



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

120

CR-5951-2025(O&M)

Date of Decision: 03.09.2025

ESH CHANDER

...Petitioner(s)

VERSUS

JASVIR SINGH

...Respondent(s)

CORAM : HON'BLE MR. JUSTICE PARMOD GOYAL

Present: Mr. Sushant Kohli, Advocate for the petitioner.

PARMOD GOYAL, J. (Oral)

Present revision petition has been preferred by petitioner challenging the order dated 07.08.2025 (Annexure P-8) passed by learned Appellate Court, Jalandhar, whereby an application for leading additional evidence preferred by petitioner was dismissed on the ground that petitioner has failed to disclose documents which are required to be adduced in additional evidence.

2. Learned counsel for the petitioner has referred to Annexure P-7 i.e. application for additional evidence and submitted that in paras no.3 & 4 he has sought production of tax returns qua period w.e.f. 01.01.2012 to 30.05.2016 which include transaction period and in case respondent has not filed any tax returns, petitioner/respondent be asked to disclose his tax number and record be summoned from Income Tax Department.

3. It is asserted that the Court of First Instance has failed to take notice of provisions of Income Tax Act, 1961 and that of Section 101 of Indian Evidence Act. On consideration of application as well as order passed by learned District Judge, Jalandhar, no case for interference is made out. Perusal of application for leading additional evidence by petitioner/appellant



goes to show that it is not an application for seeking additional evidence but is an effort to make a fishing inquiry as he has sought direction for plaintiff/respondent to produce his income tax returns. Moreover, the question whether transaction above Rs.20,000, if any, made between the parties is illegal in view of provision of Income Tax Act is totally a legal argument and therefore production of Income Tax returns at this stage is not required for the just decision of the case. No case under the provision of Order 41 Rule 27 is made out. None of the conditions specified in Order 41 Rule 27 has been shown to have been fulfilled by the petitioner/appellant. No ground to interfere with the impugned order is made out.

4. Accordingly, present petition is dismissed.

5. However, appellant shall be free to raise all legal arguments in support of his case including argument regarding validity of transactions in violation of income tax return.

(PARMOD GOYAL)
JUDGE

03.09.2025

Deepak Patwal

- | | | |
|----|----------------------------------|---------------|
| 1. | <i>Whether speaking/reasoned</i> | <i>Yes/No</i> |
| 2. | <i>Whether reportable</i> | <i>Yes/No</i> |