131 IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

RSA-1375-2022 (O&M)
Decided on : 20.11.2025

M/s Ram Lal Raj Kumar, Commission Agents
And another ….Appellants

Versus

Lachman Dass (deceased) thr. LRs. ….Respondents

CORAM: HON'BLE MR. JUSTICE PANKAJ JAIN

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Present :- Mr. R.S.Mamli, Advocate
for the appellants.

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PANKAJ JAIN, J. (ORAL)

1 Appellants-Plaintiffs are in second appeal. For convenience parties hereinafter are referred to by their original position in the suit, i.e. the appellants as plaintiffs and the respondent as defendant.

2 Plaintiffs filed suit for recovery of Rs.2,50,000/- as principal amount along with interest thereon @18% per annum.

3 Plaintiff-Firm is a commercial agent. The suit has been filed claiming that the defendant used to sell his agricultural produce through plaintiff-firm. There was relationship of trust between the parties. Defendant used to avail cash advance from the plaintiff-firm. On 20.08.2013, defendant and his son approached plaintiff-firm for advance of an amount of Rs.2,50,000/- and promised either to return the same in cash along with interest @18% per annum or to get the same adjusted by selling agricultural

produce at the agency of the plaintiff-firm. An amount of Rs.2,50,000/- in cash was extended to the defendant on 20.08.2013 against a cash voucher. Defendant failed to return the amount.

4 Suit was contested by the defendant. As per defendant he used to avail small advances from the plaintiff-firm which were adjusted and repaid at the time of sale of agricultural produce. On 25.03.2015 the entire amount of Rs.88,500/- was cleared by the defendant to the plaintiff-firm and thereafter, the parties stopped dealing with each other. As per defendant he never availed amount of Rs.2,50,000/- from the plaintiff-firm as alleged. After clearing the accounts on 25.03.2015, he stopped dealing with the plaintiff-firm.

5 Both the Courts below have dismissed the suit filed by the plaintiff-firm, holding that the plaintiff-firm failed to prove lending of Rs.2,50,000/- to the defendant.

6 Counsel for the appellants has assailed the findings recorded by the Courts below. He submits that cash voucher Ex.P5 which carries the thumb impression of the plaintiff has been totally ignored by the Courts below.

7 Having heard learned counsel for the appellants and after carefully perusing the records of the case, this Court finds that the evidence led by the plaintiff-firm is discrepant. Merely on the basis of cash voucher Ex.P5 defendant cannot be held liable for payment of Rs.2,50,000/-. There is no evidence to corroborate the same. Even the cash voucher was not witnessed by any person. Section 34 of the Indian Evidence Act, 1872 (for short, ‘the 1872 Act’) reads as under :-

> ***Section 34.*** *Entries in books of account when relevant.*
> *Entries in the books of account, including those maintained in an electronic form], 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.*
> *Illustration*
> *A sues B for Rs. 1,000, and shows entries in his account books showing B to be indebted to him to this amount. The entries are relevant, but are not sufficient, without other evidence, to prove the debt."*

8 In view of the mandate of Section 34 of the 1872 Act, this Court finds that a mere cash voucher cannot be held enough to saddle the defendant with the liability to pay an amount of Rs.2,50,000/-, when admittedly defendant has never availed advance of such a huge amount from the plaintiff-firm in the past.

9 Finding no merits in the present appeal, the same is ordered to be dismissed.

(PANKAJ JAIN)
JUDGE

20.11.2025
Pooja Sharma-I

Whether speaking/reasoned: Yes/No
Whether reportable: Yes/No