

The petitioner is the plaintiff. The petition filed by the petitioner to receive the documents, which are mentioned in the petition on the list of documents. The documents were received by the petitioner only now. The documents are essential to prove the petitioner/plaintiff case.

3) **The case of the 1st respondent is as follows:-**

The petition is not maintainable either in law or on facts. The reasons for delay are not properly explained. There is no reason stated for filing these documents along with the plaint. The documents are not essential for this case. The tax receipts are related to 2023-2024 and 2024-2025. The documents like Electronic documents should be filed along with petition u/s 63 of BSA 2023. Hence this petition is not maintainable. Hence, the 1st respondent prays for dismissal of the petition.

4) **The case of the 2nd respondent is as follows:-**

The petition is not maintainable either in law or on facts. The petitioner did not state reason for the delay in the affidavit. The petitioner did not state any specific reason for filing these documents along with documents already filed by the petitioner. The documents are not related to the suit. The documents are fabricated ones. The documents are not admissible by law. The petitioner filed this petition to drag the proceedings. Hence, the 2nd respondent prays for dismissal of the petition.

5) **Point that arises for consideration in this Petition is that**

Whether this petition is to be allowed as prayed for?

6) **Point:** Heard both sides. Records perused.

7) The learned counsel appearing for the petitioner has submitted that the documents are received only now and so, the petitioner is not able to produce the documents along with the plaint. Further the learned counsel appearing for the petitioner contended that the documents are essential to decide the issues and so prays for allowing this application.

8) Per contra, the learned counsel for the 1st respondent has submitted that there is no reason stated by the petitioner, why the documents are filed along with other documents. Further the documents are not essential to decide the Lis. Further contended that the petitioner has failed to file the petition u/s 63 BSA Act 2023. Since the documents are electronic documents. Further he submitted that the decisions reported in

i) Choudari Rajesham Vs. Choudari Lingaiah died on 11 September, 2019, Civil Revision Petition Nos.1359, 1350, 1376 & 1353 of 2019.

ii) G.Sanjeeva Reddy and Ors. Vs. Indukuru Lakshamma and Ors. on 22 February, 2006.

9) The learned counsel for the 2nd respondent has submitted that the tax receipts are fabricated one. Further contended that the petitioner has failed to state the reasons for non filing of documents along with the other documents. Hence, the 2nd respondent prays to dismissal of the application.

10) I have carefully considered the arguments advanced by either side and perused the records and the decisions cited by the learned counsel appearing for the 1st respondent.

11) The petitioner filed this application to receive two documents. The documents are plaintiff's income tax report.

12) At this juncture this court has to decide that whether the documents are to be received or not?

13) The petitioner contended that the documents received only now and so the petitioners/plaintiffs is unable to produce the documents along with the plaint.

14) The decision reported in **2005 4 MLJ 343, Gurusamy and Ors. Vs. Santhanam, on 18 June, 2005**, wherein it was held as follows:-

16. By going through the order of the trial Court, it is seen that the trial Court has deviated from the established norms and procedures, when a petition was filed to receive the documents belatedly. Generally, those documents are received subject to proof and relevancy and the admissibility of the documents in evidence should be decided at the time of marking the same as exhibits and at the time of examination of the witnesses, thereby making it as evidence. Till such time, generally, the Court is not expected to go through the admissibility of the document (not barred), since the scope of the petition in this case is to condone the delay and to receive the documents. Mere producing the documents before the Court, whether it is registered or unregistered documents, may not amount to taking the same in evidence as understood in law, and there is further stage for the documents to take a shape of evidence, for relying, only at that stage, the admissibility on the basis of the stamp duty, registration, etc. has to be seen in detail. If the trial Court at that stage comes to the conclusion that the document is inadmissible (even marked) for want of registration, stamp duty, etc. can reject the same.

17. In this case, the objection appears to be that the document sought to be proved is itself inadmissible in evidence, whereas the objection is not towards the mode of proof, alleging the same to be irregular or insufficient. In this view, as settled by the Apex Court in **R.V.E. Venkatachala Gounder v. Arulmigu Viswesaraswami & V.P. Temple, 2004 (1) LW 728**, merely because

a document has been marked as "an exhibit", an objection as to its admissibility is not excluded and is available to be raised even at a later stage or even in appeal or revision. Therefore, there cannot be any difficulty in receiving the document for the purpose of marking the same in evidence and if at all, it is always open to the other party to raise admissibility of the document.

18. It is always open to the Court even to receive the same, subject to the objection, or to reject the same. The trial Court, without adopting this procedure, straight away, dismissed the application, not only the disputed document, but also the other documents, which is untenable, thereby showing the trial Court had not exercised its jurisdiction properly, that too deviating from the procedure adopted, warranting this Court's interference under Article 227 of the Constitution of India.

15) Further the decision reported in 2025-5-L.W.585, **M.Sundarrajan Proprietor, Vs. M/s.Ramesh Markteting**, Wherein it was held as follows:-

15. The defendant in its counter has stated that the plaintiff produced these manipulated document with the delay. Whether the documents produced by the plaintiff are genuine documents or manipulated documents is a question to be decided a the time of final disposal based on evidence. At the stage of considering the application for reception of document, the genuineness of the document cannot be considered. In this regard, it would be relevant to refer to the judgment of the Apex Court in **Sudhir Kumar @**

S.Baliyan Vs. Vinay Kumar G.B reported in (2021) 13 SCC

71. The relevant observation reads as follows:-

"10.3. Even the reason given by the learned Commercial Court that the invoices being suspicious and therefore not granting leave to produce the said invoices cannot be accepted. At the stage of granting leave to place on record additional documents the Court is not required to consider the genuineness of the documents/additional documents, the stage at which genuineness of the documents, the stage at which genuineness of the documents to be considered during the trial and/or even at the stage of deciding the application under Order 39 Rule 1 that too while considering prima facie case. Therefore, the learned Commercial Court ought to have granted leave to the plaintiff to rely on/produce the invoices as mentioned in the application as additional documents."

16) In view of the Judgment above, the documents should be received with subject to proof and relevancy. Further, the validity of documents and admissibility and relevancy should be decided only at the time of marking the documents. Hence, this petition is allowed.

17) In the result, this petition is allowed and the documents are received subject to proof and relevancy.

This Order is directly dictated to Stenographer Grade.III of this Court, typed by him in Computer, corrected and pronounced by me in open court, this the 02nd day of April 2026.

**Principal District Judge,
Pudukkottai.**

Both side Witnesses and Exhibits :- Nil.

**Principal District Judge,
Pudukkottai.**