the petitioner in the considered view of the Court have failed to establish the reasonable cause for belated filing of documents, since the trail in the suit have already been completed and the petition do not disclose reasonable cause for allowing the petition.

**9. In the result the petition is dismissed. No costs.**

Dictated to the Steno-Typist, computerized by him directly, Corrected and Pronounced by me in the open Court on this 1st day of December 2025.

Judge,  
Commercial Court,  
(District Judge Cadre)  
Coimbatore

**List of Witnesses and Documents:- Nil**

Judge,  
Commercial Court,  
(District Judge Cadre)  
Coimbatore