In the Court of the Principal District and Sessions Judge,
Virudhunagar District at Srivilliputtur

Present:-Thiru.A.Kanthakumar, M.L.,
Principal District and Sessions Judge,

Monday, the 22nd day of June 2026

I.A.No.10/2026
in
O.S.No.21/2018
CNR.No.TNVR01000304-2018

1.A. Srinivasan

2.A. Vijayakumar ... Petitioners/Defendants

/Vs/

M/s. Sri Lalithambigai Cotton Agency,
represented by its partner,
P.V. Subramaniaraja … Respondent/Plaintiff

This petition coming before me for final hearing on 09.06.2026 in the presence of Tr.K.Arthanari, Advocate for the petitioners and Tr.A.Suwatheaswaran, Advocate for the Respondent and upon hearing the argument of both the side and perusing the records this Court delivered the following,

ORDER

The petitioners/defendants have filed the present petition under Order 16 Rule 1 read with Section 151 of the Code of Civil Procedure, seeking issuance of summons to the Assessing Officer, Income Tax Department, Virudhunagar, to appear before this Court along with the certified copies of the records relating to PAN No. ACKFS6109C, including the particulars regarding the name of the PAN holder, the date of opening of the PAN/Income Tax account, whether the Income Tax Return for the Assessment Year 2014–2015 was filed, and whether the said PAN/Income Tax account is presently active, and to depose oral evidence in respect of the said records.

2) The brief averments of the petition:-

The 1st petitioner is the 1st defendant in the main suit and files this petition on his own behalf and on behalf of the 2nd defendant, who is his brother. The case is presently posted for the defendants' side evidence. Upon consulting their counsel, the petitioners were advised that, to establish their case, it is necessary to summon the Assessing Officer, Income Tax Department, Virudhunagar, along with certified records relating to the plaintiff's PAN.No.ACKFS6109C. The petitioners seek production of certified records showing that in whose name the PAN is registered. The date on which the PAN/Income Tax account was opened and Whether Income Tax Returns for the Assessment Year 2014–2015 were filed and Whether the account is presently active. These documents and the oral evidence of the Assessing Officer are essential to prove their defence. There has been no intentional delay in filing the present petition, and it was filed immediately after realizing the necessity of summoning the government official. The petitioners have no intention of delaying the trial and have been cooperating for its early disposal. Therefore, the petitioners pray that this Court may issue summons to the Assessing Officer, Income Tax Department, Virudhunagar, directing him to appear before the Court with the certified copies of the above records and give oral evidence. Hence, this petition.

3) The brief averments of the Counter:-

The respondent denies all the allegations in the petition except those specifically admitted and contends that the petition is not maintainable in law. The respondent states that the petitioners' claim that it is necessary to summon the Assessing Officer, Income Tax Department, Virudhunagar, along with the plaintiff's PAN and Income Tax records, is false and unnecessary. The petitioners executed a promissory note dated 28.01.2015 in the presence of witnesses and also issued Federal Bank Cheque No. 000703 dated 19.01.2018 towards part payment of the debt. Hence, the present suit has been filed for recovery of the outstanding amount with interest. The respondent further states that the petitioners have falsely denied the loan transaction, the execution of the promissory note, and have alleged that the plaintiff misused blank signed promissory notes and cheques. The respondent contends that the loan transaction has already been supported by proper documents and oral evidence before the Court. It is further contended that the petitioners have not followed the legal procedure for obtaining records from the Income Tax Department or summoning a government officer. The Income Tax documents sought are irrelevant and unnecessary for deciding the issues in the suit. The application has been filed only to delay the proceedings, waste the Court's time, and the petitioners have not approached the Court with clean hands. Therefore, the respondent prays that the petition be dismissed with costs.

4) No oral evidence was adduced by either side. No exhibits were marked on either side.

5) Heard both sides. Records perused.

6) The point for consideration in this petition is whether the petition deserves to be allowed or not?

Point:-

7) On perusal of the records, it is seen that the respondent/plaintiff filed the present suit for recovery of money against the petitioners/defendants. The defendants filed their written statement, and issues were framed. Thereafter, P.W.1 and P.W.2 were fully examined. D.W.1 was also fully examined, and D.W.2 was examined. The suit now stands at the stage of further defendant side further evidence. At this stage, the petitioners/defendants have filed the present petition under Order 16 rule 1 of CPC seeking issuance of summons to the Assessing Officer, Income Tax Department, Virudhunagar, directing him to appear before the Court with the certified copies of the petition mentioned documents and give oral evidence.

8) The petitioners submitted that the Income Tax records and the evidence of the Assessing Officer are necessary to prove their case. Hence, they sought issuance of summons. The respondent objected that the records are unnecessary and the petition has been filed only to delay the proceedings. Hence, the petition is liable to be dismissed.

9) Under Order 16 Rule 1 of CPC gives power to the Court to issue summons to a witness if his evidence is necessary for deciding the case. In the present case, the petitioners seek to summon the Assessing Officer, Income Tax Department, Virudhunagar, along with certified records relating to the plaintiff's PAN.No.ACKFS6109C and income tax account to prove their case. This Court finds that the evidence and records sought are relevant for deciding the issues in the suit. Hence, this Court is inclined to allow the petition. Therefore, issue summons to the Assessing Officer, Income Tax Department, Virudhunagar, directing him to appear before this Court along with the certified copies of the records mentioned in the petition relating to PAN No. ACKFS6109C, to produce the same before this Court, and to depose with regard to the said records. Accordingly, this point is answered in favour of the petitioner.

10) In the result, this Petition is allowed. No costs.

Dictated to the Steno-typist, directly computerized by her, corrected and pronounced by me in open Court, this the 22nd day of June 2026.

KANTHAKUMAR Digitally signed by KANTHAKUMAR

Principal District and Sessions Judge,
Virudhunagar District at Srivilliputtur.

No witnesses and exhibits on both side- Nil

KANTHAKUMAR Digitally signed by KANTHAKUMAR

Principal District and Sessions Judge,
Virudhunagar District at
Srivilliputtur.

I.A.No.10/2026 in
O.S.No.21/2018
Fair/Draft – Order
PDJ/SVPR
Dated:22.06.2026