



IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 07-04-2026

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THE HON'BLE MR JUSTICE SENTHILKUMAR RAMAMOORTHY

A. Nos. 586, 587, 591 & 592 of 2026

1. Flavorite Technologies Private Limited,
(formerly known as Flavorite PPM
Technologies Private Limited),
Having CIN U15495MP1997PTC012211,
Having its registered office at Khasra
No.50/1, Patwari Halka No.28, Village
Tillore Khurd, Indore, Madhya Pradesh,
India -452 020.
Rep by Mr.Manoj Paul.

2. Heat and Control (South Asia) Private
Limited
Having CIN U29253TN2004PTC052353,
Having its registered office at
Mahindra World City, 8th Avenue,
1st Cross Road,
Anjur and Echankaranai Village,
Chengalpattu Taluk, Kancheepuram,
Tamil Nadu, India - 603 002,
Rep. by Mr.Manoj Paul.

..Applicants

Vs

1. Raman Dhoot
Having PAN ABHPD1418P and
having residence at 638,
Usha Nagar Extension, Sudama Nagar,
Behind Unique Hospital,
Indore - 452 009.



Renu Dhoot (Deceased)

2. Raghav Dhoot
Legal Representative of the late Mrs.Renu
Dhoot, having residence at 638,
Usha Nagar Extension,
Sudama Nagar, Behind Unique Hospital,
Indore - 452 009.

3. Radhika Dhoot
Legal representative of the late Mrs.Renu
Dhoot, having residence at 638,
Usha Nagar Extension,
Sudama Nagar, Behind Unique Hospital,
Indore 452 009.

..Respondents in
A.No.586 of 2026

1. Raman Dhoot
2. Raghav Dhoot
3. Radhika Dhoot
(Respondents 1 to 3 are legal representatives
of the late Mrs.Renu Dhoot, having
residence at 638, Usha Nagar Extension,
Sudama Nagar, Behind Unique Hospital,
Indore 452 009).

..Respondents in
A.Nos.587, 591 & 592
of 2026

Prayer in A.No.586 of 2026: Judges summons under Order XIV Rule



8 of Original Side Rules read with Section 27(1) of the Arbitration and Conciliation Act, 1996, praying to direct the Respondents to provide and furnish the documents and information as more particularly set out and detailed in Schedule A of the Judges Summons.

Prayer in A.No.587 of 2026: Judges summons under Order XIV Rule 8 of Original Side Rules read with Section 27(1) of the Arbitration and Conciliation Act, 1996, praying to direct the Respondent No.1 (including, in his capacity as Director of S.M.Food Engineering Private Limited) and Respondent No.2 (including, in his capacity as shareholder of S.M.Food Engineering Private Limited) to provide and the documents and information as more particularly set out and detailed in Schedule B of the Judges Summons.

Prayer in A.No.591 of 2026: Judges summons under Order XIV Rule 8 of Original Side Rules read with Section 27(1) of the Arbitration and Conciliation Act, 1996, praying to direct the Respondents to disclose details of all body corporates, partnerships, proprietorships, trust, estates, associations or other business entities in which each of Respondent No.1 and the late Mrs. Renu Dhoot, either alone or jointly with any other Person, directly or indirectly, owned, managed, operated, joined, have or had an interest in, or participated in, the ownership, management, operation or control of, or have otherwise been connected in any manner, from the year 2011 till date.

Prayer in A.No.592 of 2026: Judges summons under Order XIV Rule



8 of Original Side Rules read with Section 27(1) of the Arbitration and Conciliation Act, 1996, praying to direct the Respondents to provide a report from an independent chartered account certifying whether or not the Respondent No.1 and the late Mrs.Renu Dhoot have undertaken (directly or indirectly) any transactions / dealings with SM Food Engineering Private Limited, Able Technotrade Private Limited, and Dealstrikers Advisors (India) Private Limited, based on an audit of the bank accounts and records (as applicable) from the year 2011 till dated of Respondent No.1 and the late Mrs. Renu Dhoot and if yes, providing the details of such transactions / dealing such as transaction amount, date of transaction, purpose of transaction.

In all applications

For Applicants: Mr. Arvinth Pandian, Senior Counsel
for Mr.S.Aravindan, Ch. Vinay Datta
for M/s Fox Mandal and Associates

For Respondents: Mr.Rahul Balaji
for M/s Jaishankar Ramakrishnan

COMMON ORDER

The applicants had applied to the arbitral tribunal for approval of their request for seeking the assistance of this Court in relation to the production of documents listed in Schedule-A to said application. By order dated 03.12.2025 under Section 27 of the Arbitration and Conciliation Act,



1996 (the A & C Act), the arbitral tribunal granted approval to the applicants to approach this Court under Section 27. The present applications were filed pursuant thereto.

2. The contentions of Mr. Arvinth Pandian, learned senior counsel for the applicants, may be summarized as under:

(i) The power of this Court under Section 27 of the A & C Act is non-adjudicatory. In support of this contention, he relied upon the following judgments:

- (a) Dilip v. Errol Moraes, 2022 SCC OnLine Bom 129 (Dilip), particularly paragraphs 7 to 11 thereof.*
- (b) BPT Infra Project Pvt. Ltd. v. Indraprastha Ice and Cold Storage Pvt. Ltd., judgment dated 10.07.2024 in O.M.P. (E) (COMM.) 20/2024, particularly paragraphs 20 to 25 thereof.*
- (c) Montana Developers Private Limited v. Aditya Developers and Others, MANU/MH/1039/2016, particularly paragraphs 14 to 20 thereof*
- (d) Delta Distilleries Limited v. United Spirits Limited and Others, MANU/SC/0978/2013, particularly paragraphs 17 to 21 thereof.*

(ii) This Court does not sit in appeal over the approval of the arbitral tribunal while considering the matter under Section 27. In this case, the respondents approached this Court earlier by filing CRP No.1448 of 2026



challenging the order of the arbitral tribunal. Such CRP was dismissed by order dated 13.03.2026. Consequently, it is no longer open to the respondents to contend that the order of the arbitral tribunal is invalid.

(iii) UK law and Indian law on the subject are distinguishable. Under the UK statute, the arbitral tribunal does not grant approval for the filing of an application before court by a party to the dispute.

(iv) Because the arbitral tribunal has examined the relevance and materiality of the documents mentioned in the schedule to the application while granting approval, this Court is not required to examine the relevance or materiality thereof.

3. The contentions of Mr. Rahul Balaji, learned counsel, in response, may be summarized as under:

(i) The Court has the discretion to decide whether assistance should be provided on a request under Section 27.

(ii) The documents requested for by the applicants relate to the alleged breach of non-compete and non-solicitation obligations under contracts entered into with one or more of the respondents. As regards the



non-solicitation obligation, it is contained in the employment agreement.

Such employment agreement was executed only between the first applicant and the first respondent. The second respondent was not a party thereto. Without taking these aspects into account, the arbitral tribunal has mechanically approved the applicants' request.

(iii) In Application No.592 of 2026, the applicants have requested for a direction to the respondents to provide a report from an independent Chartered Accountant certifying as to whether the first respondent and the late Mrs.Renu Dhoot undertook any transactions or dealings with SM Food Engineering Private Limited, Able Technotrade Private Limited and Dealstrikers Advisors (India) Private Limited from 2011 till date. Such a direction is beyond the scope of Section 27.

(iv) Section 27(3) of the A&C Act requires that the request be executed if within the competence of the Court and in accordance with the rules of the Court for taking evidence. Therefore, Section 30 of the Code of the Code of Civil Procedure, 1908 (the CPC) and Order XI thereof become applicable.

(v) This Court is required to examine relevance, materiality and proportionality before deciding an application under Section 27.



(vi) In support of these contentions, the following judgments were relied upon:

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(a) *Ennore Port Ltd. v. Hindustan Construction Co. Ltd. v. MANU/TN/7004/2006 (Ennore Port)*, particularly paragraphs 21, 27 to 34 thereof.

(b) *Hindustan Petroleum Corporation v. MANU/DE/9314/2006*, particularly paragraphs 7,10,11 and 14 thereof.

(c) *Steel Authority of India Ltd. v. Uniper Global Commodities, MANU/DE/8005/2023*, particularly paragraphs 16, 17 and 19.

(d) *Sh. Harish N.Salve and Another v. Spiritual Regeneration Movement Foundation of India, 2010 SCC OnLine Del 49*, particularly, paragraphs 25 to 30 thereof.

(e) *K.V.Ramachari v. K.V.Krishnamachari and another, 47 ILR 934*, particularly paragraph 10 thereof.

(f) *VXJ v. FY and others, [2025] EWHC 2394 (Comm)(VXJ)*, particularly paragraphs 21 to 22, 26, 27 and 71.



4. At the heart of these applications is the scope and ambit of Section

27. Section 27 is set out below:

“27. Court assistance in taking evidence.-(1) The arbitral tribunal, or a party with the approval of the arbitral tribunal, may apply to the Court for assistance in taking evidence.

(2) The application shall specify-

(a) the names and addresses of the parties and the arbitrators;

(b) the general nature of the claim and the relief sought;

(c) the evidence to be obtained, in particular,-

(i) the name and address of any person to be heard as witness or expert witness and a statement of the subject-matter of the testimony required:

(ii) the description of any document to be produced or property to be inspected.

(3) The Court may, within its competence and according to its rules on taking evidence, execute the request by ordering that the evidence be provided directly to the arbitral tribunal.

(4) The Court may, while making an order under sub-section (3), issue the same processes to witnesses as it may issue in suits tried before it.



(5) Persons failing to attend in accordance with such process, or making any other default, or refusing to give their evidence, or guilty of any contempt to the arbitral tribunal during the conduct of arbitral proceedings. shall be subject to the like disadvantages, penalties and punishments by order of the Court on the representation of the arbitral tribunal as they would incur for the like offences in suits tried before the Court.

(6) In this section the expression "Processes" includes summonses and commissions for the examination of witnesses and summonses to produce documents."

(emphasis added)

5. The paramount consideration in interpretation is the text of the provision. Therefore, close attention is warranted to the text. Sub-section (1) makes it clear that this Court may be approached for assistance under Section 27 under either of the following circumstances:

- (a) The arbitral tribunal applies for assistance in taking evidence; or
- (b) A party applies for assistance in taking evidence with the approval of the arbitral tribunal.



6. Sub-section (2) prescribes the requirements of such application.

Clauses (a) and (b) prescribe that the names and addresses of the parties and the arbitrators and the general nature of the claim and the relief sought be specified. Sub-clause (i) of clause (c) of sub-section (2) mandates that the name and address of any person to be heard as witness or expert witness and the statement of the subject-matter of testimony required should be provided if the application is in relation to summoning a witness or expert witness. Sub-clause (ii) thereof prescribes that the applicant should describe the documents to be produced or the property to be inspected while making the application.

7. Sub-section (3), while dealing with the execution of the request for assistance by the Court, uses the permissive word 'may' instead of the mandatory expression "shall". A contextual appreciation of this provision is necessary. Illustratively, in provisions such as Section 8 and 11 of the A&C Act, which also pertain to the imposition of duties or obligations on a court, Parliament has used the expression "shall". Because the permissive expression "may" has been used in sub-section (3), I conclude that the Court has discretion on whether to lend its assistance to the arbitral tribunal or not.



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8. The manner of exercise of the discretion referred to in the previous paragraph should, however, be understood by bearing in mind that it is being exercised in relation to arbitral proceedings. It should also be read in the context of the prescription in sub-section (1) that a party cannot apply under Section 27 to the Court without obtaining the approval of the arbitral tribunal. There are at least two sound reasons to defer to the determination of the arbitral tribunal on relevance, materiality and the like. The first reason being that parties have consciously chosen to opt out of the public court system and take the dispute to a private forum for adjudication. Said forum, under Section 19 of the A&C Act, has been conferred wide discretion in deciding on admissibility, relevance, materiality and weight of evidence.

9. The second reason being that the arbitral tribunal is seized of the dispute as a whole and is likely to be better acquainted with the relevant pleadings and documents. Consequently, the arbitral tribunal is in a much better position than the Court to decide on relevance and materiality.



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10. Learned counsel for the respondents contended that relevance and materiality should be tested by this Court while considering the application under Section 27. In support of this contention, he relied on the order of this Court in *Ennore Port* and on at least three orders of the Delhi High Court. In *Ennore Port*, this Court noticed that discretion is conferred on the Court under Section 27(3) and proceeded to hold that documents relating to criminal proceedings before the CBI Court cannot be directed to be produced because it could jeopardise the interest of the respondent before the criminal court. For reasons set out earlier, I concur that discretion is vested in the Court while considering an application under Section 27. Said case, however, turned on the peculiar facts where the request was in relation to documents relating to a criminal proceeding.

11. Learned counsel also referred to the judgment of the Commercial Court of the United Kingdom in *VXJ*, wherein the Court examined relevance at paragraph-27 thereof. This has to be seen in statutory context. Section 43 of the Arbitration Act, 1996 of the United Kingdom (recently replaced by the Arbitration Act, 2025), which was applied and interpreted in *VXJ*, reads as under:



“43. Securing the attendance of witnesses.

(1) A party to arbitral proceedings may use the same court procedure as are available in relation to legal proceedings to secure the attendance before the tribunal of a witness in order to give oral testimony or to produce documents or other material evidence.

(2) This may only be done with the permission of the tribunal or the agreement of the other parties

(3) The court procedures may only be used if-

(a) the witness is in the United Kingdom, and

(b) the arbitral proceedings are being conducted in England and Wales or, as the case may be, Northern Ireland.

(4) A person shall not be compelled by virtue of this section to produce any document or other material evidence which he could not be compelled to produce in legal proceedings.”

It is noticeable from the text of Section 43 that it does not provide for the applicant obtaining the prior approval of the arbitral tribunal, but only provides for obtaining permission to apply. It also does not provide for the arbitral tribunal to approach the Court. Section 27 of the Indian statute is derived from the corresponding provision in the UNCITRAL model law.



12. It is profitable, therefore, to consider a few decisions of jurisdictions that adopted the UNCITRAL model law as the basis for their arbitration statute. Mr. Srinath Sridevan, Senior Advocate, who witnessed the proceedings, provided copies of judgments of other jurisdictions. I record my deep appreciation. In *Aurecon Australasia Pty Ltd v B.M.D. Constructions Pty Ltd*, [2017] VSC 382 (*Aurecon*), the Commercial Court of the Supreme Court of Victoria considered the extent of discretion of a court in deciding an application for assistance in recording evidence. The relevant statute provided as under:

“27 Court assistance in taking evidence

*(1) The arbitral tribunal or a party with the approval of the arbitral tribunal may request from the Court assistance in taking evidence. **The Court may execute the request within its competence and subject to and in accordance with rules of court.***

27A Parties may obtain subpoenas

The Court may, on the application of any party, and subject to and in accordance with rules of court, issue a subpoena requiring a person— a) to attend for examination before the arbitral tribunal; or b) to produce to the arbitral tribunal the documents specified in the subpoena; or c) to do both of those things. A party may only make an application to the Court under subsection (1) with the permission of the arbitral



tribunal. A person must not be compelled under any subpoena issued in accordance with subsection (1) to answer any question or produce any document that the person could not be compelled to answer or produce in a proceeding before the Court.”

13. The language of Section 27 of the applicable statute appears to be almost identical to the language employed in Section 27 of the A&C Act. After drawing a distinction between requests in relation to a party and non-party, in the factual context of a subpoena to a non-party, in relevant part, the Court held as under:

“6. The policy underlying the Court’s abstention from enquiry into the merits of arbitral decisions is that the parties have by consent subjected themselves to the jurisdiction of the arbitrator by their conclusion of an arbitration agreement. The same policy considerations do not, however, justify an exercise of the Court’s coercive powers against non-parties without enquiry into the reasonableness of the use of such powers. Non-parties are strangers to the arbitration agreement, and they should be no more exposed to answering subpoenas in arbitration than they are in litigation, especially since arbitral examination is not under the immediate supervision of the Court. In any event, it is inherent in the



scheme which the CAA establishes, especially in s 27 which implicitly confirms an independent discretion in the Court for the purpose of assisting the arbitration process, that there must be some enquiry by the Court into the reasonableness of the issue of the subpoena. Thus it is not sufficient that there is “merely” an arbitral tribunal in support of the subpoena application, requesting or approving the issue of such a subpoena. Thus, in addition to the express requirements under s 27A of the CAA, there must be evidence of reasonable grounds for the issue of the subpoena against the addressee.”

14. In *Commonwealth v. Cockatoo Dockyard*, 1995 36 NSWLR 662 (Cockatoo), the High Court of Australia, in relation to a *pari materia* provision in the International Arbitration Act, 1974, speaking through Justice Michael Kirby, held as under:

“Allowing that a large circle will be drawn within which the arbitrator may make procedural orders, the circle is not without limit. A point will be reached where the edge of the circle will be arrived at and passed. When passed, the Court, upholding the other interest which lie outside the legitimate scope of the arbitration, will retain its power to intervene. To deny those powers is to accord too great a right to the parties or the arbitrator to define the limits of the commercial arbitration which the Act protects from external curial intervention. The power to define the boundaries and to



prevent directions that go beyond them, remains in the Court. Any other view permits the parties and the arbitrator to define, without limitation, the territory which they occupy pursuant to their private agreement. That cannot be. The rule of law requires that the Court, protective of other competing public and private interest, will define and, where necessary and appropriate, declare the limits beyond which the purported powers in pursuit of private arbitration intrude into competition with other legitimate public and private rights and duties.”

15. Learned counsel for the applicants relied on several judgments of the Bombay High Court to contend that the Court performs a purely non-adjudicatory function while considering an application under Section 27. Paragraphs 7, 10 and 11 of the judgment in *Dilip* are set out below as illustrative of the approach taken by the Bombay High Court:

“7. The legislative scheme of the provisions of Section 27 is quite clear namely that the Court has not been attributed any adjudicatory function in providing assistance to the arbitral tribunal in taking evidence. In exercising jurisdiction under Section 27, the Court would be required to consider as to whether the requirements of sub-section (1) are satisfied namely



that it is an arbitral tribunal or a party with the approval of the arbitral tribunal, applying to the Court for assistance in taking evidence. Once such requirements are satisfied, it would be necessary for the Court to exercise its jurisdiction under Section 27 as sub-section (1) itself provides.

10. It may also to be useful to note the provisions of Section 5 of the Act which provides for "Extent of judicial intervention" in arbitral proceedings which provide that notwithstanding anything contained in any other law for the time being in force, in matters governed by Part-I of the Act, no judicial authority shall intervene except where so provided in this Part I of the Act. Section 19 provides for "Determination of rules of procedure, and ordains that the arbitral tribunal shall not be bound by the Civil Procedure Code, 1908 (5 of 1908) or the Evidence Act, 1872 (1 of 1872)

11. In my opinion, Section 27 needs to be read on the touchstone of Section 5 read with Section 19 of the Act. which clearly brings about a legal consequence that under section 27 of the Act. the Court has not been conferred with any adjudicatory powers, being a provision merely intended to enable the parties to seek assistance of the Court in taking evidence, which is



particularly clear from the provisions of sub-section (1) of Section 27. Thus, Mr. Rebello's contention that Section 27 should be read so as to contain an element of adjudication, even in providing assistance in taking evidence would amount to reading something into Section 27 which has been not provided by the legislature. Such interpretation as suggested by Mr. Rebello, in fact, would lead to an absolute absurdity, counter productive to the efficacy as also the efficiency of the arbitral proceedings resulting into a delay in expeditious determination of the disputes.”

16. The Bombay High Court made reference to Section 5 of the A & C Act and concluded that judicial intervention is permissible in relation to arbitral proceedings only in specified circumstances. The Court also held that appellate jurisdiction is not being exercised while hearing an application under Section 27. To the extent that the Bombay High Court held that this Court does not sit in appeal over the decision of the arbitral tribunal granting approval, I fully concur. Especially in view of the requirement of approval by the arbitral tribunal, in my view, deference should be shown by the Court to the decision of the arbitral tribunal in relation to *inter alia* relevance and materiality.



17. Having said that, the statute confers discretion on the Court with regard to whether the Court would extend its assistance to the tribunal in relation to the request. While exercising such discretion, adjudication may be warranted particularly while dealing with requests relating to non-parties as held in *Aurecon*. The exercise of discretion in this regard would not amount to sitting in appeal over the decision of the arbitral tribunal. In other words, even if an application under Section 27 were to be rejected, it would not amount to setting aside the order of the arbitral tribunal granting approval. For these reasons, I am unable to subscribe to the opinion of the Bombay High Court that the Court's function under Section 27 is entirely non-adjudicatory. Having discussed the law, I turn to the facts.

18. The approval of the arbitral tribunal was received by the applicants in relation to the request made in relation to the following documents:

“1. A copy of the income tax returns together with all annexures thereto and computation sheets in respect thereof filed by each of the Respondents from the year 2011 till the present year;

2. Copy of all account statements relating to every bank account of each of the Respondents from the year 2011 till date;



3. *Details of all body corporates, partnerships, proprietorships, trusts, estates, associations or other business entities in which each of the Respondents either alone or jointly with any other Person, directly or indirectly, owned, managed, operated, joined, have or had an interest in, or participated in, the ownership, management, operation or control of, or have otherwise been connected in any manner since the year 2011 till date; and details of the shareholding/ownership patterns in such entities since the year 2011 till date;*

4. *The following information/details/documents in respect of SM Food, Able Technotrade and any and all body corporates, partnerships, proprietorships, trusts, estates, associations or other business entities in which each of the Respondents either alone or jointly with any other Person, directly or indirectly, owned, managed, operated, joined, have or had an interest in, or participated in, the ownership, management, operation or control of, or have otherwise been connected in any manner:*

a. *Shareholding Pattern of SM Food, Able Technotrade, Forte Teknik and Dealstrikers from 2011 till the date of this Application;*

b. *List of customers and vendors of SM Food and Able*



Technotrade (past and present);

c. Details of the management personnel of SM Food and

WEB COPY Able Technotrade.”

Therefore, in these applications, the applicants cannot travel beyond the scope of approval by the arbitral tribunal. Multiple applications have been filed. The relief claimed in A.No.586 of 2026 covers item Nos. 1 to 3 in Schedule-A of the application before the arbitral tribunal.

19. Whether a direction should be issued in relation to the production of these documents would, at a minimum, hinge on whether the applicants have satisfied the requirements of Section 27(2). It is profitable to recall that said sub-section requires the applicant to describe the document to be produced. In *VXJ*, the Commercial Court of the United Kingdom cited with approval the judgment in *Tajik Aluminium v. Hydro Aluminium*, [2006] 1 WLR 767, in relation to disclosure. In relation to specificity in an application for disclosure, in relevant part, the Court held as under:

“the documents to be produced had to be specifically identified, or at least described in some compendious manner that enabled the individual documents falling within the scope of the subpoena to be clearly identified.”



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20. I endorse the above principle that documents sought to be produced should be specifically identified or at least described in some compendious manner that enable the individual documents falling within the scope thereof to be clearly identified.

21. Applying this test to the documents requested for by the applicants in A.No.586 of 2026, the request made in Serial Nos.1 and 2 relating to the income-tax returns and bank account statements from 2011 till date broadly satisfy the requirement. They are also documents relating to the respondents in arbitral proceedings. As regards Serial No.3 of Schedule-A, the applicants have requested for details of all body corporates, partnerships, proprietorships, trusts, estates, associations or other business entities in which each of the respondents either alone or jointly with any other person, directly or indirectly, had an interest in, or participated in the ownership, management, operation or control or were otherwise connected from the year 2011 till date. This request is extremely wide ranging and lacks the specificity warranted under subsection (2) of Section 27. Besides, these documents relate to unnamed



third parties and the pleadings do not establish a specific link between the businesses of these entities and that of the applicants. Effectively, this request crosses the boundaries of the circle referred to in *Cockatoo*.

22. The request made in A.No.587 of 2026 is subsumed within the scope of Serial No.4 of Schedule-A as regards share holding pattern, list of customers and vendors and details of management personnel of the entities concerned. Although these documents pertain to corporate entities, which are third parties to the arbitration, the allegations in the claim statement pertain to breach of non-compete and non-solicitation obligations *inter alia* through these entities. There are also specific assertions regarding the link between the first respondent and these entities. These aspects justify deference to the arbitral tribunal's approval in this regard. As regards clause – (d) of the schedule to the judge's summons of said application, the applicants have included income-tax returns, sales reports and GST returns of such entities from 2011. This request goes beyond the scope of the application before the arbitral tribunal and cannot be countenanced.

23. The request in A.No.591 of 2026 is for disclosure of details of all body corporates, partnerships, proprietorships, etc., and appears to be in



line with Serial No.3 of Schedule -A of the application before the arbitral tribunal. For reasons recorded earlier, this request is rejected.

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24. A.No.592 of 2026 is for a direction to provide a report from the independent chartered accountant. As submitted by learned counsel for the respondents, this request transcends the boundaries of Section 27 and, in any event, travels beyond the scope of the approval granted by the arbitral tribunal.

25. In the result, these applications are disposed of as follows:

- (i) A.No.586 of 2026 is disposed of by directing the production of documents listed in Serial Nos.1 and 2 of Schedule-A to the Judge's summons.
- (ii) A.No.587 of 2026 is disposed of by directing production of documents relating to the entities identified therein, but restricted to information called for under clauses (a) to (c) thereof.
- (iii) A.Nos.591 and 592 of 2026 are rejected.
- (iv) The documents directed to be produced include income-tax returns and bank account statements. Given that arbitral proceedings are intended to be confidential, before providing the applicants access



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to these documents, the arbitral tribunal is requested to impose appropriate restrictions on the use of such information for purposes other than the arbitration by requiring the applicants to undertake confidentiality obligations relating thereto.

- (v) The parties concerned are directed to provide the documents directly to the arbitral tribunal within thirty days from the date of receipt of a copy of this order.

07-04-2026

Neutral Citation : Yes/No
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A. Nos. 586, 587, 591 & 592 of 2



SENTHILKUMAR RAMAMOORTHY J.

KAL

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