IN THE HIGH COURT OF JUDICATURE AT MADRAS

(ORDINARY ORIGINAL CIVIL JURISDICTION)

FRIDAY, THE 07th DAY OF JANUARY 2022

THE HON'BLE MR. JUSTICE N.ANAND VENKATESH

C.S. No.646 of 2015

M/s. Vaishnovi Infrastructure Engineering Private Limited,
Rep. by its Director A.Arulraj
Administrative Office at
No.13, 32nd Cross Street,
Besant Nagar,
Chennai - 600 090. ...Plaintiff

-versus-

1. M/s. Infra Engineers India
   Rep. by its Proprietrix
   Ms. Vaishnavi
   No.5, Nimmo Road,
   Santhome, Chennai - 600 004.

2. N.Raghava Reddy,
   S/o. N.Balakrishna Reddy,
   No.5, Nimmo Road,
   Santhome, Chennai - 600 004. ...Defendants

Civil Suit praying that this Hon'ble Court be pleased to pass a judgment and decree as against the defendants jointly and severally as under:

(a) For a Recovery of the sum of Rs.1,28,78,977/- (Rupees One Crore Twenty Eight Lakhs Seventy Eight Thousand Nine Hundred and Seventy Seven only) together with interest at 24% per annum from the date of plaint till the date of realization jointly and severally as against the defendants.

(b) grant such further or other reliefs, and

(c) costs of the suit.

This Suit having been heard on 05.01.2022 in the presence of Mr.R.Thiagarajan, Advocate for the plaintiff herein and Mr.S.Santhoshkumar for Mr.S.Jayasankar, Advocates for the Defendants herein and upon reading the plaint filed herein and the other exhibits therein referred to and upon perusing the evidence adduced therein and having stood over for consideration till this date and coming on this day before this Court for orders in the presence of the said advocates for the Parties hereto and this Court having observed that the suit is barred by law of limitation, there is no requirement for this Court to go into the merits of the case and answer the other issues, **it is ordered as follows:-**

(i) That the suit in C.S.No.646 of 2015, be and is hereby dismissed.

(ii) That the plaintiff herein, be and is hereby directed to pay a sum of

Rs.1,50,000/- (Rupees One Lakh Fifty Thousand Only) as costs to the defendants herein.

WITNESS THE HON'BLE MR. JUSTICE MUNISHWAR NATH BHANDARI, ACTING CHIEF JUSTICE, HIGH COURT AT MADRAS AFORESAID, THIS THE 07th DAY OF JANUARY 2022.

Sd/-
ASSISTANT REGISTRAR(COMM.CASES)
//Certified to be true copy//
Dated at Madras this the day of 2022.

COURT OFFICER(O.S.)

From 25th Day of September 2008 the Registry is issuing certified copies of the Orders/Judgments/Decrees in this format.

ARS
01.02.2022

C.S.No.646 of 2015

ORDER

DATED : 07.01.2022

THE HON'BLE MR. JUSTICE
N.ANAND VENKATESH

FOR APPROVAL: 01.02.2022

APPROVED ON : 02.02.2022

IN THE HIGH COURT OF JUDICATURE AT MADRAS

ORDERS RESERVED ON : 05.01.2022

PRONOUNCING ORDERS ON : 07.01.2022

CORAM

THE HONOURABLE MR.JUSTICE N.ANAND VENKATESH

C.S. No.646 of 2015

M/s.Vaishnovi Infrastructure Engineering Private Limited,
Rep. by its Director A.Arulraj
Administrative Office at
No.13, 32nd Cross Street,
Besant Nagar,
Chennai-600 090. .. Plaintiff

/versus/

1.M/s.Infra Engineers India
Rep. by its Proprietrix
Ms.Vaishnavi
No.5, Nimmo Road,
Santhome, Chennai – 600 004.

2.N.Raghava Reddy,
S/o.N.Balakrishna Reddy,
No.5, Nimmo Road,
Santhome, Chennai – 600 004. ..Defendants

Prayer: Civil Suit has been filed under Order IV, Rule 1 of the Original Side Rules read with Order VII Rule 1 C.P.C., praying to pass a judgment and decree for:-

(a) For a Recovery of the sum of Rs.1,28,78,977/- (Rupees One Crore Twenty Eight Lakhs Seventy Eight Thousand Nine Hundred and Seventy

Seven only) together with interest at 24% per annum from the date of plaint till the date of realization jointly and severally as against the defendants.

(b) grant such further or other reliefs, and

(c) costs of the suit;

For Plaintiff :Mr.R.Thiagarajan

For Defendants :Mr.S.Santhoshkumar for Mr.S.Jayasankar

J U D G M E N T

The present suit has been filed for recovery of money from the defendants along with interest.

2.The case of the plaintiff is that they are engaged in the business of sale/servicing of earth moving machineries, vehicles, spares, service and other allied activities. The further case of the plaintiff is that they had business dealings with the defendants from the year 2010 onwards and they have supplied spare parts, machineries etc., to the defendants and also have serviced the machineries and vehicles. According to the plaintiff, as and when the machineries and goods are sold, the invoice will be raised and payments will be made by the defendants and that there was a running account with the plaintiff.

3.The plaintiff states that there was a total outstanding sum of Rs.4,12,00,067.92/- and out of this amount, the defendants paid a sum of Rs.2,83,21,090.58/- and there was a balance of Rs.1,28,78,977.34/- payable by the defendants to the plaintiff.

4.The grievance of the plaintiff is that the defendants did not come forward to pay the balance amount in spite of several demands and requests and left with no other alternative, the present suit has been filed for recovery of money along with interest.

5.The defendants have questioned the very maintainability of the suit on the ground that it is barred by limitation. That apart, the 2nd defendant has sought for the dismissal of the suit on the ground of mis-joinder of parties, since the 2nd defendant during the relevant point of time was not involved in any transaction. The defendants have also denied their liability and have sought for the dismissal of the suit.

6.The suit was transferred to the file of the Commercial Division and the jurisdiction was determined by an order dated 28.03.2018.

7.Based on the pleadings, this court framed the following issues:

i. *Whether defendants have discharged their liability (for goods delivered) vide 15 sales invoices (plaint document Nos.4 to 18)?*
ii. *Whether the suit is barred by limitation?*
iii. *What other reliefs the plaintiff is entitled to?*

8.Two witnesses viz., PW-1 and PW-2 were examined on the side of the plaintiff and Exhibits P1 to P25 were marked. The defendants did not examine any witness nor did they rely upon any documents.

9.Heard the learned counsel for the plaintiff and the learned counsel appearing on behalf of the defendants.

10.This Court will take up the main issue raised by the defendants on the ground of limitation, since the very maintainability of the suit will depend upon the answer that is given to this issue.

11.The specific case of the plaintiff is that they supplied goods and rendered services to the 1st defendant and in the course of the said transaction, the defendants are liable to pay an outstanding amount of Rs.1,28,78,977/- along with interest. To substantiate this claim, the plaintiff is mainly relying upon the invoices marked as Exhibits P4 to P16. These invoices pertains to the period from 18.09.2010 to 30.08.2011. Insofar as the Exhibits P9 to P15 are concerned, while marking these documents, strong objection was made by the learned counsel for the defendants on the ground that these invoices do not bear the signature of the defendants and these documents were marked subject to objections. The suit was admittedly presented on 01.12.2014.

12.On carefully perusing the averments made in the plaint, it is seen that there is absolutely no pleading beyond the sales invoice dated 30.08.2011. Without any specific averment in the plaint, a document has been filed along with the plaint as Document Number 19 which is dated 01.12.2011 and this document is said to be a letter from M/s.Bright Gasket and Rubber Works wherein they are said to have acknowledged a payment of Rs.10,24,433/- from the 2nd defendant. This document was marked as Exhibit P22 along with No Due Certificate. When this document was

marked, the same was objected by the learned counsel for the defendants. It will be relevant to extract the objections made at the time of marking the document hereunder:

The learned counsel for the defendants has represented that the letter and the alleged No Due Certificate are photocopies and the No Due Certificate has not been mentioned in the description of plaint documents and in the proof affidavit and no supporting document was produced to show the genuineness of document and at whose instance and who asked to pay the amount and what was the transaction between the author of the document and the plaintiff and no statement of account was produced to prove the relationship between the author of the document and the plaintiff and how the alleged amount was paid to the author of the document. The learned counsel for the plaintiff has represented that the No Due Certificate dated 01.12.2011 is annexed to the letter issued by M/s.Bright Gasket and Rubber Works along with plaint and they have not objected to the same in their admission and denial and the photocopies are marked since original has been destroyed due to heavy rains that occurred

in Chennai and Maduranthakam and certificate has also been *filed to evidence to same. Hence Ex.P22 is marked with objection, subject to admissibility proof and relevancy.*

13.The document was marked subject to objection. This is a very crucial document, since the plaintiff is calculating the period of limitation from 01.12.2011 based on this document. According to the plaintiff, the acknowledgment of debt by the defendants is established under this document and the suit has been filed within three years from this acknowledgment. Even though the limitation of three years comes to an end on 30.11.2014, since that day is a Sunday and a holiday, the next working day viz., 01.12.2014 can be taken into account for the purpose of limitation. Therefore, if 01.12.2011 is taken to be the starting point of limitation, the filing of the suit on 01.12.2014 is on time. However, the important issue to be considered is as to whether the acknowledgment that is said to have been made through Exhibit P22 dated 01.12.2011 is valid or not.

14.It is quite surprising that there is absolutely no pleading available with regard to the so-called acknowledgment made by the defendants and as found under Exhibit P22. It is now too well settled that no amount of evidence can be looked into unless it is supported by pleadings. Therefore, technically this Court can disregard this document Exhibit A22, since it is not supported by any pleading. However, this Court wants to test the veracity of this document by carefully looking into the available evidence.

15.In the first place, Exhibit P22 which consist of a letter dated 01.12.2011 and a No Due Certificate bearing the same date are photocopies and even at the time of marking these documents, it was objected by the learned counsel for the defendants. The plaintiff has not laid any foundation to let in secondary evidence and therefore, Exhibit P22 is liable to be eschewed/rejected on this ground also.

16.There were two witnesses examined on the side of the plaintiff. PW-1 is the Purchase Manager and PW-2 is the Accountant working in the plaintiff Company. For the first time in their proof affidavit, PW-1 and PW-2 state as follows:

> *6.I state that, M/s.Vaishnovi Infrastructure Engineering Private Limited owed money to M/s.Bright Gasket & Rubber Works. M/s.Infra Engineers India represented by N.Raghav Reddy paid M/s.Bright Gasket & Rubber Works a sum of*

Rs.10,24,433/- on 01.12.2011 on behalf of M/s.Vaishnovi Infrastructure Engineering Private Limited, because M/s.Infra Engineers India owes money to M/s.Vaishnovi Infrastructure Engineering Private Limited. Hence the last payment made by the 1st Defendant was on 01.12.2011. This is reflected in the letter of M/s.Bright Gasket & Rubber Works dated 01.12.2011, filed as suit Document No.19 and also acknowledgment by M/s.Bright Gasket & Rubber Works by way of a "No Due Certificate".

5.I State that, *M/s.Vaishnovi Infrastructure Engineering Private Limited owed money to M/s.Bright Gasket & Rubber Works. M/s.Infra Engineers India represented by N.Raghav Reddy paid M/s.Bright Gasket & Rubber Works a sum of Rs.10,24,433/- (Rupees Ten Lakhs Twenty Four Thousand Four hundred and Thirty three only) on 1st February, Two thousand and eleven (01.12.2011) on behalf of M/s.Vaishnovi Infrastructure Engineering Private Limited, because M/s.Infra Engineers India owes moneys to M/s.Vaishnovi Infrastructure Engineering Private Limited. Hence the last payment made by the 1st Defendant was on 1st December, Two* *thousand eleven (01.12.2011). This is reflected in the letter of M/s.Bright Gasket & Rubber Works dated 1st December, Two thousand eleven (01.12.2011) filed as suit Document No.19 and also acknowledgment by M/s.Bright Gasket & Rubber Works by way of a "No Due Certificate".*

17.When these witnesses were cross-examined with regard to Exhibit P22, PW-1 answered those questions in the following manner:

Q69:What is the business transaction between plaintiff and the Bright Gasket and Rubber Works?

A: We purchase spare parts from Bright Gasket and Rubber Works.

Q70:Have you produce any document to prove your business with Bright Gasket and Rubber Works?

A:No.

Q71:Whether the said Bright Gasket and Rubber Works made any claim as against the plaintiff for money at any point of time?

A: Bright Gasket and Rubber Works claimed through phone *call and e-mail.*

Q72:Have you produce those e-mails?

A:We have not produced.

Q73:Has the plaintiff stated anything about the demand for payment of money by M/s.Bright Gasket and Rubber Works in the plaint or whether you have stated in your proof affidavit regarding the demand for the payment of money by M/s. Bright Gasket and Rubber Works ?

A:We have not stated because we have already paid the money to Bright Gasket and Rubber Works and received No Due Certificate.

Q74:Has the plaintiff produced any statement of account with regard to business dealing with the Bright Gasket and Rubber Works?

(The learned counsel for the plaintiff objected to record this question no.74 stating that it is irrelevant with regard to the transaction between the plaintiff and Bright Gasket and Rubber Works and it has nothing to do with the present case. Hence this question no.74 is recorded with objection on the side of plaintiff.)

A:We have not produced statement of account because this *statement of account is not required for the present suit.*

Q75:Is there any letter written by the 1st defendant to Bright Gasket and Rubber Works to accept the payment made for and on behalf of the 1st defendant?

A: I need to check the records.

Q76:Has the plaintiff written any letter to the 1st defendant asking them to make the payment of Rs.10,24,433/- to M/s.Bright Gasket and Rubber Works for and on behalf of the plaintiff?

A:No. I need to check the records but we received letter from Bright Gasket and Rubber Works stating that Infra Engineers the 1st defendant has paid money to Bright Gasket and Rubber Works.

Q77:Is there any letter from the plaintiff to the Bright Gasket and Rubber Works to accept the payment made by the 1st defendant for and on behalf of the plaintiff and issue No Due Certificate?

A:I need to check the records.

Q78:Is there any letter written by the plaintiff to the 1st defendant prior to 01.12.2011 demanding payment of outstanding amount?

A:I need to check the records.

Q79:Ex.P22 is shown to the witness. When did you receive the letter Ex.P22 dated 01.12.2011?

A:May be on 01.12.2011 or 02.12.2011. It was directly given by Mr.Dipankar Das.

Q80:Ex.P22 is shown to the witness. Can you say who has received the letter Ex.P22 dated 01.12.2011 in your office?

A:I do not remember.

Q81:Did you maintain any register for receiving or sending the communications or letters in your office?

A:We maintain register for sending or receiving couriers by this document was handed over directly by Mr.Dipankar Das.

Q82:One document copy of letter dated 01.12.2011 is shown to the witness. Ex.P22 is shown to the witness. Is this letter a copy of Ex.P22 letter dated 01.12.2011?

A:No.

18.PW-2 answered those questions as follows:

Q69:In para 5 of your Proof affidavit, whether the Bright Gasket and Rubber Works has to pay money to your *companies?*

A:They are our suppliers and we have to pay amount to their company.

Q70:Whether you have filed any document to prove the transaction between you company and the Bright Gasket and Rubber Works company?

A.No. We are not filed any documents.

Q71:Is is correct that only if the documents are filed it will prove that whether there was transaction between your company and the Bright Gasket and Rubber Works company?

A:Yes.

Q72:Whether the Bright Gasket and Rubber Works company has send any notice for their claim?

A.No. They have given NOC certificate.

Q73:Is there any letter written by the 1st defendant to it is Bright Gasket and Rubber Works to accept the payment made for on behalf of the 1st defendant?

A.No.

Q74:Has the plaintiff written any letter to the 1st defendant asking her to make the payment of Rs.10,24,433/- to break gascut and rubber works for on behalf of the plaintiff?

A:No.

Q75:Is there any letter send ot the Bright Gasket and Rubber Works by the plaintiff to accept the payment made by the 1st defendant for an on behalf of the plaintiff and to issue no due certificate?

A.No. They themselves give the No Due Certificate.

Q76:Is there any letter send in writing by the plaintiff to the 1st defendant during the prior to 0112.2011 demanding the outstanding amount?

A.No.

Q77:In Ex.P22 is the no due certificate, do you know where is the original?

A.I don't know.

Q78:When you received Ex.P22 from the Bright Gasket and Rubber Works?

A.He received t on 1st December 2011.

Q79:How did you received it?

A.The Manager of the Bright Gasket and Rubber Works hand over to me in person on the same date.

Q80:Do you know the address of the Bright Gasket and Rubber Works?

A.It is at Kolkata.

Q81:I put it to you that the genuine of Ex.P22 is only known to the manager of the company namely Mr.Dipankar Das?

A.It is genuine. He also knows.

Q82:Do you know the mode of payment of Rs.10,24,433/- made to the Bright Gasket and Rubber Works by the 1st defendant?

A.I don't know.

Q83:Who has instructed to pay the amount mention in Ex.P22?

A:The second defendant has given the instructions.

Q84:What is the relation between the 1st defendant and 2nd defendant?

A:I don't known the relationship.

Q85:Is it correct the 1st defendant is the proprietorship consent and the proprietor alone is in charge of the 1st defendant?

A:Yes.

Q86:Whether the 1st defendant name is mention in the Ex.P22?

A.No.

Q87:Is it correct to state that 1st defendant has not made any payment to the Bright Gasket?

A:I don't know.

Q88:Who is know about this Ex.P22?

A.Only the directors of the plaintiff knows about that.

19.It is clear from the above that there is absolutely no explanation forthcoming either from PW-1 or PW-2 as to when the payment is said to have been made by the defendants to M/s.Bright Gasket and Rubber Works and what was the mode of payment that was made to them. These particulars becomes very crucial, since the defendants are denying any such payment and the amount that has been quoted in Exhibit A22 is quite substantial to the tune of Rs.10,24,433/-. The so-called statement of account marked as Exhibit P17 makes the situation even worse. For proper appreciation, the manner in which the balance amount has been arrived at is extracted hereunder:

As per Share Purchase Agreement, the amount payable	*25,000,000.00 SHA Page No.5 of 12*
Less: Amount pad by D.D.No.188469/11.01.2 011	*5,000,000.00 DD copy enclosed*

Balance payable as per SHA	*20,000,000.00*
Net Amount Paid via Material, Vehicle, etc	*32,878,977.34 Statement enclosed*
Net Excess Paid	*12,878,977.34*

20.The above extraction which deals with some share purchase agreement, was not even pleaded in the plaint and it runs contrary to the specific case made out in the plaint, since the plaint categorically states that there was supply of plant, machineries and vehicles and service rendered and the amount became due and payable based on this transaction. In view of the same, the statement of account at the best can only be treated as a self-serving document of the plaintiff. If really the defendants had made payment to M/s.Bright Gasket and Rubber Works in acknowledgment of their liability, nothing prevented the plaintiff from specifically pleading the same in the plaint and examine the concerned party as a witness. On a cumulative reading of the facts and circumstances of the case, this Court

comes to a conclusion that Exhibit A22 is inadmissible in evidence and this document has been created only for the purpose of bringing the suit within the limitation period.

21.The learned counsel for the plaintiff vehemently submitted that the defendants did not choose to enter the witness box and substantiate their defence and hence, an adverse inference must be drawn against them to the effect that they have admitted the liability. There is no substance in this submission. The defendants have established their defence on the ground of limitation by cross-examining the witnesses on the side of the plaintiff. If Exhibit P22 cannot be considered as an evidence, the suit is hopelessly barred by limitation, since the last sales invoice is dated 30.08.2011 and the suit itself was filed only on 01.12.2014, beyond the period of three years.

22.Section 18 of the Limitation Act, 1963 deals with acknowledgment of a liability. An acknowledgment is an admission by the writer that there is a debt owed by him either to the receiver of the letter or to some other person on whose behalf the letter is received. In order to constitute a valid acknowledgment, the acknowledgment must be in respect of a liability and it must be made before the expiry of the period of limitation and it should be in writing and signed by the party against whom such a liability is claimed.

The requirements of Section 18 of the Limitation Act has to be strictly satisfied since every acknowledgment extends the period of limitation for a further period of three years from the date of acknowledgment. In the present case, Exhibit A22 cannot be taken to be an acknowledgment of debt by the defendants, since it has not been signed or endorsed by the defendants. It is merely a letter issued by one M/s.Bright Gasket and Rubber Works to the plaintiff Company stating that they have received the outstanding amount of Rs.10,24,433/- from the 2nd defendant and this letter cannot be taken to be an acknowledgment of the debt by the defendants. Therefore, by no stretch, the period of limitation can be calculated from the date of the letter dated 01.12.2011.

23.In view of the above discussion, this court holds that the suit filed by the plaintiff is hopelessly barred by limitation and Issue No.2 is answered accordingly.

24.In view of the fact that the suit is barred by law of limitation, there is no requirement for this court to go into the merits of the case and answer the other issues.

25.In the result, the suit is dismissed and considering the conduct of

the plaintiff and the facts and circumstances of the case, there shall be a direction to the plaintiff to pay cost of a sum of Rs.1,50,000/- (Rupees One Lakh and Fifty Thousand only) to the defendants.

Sd./-N.A.V.J.

07.01.2022

//Certified to be true copy//

Dated at Madras this the day of 2022.

COURT OFFICER(O.S.)

From 25th Day of September 2008 the Registry is issuing certified copies of the Orders/Judgments/Decrees in this format.

List of Witness examined on the side of the Plaintiff:-

Mr.P.S.Ajaykumar (PW1) & Mr.G.Sankar (PW2) examined in Chief

List of Witness examined on the side of the Defendants :-

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

Sl. No.	**Exhibits**	**Description of Documents**
1.	**P1**	The photo copy of Certificate of Incorporation. (Original is produced, verified and photocopy is compared with the original and original is returned.)
2.	**P2**	The original Memorandum of Association of the Plaintiff Company.
3.	**P3**	The original Articles of Association of the plaintiff dated 18.09.2010.

Sl. No.	Exhibits	Description of Documents
4.	P4	The office copy of Sales Invoice No.409 dated 18.09.2010.
5.	P5	The office copy of Sales Invoice No.490 dated 21.10.2010.
6.	P6	The office copy of Sales Invoice No.501 dated 26.10.2010.
7.	P7	The office copy of Sales Invoice No.533 dated 18.11.2010.
8.	P8	The office copy of Sales Invoice No.560 dated 21.12.2010.
9.	P9	The office copy of Sales Invoice No.587 dated 24.01.2011.
10.	P10	The office copy of Sales Invoice No.S 402 dated 12.02.2011.
11.	P11	The office copy of Sales Invoice No.16 dated 19.04.2011.
12.	P12	The office copy of Sales Invoice No.243 dated 03.08.2011.
13.	P13	The office copy of Sales Invoice No.244 dated 03.08.2011.
14.	P14	The office copy of Sales Invoice No.245 dated 03.08.2011.
15.	P15	The office copy of Sales Invoice No.246 dated 03.08.2011. (Ex.P9 to Ex.P15 marked with objection on the side of the defendant stating that it does not bear the signature of defendant.)
16.	P16	The office copy of Sales Invoice No.281 dated 03.08.2011.
17.	P17	The Statement of account (Certificate under Sec.65B Evidence Act is produced.)
18.	P18	The Extract of the Resolution passed by the Board of Directors of the Company at their meeting held

Sl. No.	Exhibits	Description of Documents
		on Thursday, the 18th day of February, 2016 at the Administrative Office at No.13, 32nd Cross Street, Besant Nagar, Chennai – 600 090.
19.	**P19**	The original Letter of Authority dated 18.02.2016
20.	**P20**	The Extract of Board Resolution dated 25.11.2014.
21.	**P21**	When the plaintiff mark the Sales Invoice No.953 dated 31.03.2011, the counsel for the defendants objected to mark the same stating that in this document Invoice No.953 is mentioned raised by D1 but D1 does not raise this Invoice and in first three sheets D1's name is mentioned and in the last paper plaintiff's signature is affixed and without defendant's signature and hence Invoice No.953 dated 31.03.2011 is marked as Ex.P21 with the objection subject to proof and relevancy.
22.	**P22**	The letter from M/s.Bright Gasket and Rubber Works, acknowledging payment made by 1st defendant on behalf of the plaintiff dated 01.12.2011 with No Due Certificate. (The learned counsel for defendants has represented that the letter and the alleged No Due Certificate are photocopies and the No Due Certificate has not been mentioned in the description of plaint documents and in the proof affidavit and no supporting document was produced to show the genuineness of document and at whose instance and who asked to pay the amount and what was the transaction between the author of the document and the plaintiff and no statement of account was produced to prove the relationship between the author of the document and the plaintiff and how the alleged amount was paid to the author of the document. The learned counsel for the plaintiff has represented that the No Due Certificate dated 01.12.2011 is annexed to the letter issued by M/s.Bright Gasket and Rubber Works along with plaint and they have not objected to the same in

Sl. No.	Exhibits	Description of Documents
		their admission and denial and the photocopies are marked since original has been destroyed due to heavy rains that occurred in Chennai and Maduranthakam and certificate has also been filed to evidence to same. Hence Ex.P22 is marked with objection, subject to admissibility proof and relevancy).
23.	**P23**	The printout copy of e-mail from 1st defendant to plaintiff dated 09.03.2012. (For Ex.P23, affidavit for certificate under Sec 65(B) evidence act produced.)
24.	**P24**	(Series) are the office copy of lawyer's notice to the 1st defendant with acknowledgement card dated 18.11.2013.
25.	**P25**	(Series) are the original Form 'C' – Serial Nos.CE/AP 8438483 and 8438484 issued by The Central Sales Tax to the defendant dated 11.12.2013.

List of the Exhibits marked on the side of the Defendants:-
