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* IN THE HIGH COURT OF DELHI AT NEW DELHI

Date of decision: 13th July, 2026Uploaded on: 16th July, 2026

+ RFA(COMM) 383/2025 & CM APPL. 42158/2025

BHAGWAN SINGH APPELLANT

Through: Mr. Sanjay Shisodia, Adv.

versus

ANMOL BHASIN RESPONDENT

Through:

CORAM:**JUSTICE PRATHIBA M. SINGH****JUSTICE VIKAS MAHAJAN****Vikas Mahajan, J. (Oral)**

1. This hearing has been done through hybrid mode.
2. The present appeal has been preferred by the Appellant under Section 96 read with Order XLI Rule1 of the Civil Procedure Code [hereinafter, 'CPC'] against the final judgment and decree dated 19th April, 2025 passed by the learned District Judge (Commercial Court-01), Dwarka in CS (COMM) 13/2024 whereby the suit of the Plaintiff for recovery of Rs.5,23,999/- along with *pendent lite* and future interest @ 24% per annum, was dismissed.
3. The brief facts of the case as borne out from the plaint are that the Appellant/Plaintiff, proprietor of the concern "Vishal Fastener" is engaged in manufacturing and selling of fasteners nut-bolts etc. The Respondent/Defendant, proprietor of "Anmol Enterprises", approached the Appellant and placed the orders for washers [the goods] upon him.



Between April, 2022 and March, 2023, Appellant supplied goods to the Respondent and raised the invoices for a total amount of Rs.11,56,721/- as detailed below:

S. No.	Date of Invoice	Invoice No.	Amount
1.	23.04.2022	1833	Rs.2,48,956/-
2.	07.06.2022	1902	Rs.2,85,560/-
3.	08.09.2022	2072	Rs.1,63,442/-
4.	28.01.2023	2312	Rs.1,25,000/-
5.	02.02.2023	2328	Rs.1,72,150/-
6.	07.03.2023	2380	Rs.1,61,613/-
Total			Rs.11,56,721/-

4. It is stated that the Respondent made part payment from time to time and the last amount of Rs.35,631/- was paid by the Respondent on 16.06.2023. The plaint also states that Rs.5,23,999/- is outstanding against the Respondent, which he failed to pay despite repeated requests. Hence, the suit was filed for claiming the said amount with interest.

5. The Respondent filed his written statement pleading, *inter alia*, that the Appellant supplied the goods at a belated stage, due to which the Respondent could not meet the commitment made by him to his clients, who in turn cancelled the orders. Further the goods supplied by the Appellant against aforesaid three invoice nos. 1833, 1902 and 2074 were of substandard/inferior quality, thus, those goods were rejected by the Respondent's clients. The goods supplied by the Respondent against other three invoice nos. 2312, 2328 and 2380 were defective and higher rates were charged. But, despite that, the Respondent made part payments and advance



payments to the Plaintiff.

6. The Respondent also denied the statement of account filed by the Appellant and claimed that he has already made the entire payment against six invoices raised by the Appellant. The Respondent also pleaded in the written statement that he had made the advance payment of Rs.3,94,941/- for the goods to be supplied in future. It is also stated that the Appellant never took back the delivery of defective goods, nor adjusted the amount paid by the Respondent against invoice nos. 2312, 2328 and 2380. It was thus, averred in the written statement that the Respondent is not liable to pay any amount to the Appellant.

7. In the evidence, the Appellant/Plaintiff examined himself as PW-1 and, *inter alia*, proved – (i) four original invoice nos. 2380, 2328, 2312 and 2072 as **Ex.PW-1/A (colly)**; (ii) a computer generated e-way bills as **Ex.PW-1/B (colly)**, and; (iii) a computer generated ledger account statement **Ex.PW-1/C (colly)**.

8. The Respondent/Defendant examined himself as DW-1, but no document was either filed or proved by the Respondent.

9. The learned Trial Court in the light of evidence that had come on record, returned a finding that the Respondent has failed to prove that - the Appellant supplied the defective goods; the goods were of inferior quality; the goods supplied by the Appellant were not as per the specification; or that the delivery of goods was delayed. The findings in this behalf from the impugned judgment read thus:

“18. Counsel for the defendant pleaded that the goods supplied by the plaintiff were not as per the specification provided by the defendant.

19. In the present case, the defendant has failed



to produce any document to prove that he ever furnished any specification of the goods to the plaintiff. Further, DWI in his cross-examination, deposed that he did not remember the specification of the goods ordered by him and the specification of the goods supplied by the plaintiff. In view of the foregoing discussion, it can be held that the defendant has failed to prove what specification of the goods was provided by him to the plaintiff and what was the specification of the goods supplied by the plaintiff to him to ascertain as to whether there was any difference in the specification of the goods supplied to him.

20. The defendant has failed to lead any evidence to prove that the plaintiff supplied the defective and inferior quality goods to him. DWI in his cross-examination even failed to disclose the value of the defective goods supplied by the plaintiff as alleged. The defendant has also failed to prove that he ever made any request to the plaintiff to take back the defective goods and supply fresh goods against the same. The defendant, in his cross-examination, admitted that the defective/ damaged goods are still lying with him. The defendant also failed to lead any evidence to show that he ever tried on his end to return those defective goods to the plaintiff. Hence, it can be held that the defendant has failed to prove that the plaintiff supplied the defective goods and goods of inferior quality to him.

21. Counsel for the defendant pleaded that in the invoices mentioned at serial no. 4 to 6, the plaintiff claimed a rate on the higher side than what was agreed between the parties.

22. The defendant has failed to lead any evidence to prove what rate was agreed on initially. The defendant, in his cross-examination, deposed that he could not tell the terms and conditions agreed upon between the parties related to the subject transaction. Further, the defendant admitted a suggestion given by



counsel for the plaintiff that whatever payment he made against those invoices, it was made because the invoice value was correct. Further, the defendant has failed to lead any evidence to prove that he ever objected to the rate mentioned in those invoices. Further, the case of the defendant is that he had already made the payment against those invoices. As discussed below, the defendant has fully paid against the invoices mentioned at serial no. 4 to 6. The defendant has failed to explain, if the goods supplied by the plaintiff were defective and of inferior quality and the plaintiff charged the rates on the higher side, then as to why he made the payment to the plaintiff without any protest to that effect.

23. *Counsel for the defendant pleaded that the plaintiff delayed in delivering the goods to the defendant, due to which he could not supply the same to his customers in time due to which the said customers cancelled the contract.*

24. *The defendant has failed to lead any evidence to prove what period was fixed between the parties within which the plaintiff had to supply the goods to the plaintiff to him and that his alleged customers had cancelled the contract executed between them on account of the delayed delivery of the goods.*

25. *In view of the foregoing discussion, it can be held that the defendant has failed to prove that the goods supplied by the plaintiff were not as per his specification and were of inferior quality.”*

10. Insofar as the claim of the Appellant is concerned, the learned Trial Court noted that though the Appellant/Plaintiff while examining himself as PW-1 has proved only four invoices as Ex.PW-1/A (Colly), but since in the written statement the Respondent has admitted that the Appellant issued six



invoices, it accordingly, held that Appellant supplied the goods to the Respondent and raised six invoices aggregating Rs.11,56,721/-, and the same were duly received by the Respondent.

11. The learned Trial Court on the basis of the Appellant's admission in his cross-examination that the suit has been filed to recover the amount due against total 06 invoices, and further admission of payments in the ledger account, observed that against all the six invoices, which were the subject matter of the suit, the Respondent made the payment either equivalent to the amount of the invoice or in excess of the invoice value, and accordingly held that the ledger account, Ex.PW-1/C (colly), is not a regular statement of account. The learned Trial Court further held that the payment made to the Appellant by the Respondent during the period 23.04.2022 to 16.06.2023 is more than the aggregate value of six subject invoices. The suit of the Plaintiff was thus, dismissed. The relevant findings of the learned Trial Court in this regard are as under:

“30. Now, the first question arises whether the ledger account Ex. PW-1/C (colly) maintained by the plaintiff in the name of the defendant concerning subject 06 invoices between 23.04.2022 and 07.03.2023 is a regular statement of account or not.

31. PW-1 in his cross-examination admitted one suggestion given by counsel for the defendant that he has filed the present suit to recover the amount due against total 06 invoices including the invoices Ex. PW-1/A (colly). It is own case of the plaintiff that he raised the said invoice between 23.04.2022 and 07.03.2023 for the total value of Rs. 11,56,731/-.

32. Perusal of the ledger account Ex. PW-1/C (colly) reveals that between 23.04.2022 and 16.06.2023, the plaintiff raised 06 invoices only upon



the defendant which are the subject matter of the present suit and the defendant made the payments as follows:

(i) the plaintiff raised the invoice no. 1833 dated 23.04.2022 for Rs.2,48,956/-, and between 03.05.2022 and 04.06.2022, the defendant paid the total amount of Rs. 2,74,590/-;

(ii) the plaintiff raised the invoice no. 1902 dated 06.06.2022 for Rs.2,85,560/-, and between 06.06.2022 and 07.09.2022, the defendant paid the total amount of Rs.3,45,500/-;

(iii) the plaintiff raised the invoice no. 2072 dated 08.09.2022 for Rs.1,63,482/-, and between 11.10.2022 and 27.01.2023, the defendant paid the total amount of Rs.2,64,696/-;

(iv) against the invoice no. 2312 dated 28.01.2023 for Rs.1,25,000/-, the defendant paid Rs.1,25,000/- on 01.02.2023;

(v) against the invoice no. 2328 dated 02.02.2023 for Rs.1,72,150/-, the defendant paid the total payment of Rs.1,72,150/- between 17.02.2023 and 04.03.2023; and

(vi) against the invoice no. 2380 dated 07.03.2023 for Rs.1,61,613/-, the defendant paid total amount of Rs.1,61,613/- between 19.04.2023 and 16.06.2023.

33. In view of the foregoing discussion, it can be held that once the plaintiff raised the subject invoices against the defendant, the defendant either paid the total amount due against a particular invoice value or an amount more than the invoice value. Accordingly, it can be held that the ledger account Ex. PW-1/C (colly) maintained by the plaintiff from 23.04.2022 to 07.03.2023, is not a regular statement of account. As such, there is no substance in the plea raised by counsel for the plaintiff.

34. Perusal of ledger account Ex. PW-1/C (colly) reveals that between 23.04.2022 and 16.06.2023, the



plaintiff raised the invoices for the total amount of Rs. 11,56,721/-. During the said period, the defendant made the payment of the total amount of Rs. 13,93,549/- to the plaintiff, i.e., Rs.2,36,828/- more than the invoice value. It is nowhere the case of the plaintiff that there was any transaction between the parties after 16.06.2023. As such, the plaintiff has failed to explain on what account, he received Rs.2,36,828/- in excess from the defendant.

35. It is the case of the defendant that he used to make the advance payment to the plaintiff. The plaintiff has denied the said fact. However, in the cross-examination of DW-1, counsel for the plaintiff has given one suggestion that the defendant used to make the advance payment to the plaintiff to build trust and confidence with him. The said suggestion substantiates the plea raised by the defendant that he used to make the advance payment to the plaintiff. In view of the foregoing discussion, it can be held that the amount of Rs.2,36,828/- was paid by the defendant to the plaintiff as an advance payment.

36. Counsel for the plaintiff strenuously pleaded that in para no. 14 and 15 of the plaint, the plaintiff specifically pleaded that Rs. 5,23,999/- is outstanding against the defendant, which he failed to pay. However, in WS, the defendant has not replied to the contents of para no. 14 of the plaint at all. Further, in reply to para 15 of the plaint, the defendant has not specifically denied his liability to pay Rs.5,23,999/-. Hence, it amounts to an admission of the defendant that Rs. 5,23,999/- is the outstanding amount against him.

37. As per the record, the defendant has not replied to the contents of para no. 14 of the plaint, and in reply to para no.15 of the plaint, the defendant has not specifically denied the outstanding amount claimed by the plaintiff. However, it is a settled law that the



*pleading has to be read as a whole. In WS, the defendant in reply to para no. 9, 10 and 12 of the plaint, has specifically denied that there is an outstanding amount of Rs. 5,23,999/- against him. Further, in the cross-examination of PW-1, counsel for the defendant has given the suggestion to PW-1 that no amount was outstanding against the defendant. Also, DW-1 in his cross-examination specifically deposed that he has paid the total amount due against the subject invoices. **Further, as discussed above, between 23.04.2022 and 16.06.2023, the defendant made payments to the plaintiff higher than the invoice value raised by the plaintiff during the said period. Therefore, there is no substance in the plea raised by counsel for the plaintiff.***

38. In view of the foregoing discussion, it can be held that the plaintiff has failed to prove that Rs. 5,23,999/- is outstanding against the defendant. Hence, the plaintiff is held not entitled to the decree as prayed for. Accordingly, the issue no. 1 is decided in favour of the plaintiff and against the defendant. The issues no. 2 and 3 are decided against the plaintiff and in favour of the defendant.

ISSUE No.4 (RELIEF)

39. In view of the foregoing discussion, the suit of the plaintiff is dismissed. No order as to cost. Decree sheet be prepared accordingly.”

12. The learned counsel appearing on behalf of the Appellant has not challenged the finding of the learned Trial Court as regard the payments made by the Respondent against the six subject invoices. He has confined his submission only to the finding of the learned Trial Court as regard the ledger account, Ex.PW-1/C (colly). Inviting attention of the Court to the said ledger account, he contends that the learned Trial Court erred in holding



that the ledger account is not a regular statement of account. Referring to the opening balance of the ledger account for the financial year 2022-2023, he contends that there was already an opening outstanding amount of Rs.8,83,327/- as on 01.04.2022, therefore any payment made by the Respondent subsequent thereto is to be first adjusted against the said opening outstanding balance besides the amount of six invoices in question which were issued after 01.04.2022. It is his case that this opening balance has been completely ignored by the Trial Court.

13. During the course of hearing, a specific query was posed to the learned counsel for the Appellant as to whether any invoice, other than six subject invoices, or any other material, has been placed and proved on record for establishing the entries recorded in the ledger account, Ex.PW-1/C (colly), his answer is clearly in the negative.

14. He, however, contends that an application under Order XLI Rule 27 CPC has been separately filed along with the present appeal to place on record additional evidence viz.,

- (i) invoices issued by the Appellant for the goods from the financial year 2020-2021 till 2023-2024 along with their e-way bills and acknowledgement receipt of the transporter (Annexure A-2);
- (ii) forms GSTR-1 for all the invoices issued by the Appellant from the financial year 2020-2021 till 2023-2024 (Annexure A-3);
- (iii) form GSTR-3B to claim input tax credit for *inter alia* the invoice issued by the Appellant to the Respondent from the financial year 2020-2021 to 2023-2024 (Annexure A-4); and
- (iv) bank account statement for the calendar year 2021 to 2024 of the bank account of the Appellant maintained with the Indian Bank at



Janak Puri (Annexure A-5).

15. It is urged by the learned counsel for the Appellant that the above documents would establish beyond any shadow of doubt that the entries made in the ledger statement filed by the Appellant are true and correct and the same are sought to be proved only to substantiate the entries of the ledger account.

16. The Respondent was proceeded against *ex-parte* in the present appeal *vide* order dated 04.02.2026 as there was no appearance on behalf of the Respondent despite repeated issuance of notices through speed post as also on his mobile number.

17. Having heard the learned counsel for the Appellant, the Court notes that in the plaint, the Plaintiff has predicated its claim only on six invoices as detailed in para 3 hereinabove. The supply of material and raising of said six invoices by the Appellant is not in dispute. The finding of payment made by the Respondent against such invoices has also not been assailed. The submission of the Appellant is that the payment made by the Respondent against the six invoices ought to be adjusted against the opening balance in the ledger account for the financial year 2022-2023 and that the observation of the learned Trial Court to the effect that the ledgers account is not a regular statement of account. This Court does not find merit in the said submission, inasmuch as the entries of sale in the ledger account, other than six transactions which are subject matter of the suit, are not supported by any invoice or other corroborative evidence establishing transaction of sale.

18. The law is well settled that no liability can be fastened on a person merely on the basis of entries in books of account, even where such books of



account are kept in the regular course of business, without their being further evidence to prove such entries. Reference in this regard may be had to the decision of the Supreme Court in **Chandra Dhar Goswami v. Gauhati Bank Limited, 1966 SCC OnLine SC 255**, wherein it was observed as under:

“The main question urged before us is that there is no evidence besides the certified copy of the account to prove that a sum of Rs. 10,000 was advanced to the appellants and therefore in view of section 34 of the Evidence Act the appellants cannot be saddled with liability for that amount. Section 34 is in these terms :

“Entries in books of account, regularly kept in the course of business, are relevant whenever they refer to a matter into which the court has to inquire, but such statements shall not alone be sufficient evidence to charge any person with liability.”

It is clear from a bare perusal of the section that no person can be charged with liability merely on the basis of entries in books of account, even where such books of account are kept in the regular course of business. There has to be further evidence to prove payment of the money which may appear in the books of account in order that a person may be charged with liability thereunder, except where the person to be charged accepts the correctness of the books of account and does not challenge them. In the present case, however, the appellants did not accept the correctness of the books of account.”

19. Likewise, the Coordinate Bench of this Court in **Harish Mansukhani v. Ashok Jain, 2008 SCC OnLine Del 1242**, while confronted with similar question, observed as under:

“15. Mere raising of a bill and reflecting the same in a statement of account is not good evidence without establishing delivery of the goods under the bills. We



may hasten to add that in the instant case there is no evidence to even establish that the bills were raised upon the defendant, in that, were ever delivered to the defendant. There is no contemporaneous letter proved on record in which the plaintiff made a grievance upon the defendant that a huge outstanding amount was due from the defendant to the plaintiff.

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23. A plaintiff has to prove his case and stand on his own legs. No doubt, the defendant did not produce his books of account but that does not mean that the plaintiff must succeed on said account.”

20. Insofar as the submission of the learned counsel for the Appellant for bringing on record additional evidence, is concerned, this Court cannot be unmindful of the fact that it is a commercial suit under the Commercial Courts Act, 2015 [hereinafter referred to as ‘the Act’] which provides for a stricter regime of filing of all documents at the time of filing of suit when such documents are in power, possession, control or custody of the Plaintiff, failing which the Plaintiff cannot be allowed to rely on those documents, save and except by leave of Court. The Court, however, has the discretion to grant such leave only upon Plaintiff establishing reasonable cause for non-disclosure of documents along with the plaint. The relevant part of the Order XI which was substituted by virtue of Section 16 of the Act and made applicable to the commercial disputes, insofar it relates to filing of additional documents, reads as under:

“
ORDER XI
DISCLOSURE, DISCOVERY AND INSPECTION OF
DOCUMENTS IN SUITS BEFORE THE
COMMERCIAL DIVISION OF A HIGH COURT OR A
COMMERCIAL COURT

1. Disclosure and discovery of documents.



.....

*(5) The plaintiff shall not be allowed to rely on documents, which were in the plaintiff's power, possession, control or custody and not disclosed along with plaint or within the extended period set out above, save and except by leave of Court and such leave shall be granted only upon the plaintiff establishing **reasonable cause** for non-disclosure along with the plaint."*

21. A perusal of the above quoted provision shows that the Appellant has to establish "*reasonable cause*" for non-disclosure of documents which were in Appellants power, possession, control or custody and were still non disclosed along with the plaint. However, there would be no requirement of establishment of reasonable cause *qua* the documents that have been found subsequently.

22. It is not the case of the Appellant that the documents sought to be produced as additional evidence were not within his possession, control or custody, rather the only reason that has been put forth in the application for not producing the said evidence before the learned Trial Court is that the Appellant was advised by his counsel that there was no necessity to file the same and the Appellant being an illiterate person solely relied upon the legal advice that was rendered. If such a contingency is read into the expression "*reasonable cause*", the very purpose of the requirement of disclosure of documents at the time of filing of plaint as envisaged in Order XI Rule 1(5) would become meaningless.

23. Incidentally, the documents sought to be filed as additional evidence at this appellate stage were not only not filed along with the plaint, but no application was moved by the Appellant to bring the same on record in the



suit, anytime, before or after the commencement of trial. The Appellant also had an opportunity even at the stage of evidence to confront the Respondent's witness with such documents during his cross examination, but such a course was also not adopted.

24. In the aforesaid circumstances, the justification given by the Appellant for not filing the additional evidence/document before the learned Trial Court, in the considered opinion of this Court, does not pass the muster of "reasonable cause" as contemplated under order XI Rule 1(5).

25. The present application has since been filed by the Appellant under Order XLI Rule 27 CPC, it would be apposite to advert to the said provision as well, which reads thus:

“27. Production of additional evidence in Appellate Court.—(1)

The parties to an appeal shall not be entitled to produce additional evidence, whether oral or documentary, in the Appellate Court. But if —

(a) the Court from whose decree the appeal is preferred has refused to admit evidence which ought to have been admitted, or

(aa) the party seeking to produce additional evidence, establishes that notwithstanding the exercise of due diligence, such evidence was not within his knowledge or could not, after the exercise of due diligence, be produced by him at the time when the decree appealed against was passed, or

(b) the Appellate Court requires any document to be produced or any witness to be examined to enable it to pronounce judgment, or for any other substantial cause, the Appellate Court may allow such evidence or document to be produced, or witness to be examined.

(2) Wherever additional evidence is allowed to be produced by an Appellate Court, the Court shall record the reason for its admission.”



26. A perusal of the above provision shows that the parties are not entitled as right to the admission of additional evidence in the appellate, save and except, in the circumstances expressly enumerated in Order XLI Rule 27 CPC.

27. In ***Union of India v. Ibrahim Uddin and Anr. (2012) 8 SCC 148***, the Supreme Court while analyzing the scope and object of Order XLI Rule 27 CPC observed that the Appellate Court may permit additional evidence only in the event conditions laid down in the Rule are found to exist. The parties are not entitled, as of right, to admission of such evidence. The matter is clearly within the discretion of the Court and is to be utilized sparingly. The party who had ample opportunity to produce certain evidence in the lower court but failed to do so or elected not to do so, cannot have it admitted in appeal. The relevant extract from the decision is reproduced hereinbelow:

“36. The general principle is that the appellate court should not travel outside the record of the lower court and cannot take any evidence in appeal. However, as an exception, Order 41 Rule 27 CPC enables the appellate court to take additional evidence in exceptional circumstances. The appellate court may permit additional evidence only and only if the conditions laid down in this Rule are found to exist. The parties are not entitled, as of right, to the admission of such evidence. Thus, the provision does not apply, when on the basis of the evidence on record, the appellate court can pronounce a satisfactory judgment. The matter is entirely within the discretion of the court and is to be used sparingly. Such a discretion is only a judicial discretion circumscribed by the limitation specified in the Rule itself. (Vide K. Venkataramiah v. A. Seetharama Reddy [AIR 1963 SC 1526], Municipal Corpn. of Greater Bombay v. Lala Pancham [AIR 1965 SC 1008], Soonda



Ram v. Rameshwarlal [(1975) 3 SCC 698 : AIR 1975 SC 479] and Syed Abdul Khader v. Rami Reddy [(1979) 2 SCC 601 : AIR 1979 SC 553] .)

37. The appellate court should not ordinarily allow new evidence to be adduced in order to enable a party to raise a new point in appeal. Similarly, where a party on whom the onus of proving a certain point lies fails to discharge the onus, he is not entitled to a fresh opportunity to produce evidence, as the court can, in such a case, pronounce judgment against him and does not require any additional evidence to enable it to pronounce judgment. (Vide Haji Mohammed Ishaq v. Mohd. Iqbal and Mohd. Ali and Co. [(1978) 2 SCC 493 : AIR 1978 SC 798])

38. Under Order 41 Rule 27 CPC, the appellate court has the power to allow a document to be produced and a witness to be examined. But the requirement of the said court must be limited to those cases where it found it necessary to obtain such evidence for enabling it to pronounce judgment. This provision does not entitle the appellate court to let in fresh evidence at the appellate stage where even without such evidence it can pronounce judgment in a case. It does not entitle the appellate court to let in fresh evidence only for the purpose of pronouncing judgment in a particular way. In other words, it is only for removing a lacuna in the evidence that the appellate court is empowered to admit additional evidence. (Vide Lala Pancham [AIR 1965 SC 1008].)

39. It is not the business of the appellate court to supplement the evidence adduced by one party or the other in the lower court. Hence, in the absence of satisfactory reasons for the non-production of the evidence in the trial court, additional evidence should not be admitted in appeal as a party guilty of remissness in the lower court is not entitled to the indulgence of being allowed to give further evidence



under this Rule. So a party who had ample opportunity to produce certain evidence in the lower court but failed to do so or elected not to do so, cannot have it admitted in appeal. (Vide State of U.P. v. Manbodhan Lal Srivastava [AIR 1957 SC 912] and S. Rajagopal v. C.M. Armugam [AIR 1969 SC 101] .)

40. The inadvertence of the party or his inability to understand the legal issues involved or the wrong advice of a pleader or the negligence of a pleader or that the party did not realise the importance of a document does not constitute a “substantial cause” within the meaning of this Rule. *The mere fact that certain evidence is important, is not in itself a sufficient ground for admitting that evidence in appeal.*

*41. The words “for any other substantial cause” must be read with the word “requires” in the beginning of the sentence, so that it is only where, for any other substantial cause, the appellate court requires additional evidence, that **this Rule will apply e.g. when evidence has been taken by the lower court so imperfectly that the appellate court cannot pass a satisfactory judgment.**”*

(emphasis supplied)

28. The present is not a case where the Trial Court refused to admit any evidence which ought to have been admitted nor it is the case of the Appellant that the additional evidence sought to be produced was not within the knowledge of the Appellant or could not have been produced before the Trial Court. The reasons articulated by the Appellant that he was not properly advised by his counsel for filing of the documents/evidence, now sought to be produced, does not constitute a “substantial cause” as held by the Apex Court in **Ibrahim Uddin** (supra).

29. Further, a reading of the plaint shows that the claim of the Appellant/Plaintiff in the suit is for supply of goods against only six invoices



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specifically pleaded in the plaint. However, the Appellant now wish to rely on various other invoices and contemporaneous documents related to such invoices to prove the entries in the ledger account, Ex.PW1/C (colly.). Such an attempt, at the appellate stage and in the absence of foundational pleadings, is not permissible in law, all the more when such documents were in the possession of the Appellant even when the suit was filed.

30. For the aforesaid reasons, there is no merit in the application of the Appellant under Order XLI Rule 27 CPC and, accordingly, **CM No.42158/2025** is dismissed. There is also no infirmity in the impugned judgment of the Trial Court warranting any interference by this Court. Consequently, the appeal is also dismissed.

31. The pending applications, if any, shall also stand disposed of.

VIKAS MAHAJAN
JUDGE

PRATHIBA M. SINGH
JUDGE

JULY 13, 2026/jg

Signature Not Verified

Digitally Signed
By:DEEPAK SINGH
Signing Date:16.07.2026
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