



2025:DHC:11800-DB



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

% ***Judgement reserved on: 07.11.2025***

Judgement delivered on: 24.12.2025

+ EFA(OS) 20/2025, CM APPL. 69257/2025 (stay), CM APPL. 69258/2025 (Exp.), CM APPL. 69259/2025 (Exp. from filing lengthy synopsis) & CM APPL. 69260/2025 (Exp.)

ASHOK KUMAR GOEL & ORS.Appellants

Through: Mr. Amit Sibal, Senior Advocate with Ms. Nandini Gore, Ms. Sonia Nigam, Mr. Mohammad Shahyan Khan, Mr. Akarsh Sharma, Mr. Dinkar Ankit Handa and Mr. Darpan Narula, Advocates for Appellants 1 to 4.

versus

BNP PARIBAS SUISSE SA & ORS.Respondents

Through: Mr. Dayan Krishnan, Senior Advocate with Mr. Ashim Sood, Mr. Dhirajkumar Totala, Mr. Raghav Seth, Ms. Aditi Bhansali, Mr. Aman Chaudhary, Mr. Akilesh Menezes, Ms. Mrudula Dixit and Mr. Sukrit Seth, Advocates for R-1.

Mr. Satvik Varma, Senior Advocate with Mr. Shantanu Parmar and Mr. Deepak Agarwal, Advocates for R-2 to R-12.

**CORAM:
HON'BLE MR. JUSTICE ANIL KSHETARPAL
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN
SHANKAR**

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J U D G M E N T

HARISH VAIDYANATHAN SHANKAR, J.

1. The present Execution First Appeal, filed under Section 10 of the Delhi High Court Act, 1966, challenges the **Judgment dated 19.09.2025¹** and also seeks quashing of the **Order dated 27.10.2025²**, passed by the learned Single Judge of this Court in case being EX.P. 64/2024, titled “*BNP Paribas Suisse SA v. Ashok Kumar Goel & Ors.*”. In addition to challenging the Impugned Judgment, the Appellants seek dismissal of the underlying Execution Petition itself.

2. By the Impugned Judgment, the preliminary objections *qua* the maintainability of the Execution Petition under Section 44A of the **Civil Procedure Code, 1908³**, seeking enforcement of an *ex-parte* **Foreign Decree dated 10.10.2023⁴** passed by the Sharjah Federal Court, Civil Court of Appeals, **United Arab Emirates⁵**, have been rejected by the learned Single Judge. By virtue of the said Foreign Decree, the Judgment Debtors were mandated to remit to the Decree Holder an aggregate sum of USD 118,790,452.52 along with interests and costs.

PREFACE:

3. Before advertng to the factual matrix of the matter at hand, it is apposite to delineate certain foundational aspects to ensure precision in the discussion that follows. The Appellants, together with Respondent Nos. 2 to 12, stood arrayed as Judgment Debtor Nos. 1 to 15; to make the position explicit, Appellant Nos. 1 to 4 correspond

¹ Impugned Judgment

² Impugned Order

³ CPC

⁴ Foreign Decree

⁵ UAE



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to Judgment Debtor Nos. 1 to 4, while Respondent Nos. 2 to 12 correspond to Judgment Debtor Nos. 5 to 15. Whereas, Respondent No. 1 is the Decree Holder, *namely*, BNP Paribas Suisse SA, in respect of the Foreign Decree sought to be executed.

4. Further, for the sake of coherence and uniformity in terminology, the nomenclature employed by the learned Single Judge is being adopted herein. Accordingly, the expression “*cause country*” shall denote the jurisdiction in which the decree sought to be enforced was originally rendered, *namely*, UAE, and the expression “*forum country*” shall signify the jurisdiction in which execution of the said decree is presently invoked, *namely*, India.

5. It is also necessary to set out, at the outset, that the UAE stands notified as a ‘*reciprocating territory*’ for the purposes of Section 44A of the CPC, and this position is not disputed by the parties.

6. For a proper appreciation of the factual matrix, it is imperative to outline the hierarchy of the courts in the UAE. The judicial system of UAE consists of the Court of First Instance, which corresponds broadly to the District Courts of India, followed by the Court of Appeal, analogous to the High Courts of India, and culminating in the Court of Cassation, which is the highest appellate forum, comparable to the Hon’ble Supreme Court of India. However, given the federal structure of the UAE, the hierarchy is considerably more complex, and the foregoing comparison with the Indian system is intended only as a layman’s approximation of these two distinct legal frameworks. Understanding of this hierarchy is essential to contextualize the sequence of proceedings in the present dispute.

7. The brief facts germane to the adjudication of the present Appeal are as under:-

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- A. Respondent No. 1/Decree Holder had extended banking facilities to Respondent No. 2 for the purchase, transportation, storage and resale of crude oil and petroleum products. An amount of USD 135,312,112.14 became due from Respondent No. 2 on account of these facilities, which were utilised for its various commercial operations.
- B. The Judgment Debtors failed to discharge the resulting indebtedness, compelling the Decree Holder to institute the appropriate proceedings on 23.09.2022, against Judgment Debtor Nos. 1 to 15, before the Sharjah Court of First Instance, UAE, whereby the said Court dismissed the claim of the Decree Holder on 07.08.2023.
- C. Aggrieved thereby, the Decree Holder preferred an Appeal before the Sharjah Court of Appeal, UAE, on 07.09.2023. This culminated in the Decree dated 10.10.2023, whereby the Sharjah Court of Appeal directed Judgment Debtor Nos. 1 to 15 to pay an amount of USD 118,790,425.52, along with interest and costs.
- D. Subsequently, on 06.11.2023, the Decree Holder initiated execution proceedings before the Execution Court, Sharjah, UAE. During the pendency of the execution proceedings, Judgment Debtor Nos. 1 to 15 preferred an appeal on 31.07.2024, against the judgment of the Sharjah Court of First Instance.
- E. Shortly thereafter, on 02.08.2024, the Decree Holder instituted the Execution Petition bearing No. EX.P. 64/2024, before this Court. The Decree Holder/Respondent No. 1 herein, in the said Execution Petition, has confined its prayers for execution and



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consequential reliefs exclusively to Judgment Debtor Nos. 1 to 4/Appellants herein, who are stated to possess movable and immovable assets within the territorial jurisdiction of this Court.

- F. On 26.09.2024, the Sharjah Court of Appeal dismissed the Appeal filed by the Judgment Debtors. Thereafter, on 09.10.2024, the Sharjah Court of Appeal issued a “Correction of Clerical Error”, excluding Judgment Debtor Nos. 6 to 15 from liability to pay and holding only Judgment Debtors No. 1 to 5 jointly and severally liable.
- G. However, on 18.12.2024, the Court of Cassation annulled the correction dated 09.10.2024 on the ground that it lacked the signature of the Presiding Judge, remanding the matter to the Sharjah Court of Appeal. Pursuant to this remand, another correction was issued on 06.01.2025, reiterating the liability of Judgment Debtor Nos. 1 to 5 and excluding Judgment Debtor Nos. 6 to 15. However, on 05.03.2025, the Court of Cassation set aside the correction dated 06.01.2025 for want of reasoning, thereby restoring the Decree dated 10.10.2023 against all Judgment Debtor Nos. 1 to 15.
- H. Subsequently, on 19.06.2025, the Sharjah Court of Appeal overruled the correction dated 09.10.2024 and affirmed the validity and binding nature of the Decree against all Judgment Debtors.
- I. Finally, *vide* the Impugned Judgement, the preliminary objections *qua* the maintainability of the Execution Petition under Section 44A of the CPC, seeking enforcement of an *ex-parte* Foreign Decree passed by the Sharjah Federal Court, Civil Court of Appeals, UAE, came to be rejected by the learned



Single Judge of this Court. Aggrieved by the same, the Appellants have instituted the present Appeal.

CONTENTIONS OF THE APPELLANTS:

8. The Appellants' case is primarily based upon the following sets of objections:

PRELIMINARY OBJECTIONS RE: SECTION 44A OF CPC AND MAINTAINABILITY

9. The first and foremost objection that was raised by the Appellants to the Execution Petition was in the nature of preliminary issues pertaining to the maintainability of the Execution Petition. It would thus be contended that this preliminary challenge would need to be decided before entering into an examination of the merits of the issues, *inter alia*, the provisions of Section 13 of the CPC.

10. Learned Senior Counsel for the Appellants would submit that the learned Single Judge has, in the process of adjudicating the objections raised, posed an incorrect question leading to an incorrect analysis. He would submit that the entire discussion in respect of whether simultaneous proceedings can be preferred by the decree holder was never the question, and the objection raised was with respect to the maintainability of the Execution Petition, due to the alleged existence of a bar which is discernible from the judgment of the Hon'ble Supreme Court in ***Bank of Baroda v. Kotak Mahindra Bank***⁶. He would, in particular, rely upon Paragraph Nos. 42 & 43 of the aforementioned judgment, to contend that the said judgment prescribes only a sequential filing of execution proceedings, and this question is not related to the issue as framed by the learned Single Judge and

⁶ (2020) 17 SCC 798



analysed thereupon. The relevant paragraphs of *Bank of Baroda (supra)* are extracted herein for the sake of convenience:-

“42. The second situation is when a decree-holder takes steps-in-aid to execute the decree in the cause country. The proceedings in execution may go on for some time, and the decree may be executed, satisfied partly but not fully. The judgment-debtor may not have sufficient property or funds in the cause country to satisfy the decree, etc. In such eventuality what would be done? In our considered view, in such circumstances the right to apply under Section 44-A will accrue only after the execution proceedings in the cause country are finalised and the application under Section 44-A CPC can be filed within 3 years of the finalisation of the execution proceedings in the cause country as prescribed by Article 137 of the Act. The decree-holder must approach the Indian court along with the certified copy of the decree and the requisite certificate within this period of 3 years.

43. It is clarified that applying in the cause country for a certified copy of the decree or the certificate of part-satisfaction, if any, of the decree, as required by Section 44-A will not tantamount to step-in-aid to execute the decree in the cause country.”

11. He would submit that this was not even an aspect that was raised or argued, and further contend that various judgments relied upon by the learned Single Judge in support of his conclusion relating to the permissibility of simultaneous execution proceedings are erroneous. This formed the first limb of the preliminary objection that the Appellants had sought to raise before the learned Single Judge as well as before us.

12. The second preliminary objection which the learned Senior Counsel for the Appellants would canvass is in respect of the validity of the decree itself. He would contend that the provisions of Sections 44A(1) & (2) of the CPC, having not been satisfied, would operate as a bar for the Court to proceed further for the determination under Section 44A(3) of the CPC, and the preliminary objections as raised are, therefore, sustainable.



13. Learned Senior Counsel for the Appellants would thereafter argue that certain observations made in the judgment *qua* the conduct of the Appellants are clearly unmerited and deserve to be set aside.

14. The further argument is in respect of the determination under Section 13 of the CPC that by virtue of the Impugned Judgment, the Appellants have been precluded from raising any objections relatable to the examination that this Court would have to undertake under Section 13 of the CPC.

15. He would also seek to draw sustenance from the judgment of the learned Single Judge of the High Court of Bombay in ***ARF SV I Sàrl v. Suresh Tulsidas Bhatia***⁷, to contend that, without being given a meaningful opportunity, the Appellants would be unable to show that the provisions of Section 13 of the CPC are not satisfied.

16. In support of the aforementioned contention, learned Senior Counsel for the Appellants would rely upon the judgment of the Hon'ble Supreme Court in ***Bachhaj Nahar v. Nilima Mandal and Anr.***⁸ and in particular paragraph nos. 10, 12, 13, and 14, which read as under:-

“10. The High Court, in this case, in its obvious zeal to cut delay and hardship that may ensue by relegating the plaintiffs to one more round of litigation, has rendered a judgment which violates several fundamental rules of civil procedure. The rules breached are:

(i) No amount of evidence can be looked into, upon a plea which was never put forward in the pleadings. A question which did arise from the pleadings and which was not the subject-matter of an issue, cannot be decided by the court.

(ii) A court cannot make out a case not pleaded. The court should confine its decision to the question raised in pleadings. Nor can it grant a relief which is not claimed and which does not flow from the facts and the cause of action alleged in the plaint.

⁷ 2024 SCC OnLine Bom 2680

⁸ (2008) 17 SCC 491



(iii) A factual issue cannot be raised or considered for the first time in a second appeal.

12. The object and purpose of pleadings and issues is to ensure that the litigants come to trial with all issues clearly defined and to prevent cases being expanded or grounds being shifted during trial. Its object is also to ensure that each side is fully alive to the questions that are likely to be raised or considered so that they may have an opportunity of placing the relevant evidence appropriate to the issues before the court for its consideration. This Court has repeatedly held that the pleadings are meant to give to each side intimation of the case of the other so that it may be met, to enable courts to determine what is really at issue between the parties, and to prevent any deviation from the course which litigation on particular causes must take.

13. The object of issues is to identify from the pleadings the questions or points required to be decided by the courts so as to enable parties to let in evidence thereon. When the facts necessary to make out a particular claim, or to seek a particular relief, are not found in the plaint, the court cannot focus the attention of the parties, or its own attention on that claim or relief, by framing an appropriate issue. As a result the defendant does not get an opportunity to place the facts and contentions necessary to repudiate or challenge such a claim or relief. Therefore, the court cannot, on finding that the plaintiff has not made out the case put forth by him, grant some other relief. The question before a court is not whether there is some material on the basis of which some relief can be granted. The question is whether any relief can be granted, when the defendant had no opportunity to show that the relief proposed by the court could not be granted. When there is no prayer for a particular relief and no pleadings to support such a relief, and when the defendant has no opportunity to resist or oppose such a relief, if the court considers and grants such a relief, it will lead to miscarriage of justice. Thus it is said that no amount of evidence, on a plea that is not put forward in the pleadings, can be looked into to grant any relief.

14. The High Court has ignored the aforesaid principles relating to the object and necessity of pleadings. Even though right of easement was not pleaded or claimed by the plaintiffs, and even though parties were at issue only in regard to title and possession, it made out for the first time in second appeal, a case of easement and granted relief based on an easementary right. For this purpose, it relied upon the following observations of this Court in *Nedunuri Kameswaramma v. Sampati Subba Rao* [AIR 1963 SC 884] : (AIR p. 886, para 6)

“6. ... No doubt, no issue was framed, and the one, which was framed, could have been more elaborate; but since the parties went to trial fully knowing the rival case and led all the evidence not only in support of their



contentions but in refutation of those of the other side, it cannot be said that the absence of an issue was fatal to the case, or that there was that mistrial which vitiates proceedings. We are, therefore, of opinion that the suit could not be dismissed on this narrow ground, and also that there is no need for a remit, as the evidence which has been led in the case is sufficient to reach the right conclusion.”

But the said observations were made in the context of absence of an issue, and not absence of pleadings.”

CONTENTIONS OF THE RESPONDENTS:

17. Learned Senior Counsel for the Respondents, on the other hand, would stoutly defend the Impugned Judgment. They would contend that what the Appellants are seeking to do is to split Section 44A of the CPC into two parts, wherein Sub-sections (1) & (2) would form the basis for a preliminary objection to be taken, and only upon the determination of the same, the Court could enter into a subsequent exercise under Sub-section (3). They would contend that this is clearly not the statutory intent, and what is required to be done is a simultaneous and composite determination to be rendered under Section 44A of the CPC and on all the Sub-sections enumerated therein.

18. They would thereafter submit that Section 13 of the CPC also requires an examination on the maintainability, and therefore, there arises no question of such artificial segregation of the provisions of a particular section.

19. They would further contend that the question as posed by the learned Single Judge was entirely correct, since, in the factual scenario of the present case, what had been sought was the simultaneous execution of the decree, and given the fact that there is no express



statutory or legal prohibition to the same, the present proceedings cannot be interdicted.

20. They would further contend that the entire argument relating to the alleged prohibition expressed in the judgment of ***Bank of Baroda*** (*supra*) is nothing but a red herring. They would submit that the learned Single Judge has explained the contours within which the said judgment actually operated, and since the primary question in the said judgment related to limitation, the principles or observations expressed therein cannot be extended in the present factual scenario.

21. They would further contend that the Appellants herein made a conscious choice not to file any pleadings in respect of the various defences available under Section 13 of the CPC and cannot today seek to contend that there has been a violation of principles of natural justice.

22. They would contend that such a voluntary act of not filing any pleadings or advancing any arguments in support of the various defences available in Section 13 of the CPC, being a conscious and elective choice exercised by the Appellants despite the grant of opportunity by the learned Single Judge, would have to be held as against the Appellants and on this ground, no infirmity can be ascribed to the Judgment impugned herein.

ANALYSIS:

23. We have heard the learned Senior Counsels appearing for the parties and perused the paperbook as well as the Impugned Judgment.

24. The seminal issue, though vociferously disagreed to by the learned Senior Counsel for the Appellants, to our mind, is clearly, as respects the permissibility of simultaneous execution proceedings in a



“*cause country*” and in India. The same is a sequitur to the argument of the learned Senior Counsel for the Appellants that the judgment in ***Bank of Baroda*** (*supra*) only permits a sequential preference of execution proceedings.

25. We deem it appropriate to extract the relevant portions from the Impugned Judgment, which examined the entire issue as follows:-

“34. It is noteworthy that the heavy reliance placed by the Judgment Debtor on the decision in ***Bank of Baroda*** is entirely misplaced. Paragraph 2 of the said judgment clearly sets out the question that arose for consideration in that case namely, “what is the period of limitation for filing an application for execution of a foreign decree from a reciprocating country in India?””.

35. The paragraphs nos. 42 and 43, on which significant emphasis has been placed by the Judgment Debtor, pertain to a hypothetical situation considered by the Supreme Court solely for the purpose of answering the specific question before it. For clarity, paragraphs 2, 42, and 43 of the judgment in ***Bank of Baroda*** are extracted below:

“1. What is the limitation for filing an application for execution of a foreign decree of a reciprocating country in India?” is the short but interesting question which arises for decision in this case.

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42. It is clarified that applying in the cause country for a certified copy of the decree or the certificate of part-satisfaction, if any, of the decree, as required by Section 44A will not tantamount to step-in-aid to execute the decree in the cause country.

xxxxxxx

43. We answer the third question accordingly and hold that the period of limitation would start running from the date the decree was passed in the foreign court of a reciprocating country. However, if the decree holder first takes steps-in-aid to execute the decree in the cause country, and the decree is not fully satisfied, then he can then file a petition for execution in India within a period of 3 years from the finalisation of the execution proceedings in the cause country.”

36. It is, thus, evident that the expressions used in paragraphs 42 and 43 of the Bank of Baroda clarify that the discussion on the decree holder’s right to apply under Section 44A has only been



necessitated in the context of limitation, so as to say that in case the decree holder opts to apply for execution in the cause country, the limitation for subsequent execution proceeding in the forum country would commence from the conclusion of such foreign execution proceeding. It does not, in any manner, lay down that the decree holder is legally enjoined to first exhaust the execution proceeding in the foreign/cause country before initiating the same in the forum country. The decision does not lay down any blanket bar to parallel enforcement. Thus, the ratio decidendi is confined to limitation.

37. The second situation considered by the Supreme Court pertained to instances wherein the decree is not fully satisfied in the cause country. In such circumstances, the Court observed that the right to apply under Section 44A of the CPC, would accrue to the decree holder from the date on which the execution proceedings in the cause country conclude. From that date, a fresh limitation period of three years would become available to invoke Section 44A in the forum country. This decision, therefore, has no relevance to the issue involved in the present case namely, whether the decree holder is entitled to simultaneously execute the decree in both the cause country and the forum country, upon fulfilment of the underlying conditions in Sections 13 and 44A of CPC.”

26. The discussion by the learned Single Judge is very comprehensive and deals with the contentions of the Appellants with considerable clarity. As is apparent, what was sought to be done was a selective reading of the paragraphs of the judgment in ***Bank of Baroda*** (*supra*) diverged from the context in which the same were couched. The conclusion of the learned Single Judge at paragraph nos. 36 & 37, and as extracted above, to our mind, contemplate upon and answer the contention raised by the Appellants.

27. We have no doubt in our minds that the said paragraphs of the judgment in ***Bank of Baroda*** (*supra*) were only seeking to explain the situation wherein the Hon’ble Supreme Court sought to examine the factual scenario where an execution proceeding had been preferred before a foreign court or, as coined, “*cause country*”. It does not examine a scenario of simultaneous proceedings in a “*cause country*” and a “*forum country*”.



28. The factual scenario that was being dealt with by the Hon'ble Supreme Court is at complete variance with the factual scenario that prevails in the present case.

29. The necessary consequence of our acceptance of the conclusion of the learned Single Judge would be the rejection of the entire argument as regards the alleged bar to the maintainability of an execution proceedings in India during the pendency of an execution proceeding in a "*forum country*" as allegedly espoused in the judgment of ***Bank of Baroda*** (*supra*).

30. The alleged necessity of an enquiry in respect of the maintainability of the proceedings under Section 44A of the CPC which is predicated on the Hon'ble Supreme Court's Judgment is clearly a red herring. There is no such bar in existence, either statutorily or upon a meaningful reading of the Judgment. This preliminary objection is without any substance.

31. Turning now to the next aspect, which enters into the realm of Section 44A of the CPC which the learned Senior Counsel for the Appellants seeks to achieve by splitting Section 44A of the CPC into separate parts, we believe the same is clearly misconceived.

32. An examination under Section 44A of the CPC cannot be sought to be segregated or partitioned in the manner as has been sought to be done. Sub-sections (1), (2) & (3) of Sections 44A would have to be adjudicated upon contemporaneously without splitting the entire examination into two parts wherein the parties would be permitted to take objections in respect of the aspects which are enumerated in Sub-sections (1) & (2) of the said Section and another examination under the provisions of Sub-section (3) of Section 44A read with Section 13 of the CPC.



33. Any analysis under Section 44A of the CPC would necessarily have to be composite, and in terms of which all the aspects as enumerated in Section 44A read with Section 13 of the CPC would have to deserve the singular consideration by the Court.

34. In any event, the learned Single Judge has already noticed that the provisions of Section 44A (1) & (2) of the CPC stand satisfied and with which determination, we concur, and thereby reject the contentions of the Appellants. The relevant paragraphs of the Impugned Judgement are as under:-

“15. Building on the Decree’s legal foundation, it became final under UAE law on November 9, 2023, as no appeal was filed within the 30-day limitation period prescribed by Article 161 of the UAE Code of Civil Procedure. Furthermore, the Sharjah Court of Appeal’s judgment on June 19, 2025, explicitly affirmed the Decree’s validity and binding nature against all Judgment Debtors. This judgment rejected attempts to modify the Decree through corrections dated October 9, 2024 and January 6, 2025, which were subsequently annulled by the UAE Court of Cassation on December 18, 2024, for lacking the Presiding Judge’s signature, and on March 5, 2025, for being unreasoned. As a result, these decisions restored the Decree’s original scope, reinforcing its enforceability.

16. Further clarifying the Decree’s status, the attempted corrections on October 9, 2024, and January 6, 2025, were declared invalid by the UAE Court of Cassation. Specifically, the October 9, 2024 correction was annulled due to the absence of the Presiding Judge’s signature, while the January 6, 2025 correction was overturned for lack of reasoning. Moreover, on June 19, 2025, the Sharjah Court of Appeal dismissed these corrections as “disguised requests” to alter a conclusive judgment, thereby affirming the Decree’s original scope and enforceability. This consistent judicial reinforcement underscores the Decree’s unassailable legal standing.

17. It is pertinent to note that the Decree has attained finality under UAE law. The judgment dated June 19, 2025, expressly affirms that the decision rendered in Commercial Appeal No. 1218 of 2023 remains in force and has attained final and conclusive status. In terms of the compliance necessitated by Indian law, the Decree Holder has complied with the procedural requirements prescribed under Section 44A of the CPC by furnishing certified copies of the Decree, as well as no-satisfaction certificates dated October 15, 2024, and March 20, 2025. These documents confirm



that the Decree remains unsatisfied and thereby support its enforceability before this Court. Even otherwise, the factum of nonsatisfaction of the decree is an admitted fact before this Court, as none of the objections against the present execution are premised on the foundation of the Decree having been satisfied.

18. The Decree Holder's submission, that the no-satisfaction certificates fully comply with Section 44A(2) CPC, appear to be consistent with the statutory requirements under the CPC. Contrarily, the Judgment Debtors' claim, that the ongoing UAE proceedings necessitate continuous certificate revisions, is speculative and unsupported by the CPC's text or intent. The certificates on record confirm nil satisfaction, as required by law.

19. Turning to the Decree's procedural integrity, in context of Section 13 of CPC, the Sharjah Court of Appeal, a competent superior Court in a reciprocating territory, adjudicated the Decree on its merits, adhering to due process. There is no evidence of fraud, violation of Indian law, or breach of natural justice. The June 19, 2025 judgment reinforces the Decree's finality and res judicata status, limiting the challenge to the grounds envisaged in Section 13 CPC, none of which are applicable here. Pertinently, the grounds contemplated in Section 13 CPC must be pleaded and proved to the satisfaction of the Court, and the evidentiary burden falls upon the party alleging the existence of such grounds. They cannot be presumed by the Court, especially when a certified copy of the foreign decree has been produced along with the requisite certificate of non-satisfaction. Notably, in the present matter, the primary objection on behalf of the Judgment Debtors is qua the finality of the Decree and the grounds under Section 13 CPC have not been alleged, thereby excluding them from the scope of inquiry. This establishes the Decree's robust legal foundation for enforcement.

20. Consequently, it could be observed that the Judgment Debtors' objections to the EP's maintainability namely, the alleged absence of a valid and executable Decree and the claimed prematurity due to pending UAE proceedings, are without merit. The Decree is valid, final, and binding, as unequivocally upheld by the judgment dated June 19, 2025, particularly against Judgment Debtor Nos. 1 to 4. The invalidity of the attempted corrections ensures that the Decree's original scope, as of October 10, 2023, remains intact. Furthermore, the Judgment Debtors' failure to disclose the June 19, 2025, judgment appears to be a deliberate attempt to mislead this Court, further undermining their position.

21. In addition, the principles of comity of nations require Indian Courts to respect foreign judgments, including those from Courts like the Sharjah Court of Appeal, unless they fall under the exceptions carved out in Section 13 CPC. In this case, the Decree does not attract any of the exceptions and is conclusive on its merits. The Judgment Debtors' contention that the Decree lacks



merit is baseless and warrants rejection. This finding aligns with the broader judicial approach to uphold foreign judgments absent clear statutory or procedural deficiencies.

22. In conclusion, the Decree is conclusive and executable as a decree under Section 44A CPC. Its adjudication by a competent Court, compliance with due process, and satisfaction of the criteria laid down in Section 13 CPC render it enforceable. The Judgment Debtors' objections are unfounded, and the Decree's enforceability against Judgment Debtor Nos. 1 to 4, who hold assets in India, is indisputable. Accordingly, the issue of conclusivity is resolved in favor of the Decree Holder."

35. We now propose to deal with the question that was rightly posed by the learned Single Judge and answered thereupon, which is with respect to the simultaneous execution of a decree in the "*cause country*" and "*forum country*" and which question is directly related to the first preliminary objection regarding "maintainability".

36. We consider it appropriate to extract herein the relevant portions from the Judgment impugned herein, which reads as under:-

"**23.** Now, moving on to the issue of simultaneous execution of a foreign decree, it is important to examine whether such parallel enforcement is permissible under Indian law when the decree is being executed both in the cause country and in India. This becomes particularly relevant in the context of decrees originating from reciprocating territories, such as the UAE.

24. Section 44A (1) of CPC enables a foreign decree, rendered by a superior Court in a reciprocating territory, to be executed in India as if it were passed by a District Court in India. The phrase "*as if it had been passed by the District Court*" in Section 44A (1) clarifies the procedural framework and jurisdictional basis for execution in India, as noted by Madras High Court in *Sheik Ali v. Sheik Mohamed*¹⁷. The Court also visualized that this provision implicitly allows for simultaneous execution in multiple jurisdictions, being reciprocating territories, as there is no express prohibition against it. Relevant para of the said judgment is reproduced below:

"(14) The whole purpose of the words "as if it had been passed by the District court" in S. 44-A(1) clearly, in the context of the preceding sections, appears to be to determine or fix the particular District court in India to execute the foreign decree or judgment and attract to its execution by such court the manner of procedure that governs execution of its own decree. The purpose and



*ambit of the fiction go no further. In fact, it is impossible to equate the District court to an original court in relation to the foreign decree or judgment. The District court, in which a certified copy of the foreign decree had been filed has no control over that decree itself and all that it can do is to execute in accordance with its procedural laws and regulations. For instance, a District court cannot amend the foreign decree or even hear any argument impugning it. Nor, as we already mentioned, can it transfer the certified copy of the foreign decree filed with it to another court for execution. The District court will have no power to review the foreign judgment on any ground. **It may be also visualised that simultaneous execution of the foreign decree in different courts in different countries constituting reciprocating territories cannot be ruled out.***

(emphasis supplied)

25. Thus understood, Section 44A(1) creates a legal fiction, thereby treating a foreign decree as equivalent to a domestic decree issued by an Indian District Court. As soon as this legal fiction becomes applicable, it opens a host of avenues, the most important being the execution of the foreign decree in the same mode, manner and subject to same governing principles, as applicable to a domestic decree.

26. As elucidated in *Principles of Statutory Interpretation*¹⁸, Courts must interpret such fictions by assuming all facts and consequences that naturally flow from them, without extending beyond the provision's intended purpose. The relevant portion of this passage reads as follows:

"In interpreting a provision creating a legal fiction, the Court is to ascertain for what purpose the fiction is created, and after ascertaining this, the Court is to assume all those facts and consequences which are incidental or inevitable corollaries to the giving effect to the fiction. But in so construing the fiction it is not to be extended beyond the purpose for which it is created, or beyond the language of the section by which it is created, it cannot also be extended by importing another fiction. And a legal fiction in terms enacted for purposes of this Act is normally restricted to that Act and cannot be extended to cover another Act. Legal fictions may not be created only by the Legislature and delegated legislation may also create such fictions. But it must be remembered that what can be deemed to exist under a legal fiction are facts and not legal consequences which do not flow from the law as it stands."



27. Further, the Madras High Court in **Uthamram v. K.M Abdul Kassim & Co.**¹⁹, quoted with approval upon in **Sheik Ali**, referred to the judgment of Privy Council in **East End Dwelling Co. Ltd. v. Finsbury Borough Council**²⁰ and **Income-tax Commissioner v. S. Taja Singh**, which held that if a statute directs an imaginary state of affairs to be taken as real, one should imagine also as real the consequences and incidents which, if the putative state of affairs had in fact existed, must inevitably have flowed from or accompanied it and not boggle with one's imagination when it comes to the inevitable corollaries of the state of affairs imagined as real. The Court applied this time-tested principle underlying the interpretation of legal fiction, and opined that the phrase "*as if it had been passed by the District Court*" enjoins the executing Court to assume, for the purposes of S. 44-A and for other purposes connected with the execution of decrees, "that the District Court had actually passed the decree". As a natural and necessary corollary of the same, the principle of simultaneous execution, as applicable to domestic decrees, would also indiscriminately extend to foreign decrees, especially in light of the conspicuous absence of any bar to the contrary.

28. Building on this statutory foundation, judicial precedents reinforce the permissibility of simultaneous execution. In **Prem Lata Agarwal v. Lakshman Prasad Gupta**, the Supreme Court upheld the right to execute a decree concurrently in multiple Courts under Sections 38 and 39 CPC, emphasizing the absence of any statutory bar when assets are dispersed across jurisdictions. Similarly, in **Cholamandalam Investment**, this Court explicitly held that no CPC provision prohibits simultaneous execution by two Courts, a position supported by **Prem Lata Agarwal**. The Bombay High Court in **ARF SV I Sàrl** further affirmed this by allowing simultaneous execution of a UAE decree in India, rejecting arguments of prematurity.

29. Additionally, in **Oakwell Engineering Ltd.**, this Court reiterated that the right to apply for execution in any permissible mode should not be restricted unless explicitly barred by statute. Since Section 44A does not mandate prior execution in the cause country, the legislature intended to provide decree holders with two options: (1) execute the decree in the Court that passed it, or (2) execute it wholly or partly through a competent District Court in India. It may also be noted that legislative silences are often of great relevance in performing the exercise of statutory interpretation in Courts. In light of the express permissibility of simultaneous execution of domestic decrees, the legislature ought to have expressly prohibited the same for foreign decrees if such was the intent, especially when it created the legal fiction in favour of such decrees for the specific purpose of execution. In the absence of any such prohibition, it would be impermissible for the Court to curtail a crucial procedural right. It would not only be



contrary to the principles of comity of Courts, which are meant to ensure that reciprocal decrees are duly enforced, but also to the basic principle of procedural interpretation, which requires the Court to infer in favour of permissibility of an act, when it is not explicitly made impermissible in the realm of procedure.

30. Further strengthening the case for simultaneous execution, Section 44A(2) requires a certificate of non-satisfaction, which the Decree Holder has fulfilled by submitting no-satisfaction certificates dated October 15, 2024, and March 20, 2025. The underlying character of this requirement is procedural, only meant to avoid over or unjust execution, and it is not to be read as a jurisdictional barrier to parallel proceedings. The Judgment Debtors' argument that execution in India must await the conclusion of UAE proceedings (Case No. 8864/2023) lacks merit, as Section 44A imposes no such precondition. To read it in the statute, as called upon by the Judgment Debtors, would be a case of re-writing the procedural law.

31. The deeming fiction in Section 44A(1) equates foreign decrees to domestic ones, suggesting that the same permissive approach applies. Moreover, *M.V. Al Quamar* clarifies that Section 44A grants an independent right to enforce foreign decrees in India, irrespective of proceedings in the cause country. The absence of any provision in Order 21 Rule 11(2), Clause (f) or elsewhere in the CPC, suggesting a bar to simultaneous execution further supports this position. As noted in *Cholamandalam* and as noted above, any restriction on a legal right must be clearly laid down by statute and cannot be inferred, especially when no other conclusion is possible from the provisions of the governing law.

32. From a policy perspective, Section 44A of the C.P.C. does not lay down that, before filing a decree in a competent District Court in India, the decree holder is required to put it into execution in the Court which has passed it. When the same is read in conjunction with Section 13 of the C.P.C, it appears that the legislature intended to give two options to the decree-holder - (1) to execute the decree through the Court which passed it, or (2) to execute it wholly or partly through a competent District Court in India. The purpose of Section 44A of the C.P.C. will be defeated, if it is held that a decree of the nature contemplated in the provision cannot be filed in a competent District Court in India for the purpose of execution, without first putting it into execution in the Court which passed it. The same would effectively render the enabling provision under Section 44A CPC as ineffective and impractical.

33. Moreover, Section 44A is grounded in principles of comity and reciprocity, aiming to facilitate cross-border enforcement. Prohibiting simultaneous execution would allow judgment debtors to dissipate assets in one jurisdiction while proceedings drag on in another, frustrating the decree holder's rights. The Supreme Court



in *Shub Karan Bubna v. Sita Saran Bubna* emphasized that unreasonable delays in execution undermine justice. In this case, the Judgment Debtors' assets in India justify parallel proceedings to secure the decree's fruits. To prohibit the same would not only enable the Judgment Debtors to alienate the assets liable under execution, but would also enable a clear abuse of the judicial process."

37. We, in particular, would also like to refer to the law laid down in the judgment of the Hon'ble Supreme Court in *Prem Lata Agarwal v. Lakshman Prasad Gupta*⁹, and in particular Para No. 13 thereof, which reads as under:-

"13. It was contended by counsel for the appellant that the decree-holder could start execution proceedings in Madras or in other States where the judgment-debtors had properties. Simultaneous execution proceeding in, more places than one is possible but the power is used sparingly in exceptional cases by imposing proper terms so that hardship does not occur to judgment-debtors by allowing several attachments to be proceeded with at the same time. In the present case, however, the important features are that a partition suit was instituted in the year 1926 among the defendants and receivers were appointed of the properties. The judgment of the Allahabad High Court, dated 6th December, 1949, disposing the appeals filed by the parties in the partition suit directed inter alia:

"that the parties will be put in possession of the immovable properties at once, but the two receivers will be legally discharged only after they have accounted for the period they were in charge of the properties".

Counsel for the decree-holder rightly relied on this portion of the judgment of the Allahabad High Court that this would fortify the construction that there was stay of execution of the decree."

38. A learned Single Judge of this Court had occasion to deal with a similar situation relating to simultaneous execution in *Cholamandalam Investment & Finance Co. Ltd. v. CEC Ltd.*¹⁰, and wherein it was held as follows:-

"4. I see no merit in the objection raised. No provision of Civil Procedure Code has been brought to my notice which may

⁹ (1970) 3 SCC 440

¹⁰ 1995 SCC OnLine Del 240



expressly prohibit simultaneous execution of decree before two Courts. Section 38 provides for execution of a decree either by the Court which passed it or by the Court to which it is sent for execution. The provision is permissive in nature. Section 39 of the CPC and Rules 4 to 9 of Order 21 contemplate transfer of a decree for execution to another court and the execution by transferee court.

5. The law does not prevent simultaneous execution of decree in more courts than one, although the Court transferring the decree may in its discretion refuse such transfers as would avail the decree holder concurrent executions before more courts than one. The judgment debtor should not be put to hardship nor to oppression. The fact remains that simultaneous transfer of decree for execution to two courts and simultaneous execution proceedings are neither illegal nor without jurisdiction.

6. I am fortified in taking the above view by the decision of the Supreme Court in *Prem Lata Agarawal v. Lakshman Prasad Gupta*, (AIR 1970 SC 1525):—

“Simultaneous execution proceeding in more places than one is possible but the power is used sparingly in exceptional cases by imposing proper terms so that hardship does not occur to judgment-debtors by allowing several attachments to be proceeded with at the same time.”

7. Simultaneous execution is permissible, is the view taken by Full Bench of Patna High Court in *Radheshyam v. Devendra*, AIR 1952 Patna 213, Full Bench of Mysore High Court in *S. Sundara Rao v. Appiah Naidu* AIR 1954 Mysore 154, Division Bench of Allahabad High Court in *Bhagwandas v. Gontibai*, AIR 1962 All 619 (overruling its earlier view to the Contrary), Madhya Pradesh High Court in *Gyanchand v. Banwarilal* (1964 MPLJ.SN 180), Madras High Court in *Athivarapu Venkatarami Reddi v. Kotamreddi Rami Reddi* (AIR 1950 Mad 582). In the earliest and leading authority of *Saroda Prosaud Mullick v. Luchmeeput Singh* (14 MIA 529) it was held that there was no irregularity in a Zillah Judge transmitting the record to three Zillah Courts at the same time for execution.”

39. We also take note of the judgment of a coordinate bench of this Court in *Union of India v. Atlanta Ltd.*¹¹, and in particular Para No. 11 thereof, which reads as under:-

“11. In our view, the respondent No. 1 is entitled to seek execution, simultaneously against more than one judgment debtors, even in different Courts as long as the decretal amount is not

¹¹ 2021 SCC OnLine Del 3500



recovered twice over. Reference if any required, can be made to Prem Lata Agarwal v. Laxman Prasad Gupta (1970) 3 SCC 440, State Bank of India v. Indexport Registered (1992) 3 SCC 159, Shyam Singh v. Collector, District Hamir Pur 1993 Supp (1) SCC 693 and Cholamandalam Investment & Finance Co. Ltd. v. CEC Limited 1995 SCC OnLine Del 240.”

40. As a result of the above examination and discussion, we are of the view that the contentions of the Appellants, that were predicated on Para 43 of the Judgment of the Hon’ble Supreme Court in ***Bank of Baroda*** (*supra*) and which, in the opinion of the Appellants prescribe the preference of a sequential course of action with respect to filing of execution proceedings precluding Indian Courts from entertaining proceedings under Section 44A of the CPC till such time as the Execution proceedings in the UAE are not decided/concluded and upon which, in the event that the said decree was not fully satisfied, such an execution petition could be entertained and the relevant portion of which Judgment reads as follows, cannot be sustained:

“However, if the decree holder first takes steps-in-aid to execute the decree in the cause country, and the decree is not fully satisfied, then he can then file a petition for execution in India within a period of 3 years from the finalisation of the execution proceedings in the cause country.”

41. To our mind, execution proceedings are usually the culmination of hard-fought battles which regularly span considerably long periods of time. As has been held repeatedly by the Hon’ble Supreme Court, execution petitions should be dealt with as expeditiously as possible, and to not do so would be to deprive a litigant of his just rewards. The Hon’ble Supreme Court in the judgement of ***Periyammal v. V. Rajamani***¹², took note of the observations made by the Apex Court in

¹² (2025) 9 SCC 568



Shreenath V. Rajesh¹³ as well as the directions passed by the Apex Court in the judgement of **Rahul S. Shah V. Jitendra Kumar Gandhi**¹⁴, which we find necessary to extract herein below as the same expounds upon the need to expeditiously dispose of execution petitions as delays would unjustly deny a litigant the fruits of the decree:

“...

“1. The seeker of justice many a time has to take long circuitous routes, both on account of hierarchy of courts and the procedural law. Such persons are and can be dragged till the last ladder of the said hierarchy for receiving justice but even here he only breathes fear of receiving the fruits of that justice for which he has been aspiring to receive. To reach this stage is in itself an achievement and satisfaction as he, by then has passed through a long arduous journey of the procedural law with many hurdles replica of mountain terrain with ridges and furrows. When he is ready to take the bite of that fruit, he has to pass through the same terrain of the procedural law in the execution proceedings, the morose is writ large on his face. What looked inevitable to him to receive it at his hands distance is deluded back into the horizon. The creation of the hierarchy of courts was for a reasonable objective for conferring greater satisfaction to the parties that errors, if any, by any of the lower courts under the scrutiny of a higher court be rectified and long procedural laws also with good intention to exclude and filter out all unwanted who may be the cause of obstruction to such seeker in his journey to justice. But this obviously is one of the causes of delay in justice. Of course, under this pattern the party wrongfully gaining within permissible limits also stretches the litigation as much as possible. Thus, this has been the cause of anxiety and concern of various authorities, legislators and courts. How to eliminate such a long consuming justice? We must confess that we have still to go a long way before true satisfaction in this regard is received. Even after one reaches the stage of final decree, he has to undergo a long distance by passing through the ordained procedure in the execution proceedings before he receives the bowl of justice.

¹³ (1998) 4 SCC 543

¹⁴ (2021) 6 SCC 418



2. The courts within their limitation have been interpreting the procedural laws so as to conclude all possible disputes pertaining to the decretal property, which is within its fold in an execution proceeding i.e. including what may be raised later by way of another bout of litigations through a fresh suit. Similarly, legislatures equally are also endeavouring by amendments to achieve the same objective. The present case is one in this regard. Keeping this in view, we now proceed to examine the present case.

3. In interpreting any procedural law, where more than one interpretation is possible, the one which curtails the procedure without eluding justice is to be adopted. The procedural law is always subservient to and is in aid of justice. Any interpretation which eludes or frustrates the recipient of justice is not to be followed.” (*Shreenath v. Rajesh* [*Shreenath v. Rajesh*, (1998) 4 SCC 543], SCC p. 545, paras 1-3)

We are tempted to preface our judgment with the above-quoted observations of this Court made almost three decades back, as the situation remains the same even today. It is said that the woes for the litigants in this country start once they are able to obtain a decree in their favour and are unable to execute and reap its fruits for years together.

74. Before we close this matter, we firmly believe that we should say something as regards the long and inordinate delay at the end of the executing courts across the country in deciding execution petitions.

75. It is worthwhile to revisit the observations in *Rahul S. Shah* [*Rahul S. Shah v. Jinendra Kumar Gandhi*, (2021) 6 SCC 418 : (2021) 3 SCC (Civ) 569] wherein this Court has provided guidelines and directions for conduct of execution proceedings. The relevant portion of the said judgment is reproduced below: (SCC pp. 433-35, para 42)

“42. All courts dealing with suits and execution proceedings shall mandatorily follow the below mentioned directions:

42.1. In suits relating to delivery of possession, the court must examine the parties to the suit under Order 10 in relation to third-party interest and further exercise the power under Order 11 Rule 14 asking parties to disclose and produce documents, upon oath, which are in possession of the parties including declaration pertaining to third-party interest in such properties.

42.2. In appropriate cases, where the possession is not in dispute and not a question of fact for adjudication before



the court, the court may appoint Commissioner to assess the accurate description and status of the property.

42.3. After examination of parties under Order 10 or production of documents under Order 11 or receipt of Commission report, the court must add all necessary or proper parties to the suit, so as to avoid multiplicity of proceedings and also make such joinder of cause of action in the same suit.

42.4. Under Order 40 Rule 1CPC, a Court Receiver can be appointed to monitor the status of the property in question as custodia legis for proper adjudication of the matter.

42.5. The court must, before passing the decree, pertaining to delivery of possession of a property ensure that the decree is unambiguous so as to not only contain clear description of the property but also having regard to the status of the property.

42.6. In a money suit, the court must invariably resort to Order 21 Rule 11, ensuring immediate execution of decree for payment of money on oral application.

42.7. In a suit for payment of money, before settlement of issues, the defendant may be required to disclose his assets on oath, to the extent that he is being made liable in a suit. The court may further, at any stage, in appropriate cases during the pendency of suit, using powers under Section 151CPC, demand security to ensure satisfaction of any decree.

42.8. The court exercising jurisdiction under Section 47 or under Order 21CPC, must not issue notice on an application of third party claiming rights in a mechanical manner. Further, the court should refrain from entertaining any such application(s) that has already been considered by the court while adjudicating the suit or which raises any such issue which otherwise could have been raised and determined during adjudication of suit if due diligence was exercised by the applicant.

42.9. The court should allow taking of evidence during the execution proceedings only in exceptional and rare cases where the question of fact could not be decided by resorting to any other expeditious method like appointment of Commissioner or calling for electronic materials including photographs or video with affidavits.

42.10. The court must in appropriate cases where it finds the objection or resistance or claim to be frivolous or mala fide, resort to sub-rule (2) of Rule 98 of Order 21 as well as grant compensatory costs in accordance with Section 35-A.

42.11. Under Section 60CPC the term "... in name of the judgment-debtor or by another person in trust for him or



on his behalf” should be read liberally to incorporate any other person from whom he may have the ability to derive share, profit or property.

42.12. The executing court must dispose of the execution proceedings within six months from the date of filing, which may be extended only by recording reasons in writing for such delay.

42.13. The executing court may on satisfaction of the fact that it is not possible to execute the decree without police assistance, direct the police station concerned to provide police assistance to such officials who are working towards execution of the decree. Further, in case an offence against the public servant while discharging his duties is brought to the knowledge of the court, the same must be dealt with stringently in accordance with law.

42.14. The Judicial Academies must prepare manuals and ensure continuous training through appropriate mediums to the court personnel/staff executing the warrants, carrying out attachment and sale and any other official duties for executing orders issued by the executing courts.”

76. The mandatory direction contained in para 42.12 of *Rahul S. Shah* [*Rahul S. Shah v. Jinendra Kumar Gandhi*, (2021) 6 SCC 418 : (2021) 3 SCC (Civ) 569] requiring the execution proceedings to be completed within six months from the date of filing, has been reiterated by this Court in its order in *Bhoj Raj Garg v. Goyal Education & Welfare Society* [*Bhoj Raj Garg v. Goyal Education & Welfare Society*, (2025) 9 SCC 618].”

42. The concern voiced hereinabove necessitated an examination of the conduct of the Appellants herein.

43. We deem it apposite to take note of the findings of the learned Single Judge, which are as follows:-

“Conduct of Judgment Debtors

39. The Judgment Debtors have exhibited a consistent pattern of dilatory tactics aimed at obstructing the enforcement of the decree dated October 10, 2023. Initially, they failed to appear before this Court on August 22, 2024, despite being duly served with notice, thereby delaying proceedings. Furthermore, they raised frivolous objections, including baseless claims that certified copies of the decree were absent, which were directly contradicted by the Decree Holder’s filings on November 28, 2024. Additionally, they mischaracterized the UAE Court of Cassation’s order of March 5, 2025, as having set aside the decree, despite the



Sharjah Court of Appeal's clear affirmation of its validity on June 19, 2025. Compounding these actions, the Judgment Debtors failed to comply with procedural requirements by not filing vakalatnamas (except one by Judgment Debtor No. 3) or formal replies as mandated by this Court's directive on April 23, 2025, and instead submitted a delayed Note on July 7, 2025. This conduct underscores their intent to impede the execution process.

40. Moreover, the Judgment Debtors' actions in the UAE proceedings further reveal a deliberate strategy to obstruct enforcement. For instance, their request for a stay on execution was denied on August 12, 2024, yet they persisted in filing repetitive applications for correction and interpretation of the decree. These applications were decisively rejected by the Sharjah Court of Appeal on June 19, 2025, which labeled them as disguised attempts to modify a conclusive judgment. Such persistent and unfounded efforts in the UAE demonstrate a clear intent to delay execution, thereby threatening the Decree Holder's ability to secure its rights. Often, the acts of the litigants obliterate the thin line between sound legal strategy and sharp practices which undermine the sanctity of the judicial process and have the effect of polluting it. Consequently, these actions necessitate prompt enforcement in India to prevent the potential dissipation of the Judgment Debtors' assets."

44. The aforementioned findings above clearly evidence the manner in which the Appellants have conducted themselves. They have repeatedly sought to adopt dilatory tactics and frustrate the process of execution. We find no infirmity with these findings of the learned Single Judge, and the same are hereby affirmed.

45. Turning now to the aspect of the alleged final determination by the learned Single Judge on the various aspects or tests under Section 13 of the CPC, we consider it necessary to extract herein the relevant portions of the Impugned Judgment, which read as under:-

"41. In light of the above, the EP is held to be unequivocally maintainable under Section 44A of the CPC. The decree, issued on October 10, 2023, by the Sharjah Court of Appeal, is valid, final, and enforceable, as reaffirmed by the same Court on June 19, 2025. It satisfies all tests of conclusiveness under Section 13 CPC, including being pronounced by a competent Court, adjudicated on the merits, and free from fraud, violation of Indian law, or breach of natural justice. The Decree Holder has fully complied with



procedural requirements by submitting certified copies of the decree and no-satisfaction certificates dated October 15, 2024, and March 20, 2025, confirming the decree's unsatisfied status. Furthermore, the Judgment Debtors' objection to simultaneous execution in India and the UAE is wholly untenable, as Section 44A permits parallel proceedings, The Judgment Debtors' dilatory conduct reinforces the urgent need for expeditious enforcement to uphold the settled rights and ensure commercial certainty.

42. Thus, the objections raised by the Judgment Debtors to the maintainability of the EP, whether premised on the alleged invalidity of the decree, the pendency of proceedings in the cause country, or the impermissibility of simultaneous execution, stand wholly refuted. Accordingly, the objections to the maintainability of the execution is rejected, and the Execution Petition is held to be maintainable in law and on facts.

43. Consequently, the execution shall proceed in accordance with the law, unhindered by the objections dealt hereinabove."

46. As is apparent, while the learned Single Judge has recorded certain findings in Paragraph No. 41, he has caveated the same with the contents of Paragraphs No. 42 & 43.

47. We are of the considered opinion that the contents of Paragraphs No. 42 & 43 of the Impugned Judgment provide sufficient protection for the Appellants herein. This would address the contentions of the Appellant *qua* the alleged non-grant of a meaningful opportunity to raise objections relatable to Section 44A(3) read with Section 13 of the CPC. The learned Single Judge has only decided on the objections raised in the proceedings before him and which form the subject matter of the appeal herein. The Order dated 27.10.2025 would disclose that the learned Single Judge has categorically stated that he was only ruling on the objections *qua* "maintainability", as stood raised by the Appellants herein. They have, however, been permitted to file their reply and upon which the Learned Single Judge is likely to proceed further.



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DECISION:

48. For the reasons aforesaid, we are of the view that no interference is warranted towards the Judgement impugned herein and, resultantly, the present Appeal stands dismissed.

49. The present Appeal, along with pending application(s), if any, shall stand disposed of in the aforesaid terms.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.
DECEMBER 24, 2025/tk/va

Signature Not Verified

Digitally Signed
By: HARVINDER KAUR
BHATIA
Signing Date: 24.12.2025
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