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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **O.M.P. (E) (COMM.) 19/2023**

HARSHIT DHAWAN

..... Petitioner

Through: Mr. Rajat Arora, Ms. Mariya Shahab
& Ms. Nibin Louis, Advocates.

versus

SAGAR DHAWAN & ANR.

..... Respondent

Through: Mr. Puneet Sharma, Advocate for
R-1. [M:-9711298944]
Mr. Manish Shersia, Advocate for
R-2.

CORAM:

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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14.02.2024

1. The petitioner has filed this petition under Section 27 of the Arbitration and Conciliation Act, 1996 [“the Act”], for a direction upon respondent No. 2 to produce certain books of accounts of respondent No. 1’s firm, before the learned Arbitrator.

2. Ms. Mariya Shahab, learned counsel for the petitioner, states that the list of documents required are enumerated in paragraph 8 of the petition, which is reproduced as under:-

“a) Cash book of financial year 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20.

b) Day book of financial year 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20.



- c) *Challan book of financial year 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20.*
- d) *Bill book of financial year 2014-15, 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20.*
- e) *Purchase book of Calendar year 2014, 2015, 2016, 2017, 2018, 2019 and 2020.*
- f) *Sales Book of Calendar year 2014, 2015, 2016, 2017, 2018, 2019 and 2020.*
- g) *Ledgers of Respondent no.2 firm from 05.07.2014 till 31.08.2019;*
- h) *All Ledger accounts of sole proprietorship firm named same as Respondent no. 2 firm.*
- i) *All Ledger accounts of "Dhawan Empire"*
- j) *Vouchers of Respondent no. 2 firm from 05.07.2014 till 31.08.2019;*
- k) *Balance Sheet of Respondent No. 2 firm from 05.07.2014 till 31.08.2019."*

3. Mr. Manish Shersia, learned counsel for respondent No. 2, who is stated to have been an external accountant of the respondent No. 1's firm (although not the Chartered Accountant, as seems to have been assumed by the learned Arbitrator), states that he has already provided electronic copies of such documents as were in his possession.

4. Ms. Shahab however submits that the attachment to the email sent by respondent No. 2, are neither accessible to the petitioner nor to the learned Arbitrator.

5. Mr. Shersia states that he will file physical copies of the document before the learned Arbitrator.

6. In view of the above, and with the consent of learned counsel for the parties, the petition is disposed of with the following directions:-

- a. The respondent No. 2 will file an affidavit before the learned Arbitrator, enclosing physical copies of the documents mentioned in paragraph 8(a) to 8(k) of the petition which are in his possession.



- b. To the extent that the documents are not in his possession, respondent No. 2 will state so in his affidavit.
 - c. After receipt of these documents, if further documents are required from respondent No. 1, the learned Arbitrator may give necessary directions for the same and take such further action in accordance with law, as available under the Act.
7. The petition stands disposed of with these directions.

PRATEEK JALAN, J

FEBRUARY 14, 2024

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