IN THE HIGH COURT OF JUDICATURE AT MADRAS

RESERVED ON :01.09.2022

PRONOUNCED ON :14.10.2022

CORAM:

THE HONOURABLE MR.JUSTICE A.A.NAKKIRAN

CS.No.954 of 2006 and Tr.CS.No.801 of 2008

1. Haji Dr.A.Hassan Mohaideen
2. Mariam F.Mohaideen
3. Najeeba F.Mohaideen
4. Azeema T.Mohaideen ...Plaintiffs in CS.954 of 2006 by by Power Agent, T.G.Uma Shankar and Defendants in Tr.CS.No.801 of 2008, by Power of Attorney, M.Ismath Gani

Vs

Dr.V.Munirathinam Defendant-CS.954 of 2006 & Plaintiff-Tr.CS.No.801 of 2008

Prayer:- These Civil Suit have been filed, under Order VII Rule 1 of CPC, for the reliefs, as stated therein.

For Plaintiffs : Mr.A.Ram Kumar for M/s.Varam Legal-CS.954/2006
Dr.C.Ravichandran for Mr.V.Basakaran-Tr.CS.801/2008

For Defendant : Dr.C.Ravichandran for Mr.V.Basakaran-CS.954/2006
Mr.A.Ram Kumar for M/s.Varam Legal-Tr.CS.801/2006

JUDGMENT

1. CS.No.954 of 2006 has been filed, seeking a judgement and decree, granting specific performance of the sale of the suit property in favour of the Plaintiffs for a consideration of Rs.188,50,800/- or in the alternative, directing the Defendant to pay the advance amount of Rs.23,90,000/- with a sum of Rs.50,000/- as per the forfeiture clause mentioned in the sale agreement, dated 18.3.2005 with interest @ 18% p.a. from 16.5.2005 till the date of realisation.
2. Tr.CS.No.801 of 2008 has been filed, seeking a judgement and decree, granting permanent injunction, restraining the Defendants from interfering with the peaceful possession and enjoyment of the property bearing Door No.127, Old No.62, Block No.37, Gangu Reddy Road, Egmore, Chennai and more particularly described in the Schedule to the suit and for costs.
3. In CS.No.954 of 2006, the case of the Plaintiffs is that the Defendant is the owner of the suit property and the Plaintiff had entered into an agreement of sale dated 18.3.2005 with the Defendant for purchase of the suit property for a total sale consideration of Rs.1,88,50,800/-. An

advance of Rs.10,00,000/- was paid by cheque no.360850 dated 18.3.2005 and the Defendant received the said sum by way of pay order No.283537, in lieu of the said cheque. The purchaser shall complete the sale transaction within 3 months from the date of the sale agreement or within three weeks from the date of approval of the entire built up of the superstructure from CMDA, whichever is later. The application filed by Defendant before the CMDA for regularisation was pending. Obtaining sanction from CMDA is a pre-requisite condition to complete the sale agreement. Another sum of Rs.10 lakhs was paid on 16.5.2005 towards part sale consideration by cheque no.287652. A further sum of Rs.3,90,000/- towards part sale consideration was paid by way of cheque nos.304226 and 304227, dated 18.10.2005 and the Defendant had also made endorsements to that effect in the sale agreement. The balance sale consideration of Rs.1,64,60,800/- was to be paid within 3 weeks from the date of approval from the CMDA. The Defendant quoted a sum of Rs.2300 per sq.ft. for the suit property. The letter dated 4.5.2001 of the CMDA is the proof towards the application for regularisation. The Plaintiffs had made several requests to the Defendant to pursue the authorities. The Defendants informed that certain legal issues in respect of the suit property were pending before the Madras High Court and hence, issuance of planning permission might be delayed. Thereafter, since the Defendant evaded to complete the sale transaction, a legal notice dated 14.7.2006 was issued and it was returned as unserved and another notice sent by the Plaintiffs was received. The Defendant sent a reply dated 08.08.2005 admitting the execution of the sale agreement, however, stating that the balance sale consideration ought to be paid within 3 months from the date of the agreement, which is incorrect. A duty is cast on the Defendant to get the planning permission and clear all the dues, but the Defendant stated that such onus is on the Plaintiffs. The Plaintiffs had issued a rejoinder to the reply notice. The HDFC also sanctioned a sum of Rs.75 lakhs on 1.4.2006. The Plaintiffs have sufficient means and financial capacity to mobilize funds for completion of the contract. Suppressing the said facts, the Defendant had filed OS.No.7985 of 2006 on the file of the V Assistant City Civil Court, Chennai, for bare injunction against the Plaintiffs in respect of the suit property and in the said suit, the Plaintiff received a notice on 19.10.2006. The Plaintiffs are ready and willing to perform their part of the contract. The Defendant offered to keep the suit property vacant subject to the Plaintiffs paying a sum of Rs.55,000/- towards rent. The lease agreement was not finalised and subject to the Defendant obtaining planning permission within 3 months. Now, the Defendant is attempting to alienate the suit property. In such circumstances, this Civil Suit has been filed, for specific performance of the contract.

4. In CS.No.954 of 2006, the case of the Defendant is that the Plaintiffs were not ready to perform their part of the contract under the sale agreement dated 18.3.2005 in respect of the suit property for Rs.1,88,50,800/-. Certain portions of the construction were not in accordance with the planning permission. A total sum of Rs.23,90,000/- was received by the Defendant. The said payment was made on the understanding that the Plaintiffs should follow up the matter with CMDA. In spite of several requests, the Plaintiffs did not choose to pay the balance sale consideration, even though the Defendant was ready to execute the sale deed. The Plaintiff agreed to follow up the matter with the CMDA. The Plaintiffs were unable to get loan to pay the balance sale consideration. The suit property was let out to City Bank from 21.11.1998 on an annual rent of Rs.8,86,560/-. The Defendant did not renew the lease and had to vacate the tenant, City Bank. The lease

was renewed from December 2001 to November 2004 for an annual rent of Rs.12,50,000/-. The said tenant vacated the premises in March 2005. On the date of the sale agreement, the Plaintiffs took possession of the suit property and agreed to pay a nominal rent of Rs.55,000/- p.m. till the Plaintiffs pay a further sum of Rs.1,00,00,000/- as additional advance. The Plaintiffs requested the Defendant to refund the advance sale consideration as they could not perform their part of the agreement of sale. They compromised to receive a sum of Rs.10,00,000/- and they also agreed to receive a sum of Rs.10,00,000/- in complete settlement by issue of ten post dated cheques for Rs.1,00,000/- each. While so, the Plaintiffs sent a legal notice to execute the sale deed or to refund the said sum of Rs.23,90,000/- and a reply dated 8.8.2006 was sent. The Plaintiffs informed the Defendant that they were unable to perform their part of the contract. The Defendant has no intention to sell the suit property till date. The Plaintiffs caused heavy loss of rent to the Defendant on account of vacating the tenant and keeping the portion vacant. The balance to be returned is Rs.8,75,008/-. The Plaintiffs handed over the keys to the suit property to the Defendant as they dropped the proposal to purchase the property. Later on the Plaintiff issued a notice dated 14.7.2006 and a reply dated was sent on 8.8.2006. Due to threat, the Defendant filed OS.No.7985 of 2006, on the file of the V Assistant Judge City Civil Court, Chennai. The Plaintiffs never intended to pay the balance sale consideration. In such circumstances, the suit is liable to be dismissed.

5. In Tr.CS.No.801 of 2008, the case of the Plaintiff is that the Plaintiff is the owner of the suit property. The Plaintiff entered into a sale agreement with the Defendants to sell the suit property for Rs.188,50,800/-. The Plaintiff received a total advance sale consideration of Rs.23,90,000/-. The sale transaction was to be completed within three months. The Plaintiff was getting a rent of Rs.1.4 lakhs per month from the tenants in the suit property and they were vacated on the request of the Defendants. The Defendants informed that they were unable to get money from banks to complete the sale. The Defendants were willing to enter into a lease and agreed to pay a minimum rent of Rs.55,000/- p.m. to keep the property in their custody. The Defendants decided to drop the matter and hence, they handed over vacant possession of the property to the Plaintiff in April 2006, requesting the Plaintiff to set off the loss. While so, the Defendants sent

legal notice dated 17.8.2006 and a reply was sent immediately. The Plaintiff had lost more than Rs.23,00,000/- in the transaction with the Defendants. Since the Plaintiff is being threatened with dispossession of the property, this Tr.CS has been filed, seeking the reliefs as stated above.

6. In the written statement filed by the Defendants in Tr.CS.No.801 of 2008, the averments made in the plaint in CS.No.954 of 2006 are reiterated. It is the further case of the Defendants that the Plaintiff has admitted that the Defendants have parted huge sums as advance amount towards sale consideration. As per the sale agreement, it was the duty of the Plaintiff to obtain necessary planning permission from the CMDA. The Plaintiff was in the process of obtaining regularisation for the illegal construction. Since the Plaintiff did not come forward to complete the sale transaction, a notice dated 14.7.2006 was sent and a reply was sent on 18.8.2006. Since the Plaintiff was trying to alienate the suit property, CS.No.954 of 2006 was filed for specific performance of the contract under the sale agreement dated 18.3.2005 and an order of interim injunction was granted. The only defence of the Plaintiff is that the Defendants must have obtained the planning permission with a

reasonable time. The Defendants are always ready and willing to perform their part of the sale agreement. Hence, the Tr.CS is to be dismissed.

7. In CS.No.954 of 2006, on the pleadings of the parties, the following issues were framed:-

(1)Whether the Plaintiffs are entitled to a decree for specific performance of the contract on the basis of the agreement of sale dated 18.3.2005 and for payment of the balance of sale consideration of Rs.1,88,50,800/- as prayed for?

(2)Whether the Plaintiffs are always ready and willing to perform their part of the contract?

(3)Whether the Defendant has failed to perform his part of the contract in obtaining the approval for the entire built up area of the superstructure from CMDA within the time stipulated in the agreement?

(4)Whether the Plaintiffs are entitled to the alternative prayer of return of advance amount of Rs.23,90,000/- along with a sum of Rs.50,000/- as per the forfeiture clause contained in the agreement of sale dated 18.3.2005 along with interest at 18% p.a. as prayed for?

8. In Tr.CS.No.801 of 2008, on the pleadings of the parties, the following issues were framed:-

(1)Whether the Plaintiff is entitled for permanent injunction as prayed for?

(2)To what relief the Plaintiff is entitled?

9. The Plaintiffs in CS.No.954 of 2006 are the Defendants in Tr.CS.No.801 of 2008. The Defendant in CS.No.954 of 2006 is the Plaintiff in Tr.CS.No.801 of 2008. In CS.No.954 of 2006, on the side of the Plaintiffs, Ex.P1 to Ex.P29 were marked and PW.1 to PW.3 were examined and on the side of the Defendant, Ex.D1 to Ex.D4 were marked and DW.1 and DW.2 were examined.

10. This Court heard the submissions of the learned counsel on either side.

11. Issue No.2 & 3

The contention of the plaintiffs is that the plaintiffs are the citizens of the U.S.A, and permanently residing at New York, through their Power of Attorney agent the plaintiffs had entered into Ex.P1 agreement for sale dated 18.03.2005 with the defendant for purchasing a build up area of 8196 sq.ft. with 60% of undivided share in the land in R.S.No.793/2 bearing Door No.127, Block No.37, Ganga Reddy Street, Egmore Chennai, for a sale consideration of Rs.1,88,50,800/-, paid a Sum of Rs.10,00,000/- as an advance and the balance of sale consideration shall be paid at the time registration of the sale deed subject to the other terms of the agreement. The clause 4 of the said agreement says that the sale transaction shall be completed within 3 months from the date of agreement or within 3 weeks from the date of approval for the entire build up area from the CMDA/Local/revenue authorities whichever is later. The plaintiffs in good faith, under the belief that the defendant had been following up regularization from CMDA and was waiting for completion of sale. The plaintiffs in good faith paid additional sum of Rs.13,90,000/- toward the sale consideration, though no duty was cast upon them under Ex.P1. The defendants received a total sum of Rs.23,90,000/- towards the advance sale consideration. The plaintiffs had been repeatedly requesting the defendant to get the necessary approval. But, the defendant delayed it stating that an issue of regularization was pending before the High Court, Madras and did not provide any details. Therefore, the plaintiffs constrained to issue Ex.P7 notice to produce the necessary approval and to receive the sale consideration to complete the sale as per Ex.P1 agreement. The defendants sent a reply notice dated 08.08.2006 admits the Ex.P1 agreement. But, alleged that it is the plaintiffs, who failed to pay the balance sale consideration within the time, further the payments made by the plaintiffs were set-off for the loss due to keep the property vacant for sometime.

12. The plaintiffs' further contention is that it is for the defendant to obtain the necessary approvals for the build up area, but, the defendant failed to do so. However, the plaintiffs sent Ex.P11 rejoinder, clearly inform the defendant the plaintiffs are always ready and willing to comply with their obligations under Ex.P1. The defendants did not respond to the rejoinder. But, filed O.S.No.7985 of 2006 before the V Assistant City Civil Court, Chennai, for bare injunction against the plaintiffs from interfering

with the suit property. Therefore it was amply evident that the defendant was not willing to perform his obligation under Ex.P1, not chose to refund the advance and was wrongly enrich himself.

13. In support of his contentions he relied upon the following authorities reported in (2000) 6 SCC 420 it was held that the language in Section 16 (C) of the Specific Relief Act, 1963 does not require any specific phraseology but only the plaintiff must aver that he has performed or has always been and is willing to perform his part of the contract. So, the compliance of readiness and willingness has to be in sprit and substance and not letter in the form.

14. 2022 (3) CTC 298 it was held that the defendant executed agreement with his full knowledge with an intention to sell the suit property to the plaintiff and has received the advance sale consideration and the plaintiff has deposited the balance sale consideration for the purpose of purchase of the suit property, the vague contentions of the learned counsel for the defendant with regard to non-furnishing of a copy of the sale agreement to the defendant and that the suit property suffer from certain issues with regard to passage rights and the nonjoinder of Baskaran, who is the defendant's father and the owner of adjacent properties, and that the plaintiff is a broker and is not interested in purchasing property, do not go to the root of the case of the plaintiff, nor do they have any impact on a suit for specific performance. AIR 2022 SC 1793 held that once the agreement of sale and the payment/receipt of advance substantial sale consideration

was admitted by the vendor, thereafter nothing further was required to be proved.

15.In the case of P.Velumani Vs.K.A.Noorjahan and others (A.S.No.6 of 2001, Madras High Court) held that time for fixed for performance, a buyer need not show that he had command of ready money even before that date during the time of the contract and that will render meaningless fixing of date/time for performance is the considered opinion of the Court. Moreover, when the obligations under the contract are to be performed in a contract are to be performed in a certain sequence, one individual cannot require compliance by the other party without first performing his own.

16. The defendant's contention is that the plaintiff cannot maintain the relief of specific performance without challenging the termination of the Ex.P1 agreement of sale by Ex.P10 reply under which the defendant specifically stated about the abandonment of claim. The plaintiff failed prove the readiness and willingness to get the specific performance without vacant possession and without regularization. PW1 to PW3 never deposed that the plaintiffs are ready and willing to purchase the suit property with tenant and also without sanction of regularized plan. The PW1 deposed that he doesn't know the status of the plaintiffs and their way of life and he has no personal knowledge as to whether the plaintiffs are owning any immovable property in the USA. Further, he has no personal knowledge about the Ex.P14, P23 and P24 and deposed that the plaintiffs are hale and healthy they are unable to come to India due to their busy schedule. An

adverse inference will be drawn against the plaintiff for avoiding the witness box. It is for the plaintiff to follow up mater before CMDA to do the needful to get the plan regularized. The defendant relied upon the following judgements in support of his claim In (2011) 4 SCC 741 held that the burden of proof for readiness and willingness is on the plaintiffs.

17.In 2011 (1) SCC 429 held that it is the mandate of the statute that even in the absence of specific plea by the opposite party, the plaintiff has to comply with Section 16 (c) of the Specific Relief Act. 2021 (3) CTC 520 it was held that the plaintiffs cannot take advantage of the defects in written statement. In 2010 (10) SCC 512 and (2019) 9 SCC 358 it was held that where a party to the suit does not appear in the witness box and states his own case on oath and does not offer himself to be cross-examined by the other side, a presumption would arise that the case set up by him is not correct.

18.In the light of the above rival submissions I find that in the case specific performance of the contract it is the plaintiffs to show their ready and willingness right from the date of entering the agreement. The agreement stipulates that agreement shall be completed within 3 months or within 3 weeks from the date of regularization whichever is later. In such being the case the plaintiffs cannot postpone the enforcement. It is for them to insist or assist the defendant to get the things rectified. On the side of the plaintiffs no such proof is exhibited requiring the defendant to get the plan regularized. Apart from that the power agents cannot depose about the financial capacity of the plaintiffs. It is for the plaintiffs to depose before this Hon'ble Court about their intention to purchase and their financial stability to get the sale deed executed.

19.In this case the sale consideration is fixed at Rs.1,88,50,800/- and the advance is only Rs.10,00,000/- later a sum of Rs.13,90,000/- was paid and the total amount paid as against Rs.1,88,50,800/- is only Rs.23,90,000/- . Hence, the amount paid by the plaintiffs was not at all substantial. In view of the above I find that the plaintiffs are not ready and willing to perform their part of contract as stipulated under Section 16 (c) of the Specific Relief Act. These issues are decided as against the plaintiff.

20. Issues Nos. 1 & 4:

The contention of the plaintiff is that the execution of the sale agreement Ex.P1 is admitted by the defendant and the advance sale consideration of Rs.23,90,000/- also admitted. Nothing further required to be proved. In support of his contention he relied on the judgement reported in AIR 2022 SC 1793 wherein it was held that once the execution of agreement to sell and the payment/receipt of advance substantial sale consideration was admitted by the vendor, thereafter nothing further was required to b proved by the plaintiff vendee". The plaintiffs have always been ready, willing and have the financial capacity to complete the sale. The Legal notice issued by the plaintiff is itself a proof of readiness and willingness for the performance of the agreement.

21.The contention of the defendant is that the plaintiffs cannot maintain the relief of specific performance without challenging the termination of the suit agreement of the sale. The defendant has terminated the agreement of sale and adjusted the advance amount towards the loss sustained by him on account of abandonment of contract. In support of his contention he relied on the judgements reported in (2013) 15 SCC 27 it was held that suit for specific performance is not maintainable without a prayed seeking declaration that the termination of agreement is bad in law and relied upon another judgement reported in 2019 (9) SCC 358. The plaintiffs have failed to prove the readiness and willingness to get a specific performance without vacant possession and without regularization plaint. The plaintiffs part of readiness and willingness arises only after receipt of approved plan from CMDA and relied upon the judgement reported in 2022 (1) CTC 674 held that the plaintiffs having not pleaded that he was ready to get the sale deed executed and pay the sale consideration with the tenant in occupation and therefore the plaintiff is not ready and willing perform his obligation. The burden of proof of ready and willingness is on the plaintiff and relied upon the judgement reported in (2011) 4 SCC 741. The meaning of readiness and willingness is explained in the judgment reported in 2011 (1) SCC 429. It is the mandate of the statute that even in the absence of specific plea by the opposite party, the plaintiff has to comply with the Section 16 (c) of the Specific Relief Act. In this case, the plaintiffs did not depose and it is the power agent deposes as a witness. The power agent cannot depose on behalf the principal. He relied upon the judgements reported in AIR 1968 Raj 185, (2010) 10 SCC 512, 2019 (9)

SCC 358. The plaintiffs have not written any letter to the defendant to enquire about the stage of regularization. The plaintiffs have not proved their financial capacity to perform the contract.

I have considered both sides arguments and evidence in support of their case. in the case specific performance of the contract it is to be seen that there must be a valid agreement. One of the conditions of the agreement is that the agreement is to be completed within 3 months or within 3 weeks from the date approval of the building plan whichever is later. For this condition the plaintiffs did not produce any document asking the defendant to get the building approval. In respect of balance of sale consideration the plaintiff stated that it could be paid only at that time of registration of the sale deed. It is for the plaintiff to get the sale deed executed as early as possible. But, the plaintiffs waited for the plan approval and ready to pay the balance of sale consideration only at that time of registration. The plaintiffs did not comply with the statutory requirement of Section 16 (c) of Specific Relief Act. Hence, the plaintiffs are not entitled for specific performance. In case the relief of the specific performance is denied to the plaintiff, he ought to have been adequately compensated. In this case the parties are admitted that the sale agreement was entered and there is no dispute about the receipt of advance money of Rs.23,90,000/-. The defendant claimed that he terminated the agreement by Ex.P11 reply notice in which he claimed set off to the advance amount and the same was not disputed. The defendant already adjusted the loss sustained by him on account of default. The plaintiffs claimed that they never waived the requirement and the defendant cannot claim any set off as against the advance amount. The plaintiffs advanced the money and the defendant received the money. When the relief of the specific performance is denied, the plaintiff will be adequately compensated. On the basis of the above principle I hold that the defendant ought to refund the advance amount of Rs.23,90,000/- with interest at the rate of 12% p.a. to the plaintiffs from the date of plaint till the date of decree and 6% p.a. from the date of decree till realization. Hence the 1st issue is answered against the plaintiffs and 4th issue is answered in favour of the plaintiffs.

22.Issue No.1 in Tr.C.S.No.801 of 2008:

The plaintiff in Tr.C.S. No.801 of 2008 has sought for the relief of permanent injunction against the defendant on the basis that there is alleged threat of dispossession by the defendant. Admittedly, no iota of evidence has been filed to prove the same. Further, admittedly, the possession was peacefully and duly handed over by the defendant to the plaintiff and the said possession of the suit property remains with the plaintiff as on date. Hence, this issue is decided against the plaintiff.

23. Issue No.2 in Tr.C.S.No.801 of 2008 :

The plaintiff is not entitled for any other relief.

24.In fine, the C.S. No.954 of 2006 is partly allowed and Tr.C.S. No.801 of 2008 is dismissed. No costs.

14.10.2022

Srcm/Trp/lbm

Index:Yes/No
Web:Yes/No
Speaking/Non Speaking

1. List of Witnesses examined on the side of the Plaintiff:-
    1. PW.1 – T.G. Uma Shankar
    2. PW.2 - H. Halibullah Khan
    3. PW.3 - S.Ansari

2. List of Exhibits marked on the side of the Plaintiff:-

1. Ex.P1 is the original agreement of sale dated 18.03.2005.
2. Ex.P2 is the xerox copy of memo of calculation dated 25.11.2004. (Ex.P2 is marked subject to the objection raised by the counsel for the defendant that xerox copy cannot be marked and relevancy and admissibility and competency of witness to speak.)
3. Ex.P3 is the xerox copy of memo of calculation dated 25.11.2004. (Ex.P2 is marked subject to the objection raised by the counsel for the defendant that xerox copy cannot be marked and relevancy and admissibility and competency of witness to speak.)
4. Ex.P4 is the xerox copy of demand drafts dated 20.12.2002 submitted to CMDA.
5. Ex.P5 is the xerox copy of Banker's cheque dated 06.05.2005.
6. Ex.P6 is the xerox copy of Banker's cheque dated 18.10.2005.
7. Ex.P7 is the xerox copy of legal notice dated 14.07.2006.
8. Ex.P8 is the xerox copy of returned notice dated 19.07.2006.
9. Ex.P9 is the xerox copy of returned notice dated 02.08.2006.
10. Ex.P10 is the xerox copy of reply notice dated 08.08.2006. (Ex.P2 to 10 are marked subject to the objection raised by the learned counsel for the defendant that xerox copy cannot be marked and competency of witness.)
11. Ex.P11 is the rejoinder notice dated 17.08.2006. (Ex.P11 is marked subject to the objection raised by the learned counsel for the defendant that xerox copy cannot be marked and there is no acknowledgement and competency of witness.)
12. Ex.P12 is the xerox copy of letter of HDFC bank dated 01.04.2006. (Ex.P12 is marked subject to the objection raised by the learned counsel for the defendant that xerox copy cannot be marked and competency of witness.)
13. Ex.P13 is the xerox copy of Balance sheet of health plan sys terms (India) Private Limited. (Ex.P13 is marked subject to the objection raised by the learned counsel for the defendant that xerox copy cannot be marked and also relevancy and competency of witness.)

14. Ex.P14 is the xerox copy of returns filed by HPS in US for the year 2004 – 2005.
15. Ex.P15 is the xerox copy of Income tax returns filed by HPS (India) Pvt. Ltd. In India for the year 2005 – 2006.
16. Ex.P16 is the xerox copy of Income tax returns filed by HPS (India) Pvt. Ltd. In India for the year 2006 – 2007.
17. Ex.P17 is the xerox copy of Income tax returns filed by HPS (India) Pvt. Ltd. In India for the year 200 – 2008.
18. Ex.P18 is the xerox copy of letter dated 29.11.2005 to regional provident fund commissioner.
19. Ex.P19 is the xerox copy of Form 6A for the year 2006 – 2007. (Ex.P14 to Ex.P19 are marked subject to the objections raised by the Learned counsel for the defendant stating that the documents are xerox copies which cannot be marked and also relevancy and competency of witness.)
20. Ex.P20 is the xerox copy of Income Tax returns of 1st plaintiff for 2005 – 2006 filed in India.
21. Ex.P21 is the xerox copy of Income Tax returns of 1st plaintiff for 2006 – 2007 filed in India. (Ex.P20 and Ex.P21 are marked subject to the objections raised by the learned counsel for the defendant stating that the documents are xerox copies which cannot be marked and also competency of witness.)
22. Ex.P22 is the xerox copy of Income tax returns filed by HPS Inc. filed in USA for 2004. (Ex.P22 is marked subject to the objection raised by the learned counsel for the defendant stating that the document is xerox copy which cannot be marked and also relevancy and admissibility and competency of witness.)
23. Ex.P23 is the xerox copy of Income tax returns of 1st plaintiff filed in USA for 2005.
24. Ex.P24 is the xerox copy of Income tax returns of 1st plaintiff filed in USA for 2006.
25. Ex.P25 is the xerox copy of statement of income and property for assessment year 2008 – 2009. (Ex.P23 to Ex.p25 are marked subject to the objections raised by the learned counsel for the defendant stating that the document are xerox copies which cannot be marked and also competency of witness.)

26.Ex.P26 is the original registered Power of attorney dated 14.12.2012 executed by the plaintiffs in favour of me.
27.Ex.P27 is the attested true copy of statement of Account dated 20.06.2007 of ICICI Bank Account No.000901080130.
28.Ex.P28 is the attested true copy of statement of Account dated 20.06.2007 of ICICI Bank Account No. 000901080131.
29.Ex.P29 is the attested true copy of commerce bank statement in account No.3450438344, New Jersey Branch dated 11.02.2015. (Ex.P27 to Ex.P29 is marked subject to the objection regarding the proof, relevancy, admissibility and competency of the witness in marking the documents.)

3. List of Witnesses examined on the side of the Defendants:-

1. DW.1 – Dr.V.Munirathinam
2. DW.2 - Dr.V.Gangadharan

4. List of Exhibits marked on the side of the Defendant:-

1. Ex.D1 is the photocopy of the Lease agreement dated 25.05.2005 entered into between plaintiffs and the defendants.
2. Ex.D2 is the original bank statement of Account from January 2003 to December 2003.
3. Ex.D3 is the original bank statement of Account from February 2005 to December 2005.
4. Ex.D4 is the original bank statement of Account from January 2006 to June 2006. (marked this documents subject to objection)

14.10.2022

Srcm/Trp/lbm

A.A.NAKKIRAN, J.

Srcm/Trp/lbm

Pre-Delivery Judgement in
CS.No.954 of 2006 and
Tr.CS.No.801 of 2008

14.10.2022