IN THE HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)
COMMERCIAL DIVISION

Presents

The Hon'ble Justice Krishna Rao

CS-COM No. 567 of 2024

Skipper Limited

-Versus-

Smt. Chhabi Samanta

Mr. Sayantan Bose
Mr. Shounak Mukhopadhyay
Ms. Priyanka Gope
Ms. Manisha Das

… For the plaintiff.

Hearing Concluded On : 27.10.2025

Judgment on : 11.11.2025

Krishna Rao, J.:

1. The plaintiff has filed the suit against the defendant for recovery of an amount of Rs. 1,28,33,192/- along with interim interest and interest upon judgment at the rate of 24% per annum on the sum of Rs. 1,28,33,192/- from 1st February, 2024.

2. The plaintiff is engaged in the business of manufacturing and supplying of PVC pipes and fittings of various specifications to customers across India.

3. The defendant is engaged in the business of dealership of PVC Pipes and Fittings.

4. The defendant approached the plaintiff for supply of PVC Pipes and fittings of different specifications and it was agreed between the parties that the orders will be placed orally. The plaintiff would in the usual course of business accept such orders of the defendant and supply the materials to the defendant at its work place through third-party transporters.

5. On supply of materials, invoices were raised and in the invoices, it was stipulated that the payment for delivery of goods would be made within the time stipuldated in the invoice, interest at the rate of 24% per annum would be charged for non-payment of full invoice value within the stipulated due date.

6. The defendant has accepted the materials supplied by the plaintiff and the invoices raised by the plaintiff. The plaintiff in the usual course of its business maintained an open, running and current ledger account in respect of the invoices raised and payments received by the plaintiff from the defendant.

7. The plaintiff through the ledger account kept a track of payments made by the defendant at the end of financial year and the remaining balance would be struck of the aggregate value of invoices raised and payments received and accordingly the balance outstanding would be carried forward to the next financial year's ledger account.

8. The plaintiff states that during the financial years 2011-2012 and 2019-2020, the plaintiff had supplied goods amounting to Rs.4,52,39,103/- and during the same financial year the defendant has made a payment of Rs.3,68,94,074/-. The plaintiff has issued credit notes of Rs. 20,61,049/-. A sum of Rs. 62,83,980/- remained due and payable by the defendant to the plaintiff on account of goods sold and delivered by the plaintiff to the defendant.

9. The defendant in order to clear its due, had issued a cheque dated 20th February, 2019, for sum of Rs.62,83,453/-, however, the same was returned by the plaintiff's bankers on account of insufficient funds in the bank account of the defendant.

10. Thereafter, the plaintiff through its Advocate had issued a letter dated 2nd March, 2019, calling upon to make payment of the due amount of Rs.62,83,453/- but the defendant had failed to do so, hence, the plaintiff had initiated a criminal proceeding against the defendant before the Learned Chief Metropolitan Magistrate at Calcutta, being the Case No. CS/18574/2019, which is still pending for adjudication.

11. The plaintiff has also initiated pre-institution mediation process but inspite of receipt of notice, the defendant did not appeared before the mediation and non-starter report was filed and accordingly, the plaintiff has filed the present suit.

12. Writ of summons was also duly served upon the defendant through Bailiff as well as postal service on 4th April, 2024 and on 6th April, 2024 respectively, even after service of notice, the defendant has not entered appearance in the suit. The plaintiff has obtained report issued by the Deputy Registrar, Legal, dated 29th July, 2024, wherein it reveals that the defendant has not entered appearance till 21st May, 2024 either in person or through any legal representatives, therefore, the matter was directed to be listed as an "Undefended Suit" by an order dated 3rd January, 2025.

13. The plaintiff in order to prove its case, one Mr. Shyam Sunder Mantri, who is the Manager (Legal) of the plaintiff company has examined as PW.1 and during his evidence, altogether 6 (Six) documents, which are marked as "Exhibit A – Exhibit F" which are as follows:

> ***Exhibit A –*** *Ccertified copy of the Complaint Petition being Case No. 18574 of 2019, which was filed at Chief Metropolitan Magistrate by the Judicial Magistrate of the company, Mr. Jadhumani Sahoo (deceased).*

***Exhibit B (Collectively) –** Copies of Tax Invoices of goods supplied to the defendant by the plaintiff for the financial years 2011-2012 and 2019-2020.*

***Exhibit C (Collectively) –** Copies of delivery challans issued by the plaintiff to the defendant.*

***Exhibit D (Collectively) –** Copy of the cheque dated 20th February, 2019, issued by the defendant in favour of the plaintiff along with the cheque return memo.*

***Exhibit E –** Copy of affidavit of evidence in chief which was filed by the plaintiff in the 14th Metropolitan Magistrate Court.*

***Exhibit F –** Copy of the ledger account of the defendant which was maintained in the books of the plaintiff.*

14. **Exhibit-F** is the ledger account maintained by the plaintiff with respect to the business between the plaintiff and the defendant, wherein it is proved that as on September, 2019, an amount of Rs.62,84,029/- is pending against the defendant. **Exhibit–B (Collectively)** proved that the plaintiff has raised tax invoices against the defendant with respect to the materials supplied by the plaintiff to the defendant. **Exhibit–D (Collectively)** proved that the defendant has issued cheque No. 001249 dated 20th February, 2019 of the Bank of Baroda in the name of the plaintiff company for an amount of Rs.62,83,453/- but when the plaintiff has presented the said cheque for encashment on 21st

February, 2019, the bank has informed the plaintiff that the there is insufficient funds in the account of the defendant, due to which, the cheque was returned to the plaintiff. **Exhibit–C (Collectively)** proved that the delivery challans issued from 07.03.2017 to 28.06.2017, by the plaintiff, were duly accepted by the defendant without any demurer or objection, as it would be evident from the signatures of the defendant appearing on each of the challans.

15. From the oral evidence and the documents produced by the plaintiff, this Court finds that the plaintiff has proved that the plaintiff has supplied materials to the defendant and raised invoices which were duly received by the plaintiff. As per the ledger maintained by the plaintiff as on September, 2019, an amount of Rs. 62,84,029/- was due and payable by the defendant to the plaintiff. As per the tax invoices, it is the condition that if the defendant failed to pay the bill amount in due date on receipt of the invoices, the defendant is liable to pay interest at the rate of 24% per annum. The defendant has issued the cheque but the said cheque was not encashed due to “Insufficient Funds” in the account. The plaintiff has sent notice but inspite of receipt of notice, the defendant has not paid the amount due to the plaintiff.

16. Considering the above, this Court finds that the plaintiff is entitled to get an amount of Rs. 62,84,029/- along with interest at the rate of 15% per annum from 1st October, 2019 till the realization to the principal amount of Rs. 62,84,029/-.

17. Before initiation of case, the plaintiff has served notice upon the defendant but the defendant failed to pay the amount. The plaintiff has also initiated pre-institution mediation but the defendant failed to come forward to pay the amount. Even after receipt of the notice of this suit, the defendant failed to come forward to contest the suit. The defendant instead of paying the amount, compelled the plaintiff to file the suit for recovery of the amount. In view of the above, the plaintiff is also entitled to get cost of Rs. 1,00,000/-.

18. The defendant is directed to pay an amount of Rs. 62,84,029/- along with interest at the rate of 15% per annum to the plaintiff from 1st October, 2019 till realization of total amount. The defendant is also directed to pay cost of Rs. 1,00,000/-.

19. **C.S. (Com) No. 567 of 2024** is **disposed of.** Decree be drawn accordingly.

(Krishna Rao, J.)