IN THE HIGH COURT OF JUDICATURE AT MADRAS

Reserved on: 24.02.2026

Pronounced on: 17.04.2026

CORAM

THE HON'BLE MR.JUSTICE P. DHANABAL

CS No. 114 of 2022

R.Srinivasan S/o.Late G.Ravanappan,
Permanently residing at No.20, Andal Srinivasan
Layout, Udumalpet, Thiruppur District 642 126
and presently residing at No.5A, KGEYES Le
Imperial Apartments, No.122, Greenways Road,
R.A.Puram, Chennai 600 028.

..Plaintiff(s)

Vs

T.Baburaj S/o.Thangaraj,
No.15 and 16, Narayanasamy 1st Street,
Sholinganallur, Chennai 600 119.

..Defendant(s)

PRAYER: This Plaint has been filed under Order IV Rule 1 of Original Side Rules read with Order VII Rule I of Civil Procedure Code praying for directing the defendant to pay a sum of Rs.2,79,00,000/- (Rupees Two Crores Seventy Nine Lakhs only) together with future interest at the rate of 24 percent per annum on Rs.2,79,00,000/- from the date of plaint, till the date of realization and for costs of this suit.

For Plaintiff(s): M/s.M. Ravi

For Defendant(s): M/s. M. Aravindan

JUDGMENT

This Suit has been filed by the Plaintiff for the recovery of money to the tune of Rs.2,79,00,000/- with interest at the rate of 24 percent per annum as against the defendant and for costs.

2. **The gist of the Plaint averments are as follows:-**

The Plaintiff is doing a real estate business in and around the State of Tamil Nadu from the year 2013. While so, the defendant approached the Plaintiff through a common friend namely Mr. Jayapal and stated that he is also doing a successful real estate business in and around the State of Tamil Nadu for the past 15 years and he was well acquainted with more profitable lands in and around Chennai District, thereby, the defendant convinced the Plaintiff to lend some money to buy more profitable lands in SIPCOT project and promised to buy the same in the Plaintiff's name and the defendant received a sum of Rs.39,00,000/- on 30.12.2020 through Axis Bank, Choolaimedu branch, Rs.22,00,000/- on the same day, through his company account M/s. Nalla Enterprises Private Limited through IndusInd Bank, Alwarpet Branch, Rs.16,00,000/- on 30.12.2020, paid by one Mr. K.R. Harishankar, friend of Plaintiff on behalf of the Plaintiff through Axis bank, Choolaimedu Branch, Rs.21,00,000/- on 31.12.2020 through his company M/s. Nalla Enterprises Private Limited through IndusInd Bank, Alwarpet Branch, Rs.43,00,000/- on 18.01.2021 through Axis Bank, Choolaimedu Branch, Rs.48,00,000/- on

18.01.2021 through Axis Bank, Choolaimedu Branch, Rs.44,00,000/- on 19.01.2021 through Axis Bank, Choolaimedu Branch, and Rs.46,00,000/- on 19.01.2021 through Axis Bank, Choolaimedu Branch. In total, on different dates as stated above, Rs.2,79,00,000/- was paid to block certain lands in SIPCOT and the defendant promised to purchase the said lands within the month of February 2021. While so, during the 1st week of March 2021, when the Plaintiff enquired about the status of the said project, he came to know that the defendant had purchased certain lands in his name as well as in his sister's name through registered Power Deeds dated 31.12.2020 and 20.01.2021. Therefore, the amount received by the defendant from the Plaintiff, was invested by the defendant for his personal gain, by cheating the Plaintiff. When the Plaintiff demanded the defendant to repay the above said amount paid by him for investment in SIPCOT lands, the defendant assured and promised to return back the entire money within the month of August 2021, whereas he failed to repay the same. In spite of repeated demands and requests made by the Plaintiff in person, the defendant failed to repay the said amount. Therefore, the Plaintiff had issued a Legal Notice dated 08.04.2022 calling upon the defendant to repay the said amount and the same was not replied by the defendant. Thereafter, the Plaintiff filed a Suit before this Court on 06.05.2022 and the same was returned pending re-presentation. Thereafter, the defendant issued a reply notice dated 26.05.2022 with false allegations. In the said reply notice, the defendant admitted the receipt of amount, but according to him, the said amounts were transferred by the Plaintiff as commission for the lands identified by the defendant. The said averment is false. By utilizing the amounts paid by the Plaintiff, the defendant obtained Power Deeds and invested money for his business. Therefore, the defendant is liable to repay the said amount, thereby, the Plaintiff filed the Suit.

3. **The gist of the Written Statement filed by the defendant are as follows:-**

The Suit is false and the same is not maintainable either in law or on facts. The defendant denies all the allegations contained in the Plaint, except those that are specifically admitted herein. It is true that both the Plaintiff and the defendant engaged in the real estate business. The Plaintiff and the defendant acquainted through Mr. Jayapal for the convenience of business deals. The defendant was well acquainted with more profitable lands in and around Chennai District and the defendant has been engaged in real estate business for the past 15 years. Further there was a mutual business understanding between the Plaintiff and the defendant that the Plaintiff has to invest money in the lands that are about to be acquired by acquisition proceedings made by the Government of Tamil Nadu towards the SIPCOT projects and the defendant has to identify, approach and negotiate with the land owners and get Power of Attorney in favour of the Plaintiff from the land owners. In turn, this defendant is entitled to share of consideration for the services rendered to the Plaintiff after getting awards for the acquired lands. The suit amount was paid to the defendant by the Plaintiff as 'sales commission, brokerage fee and facilitation fee' for the above mentioned services rendered with respect to the business understanding entered into between the Plaintiff and the defendant. The said amounts were not received by this defendant to buy lands in SIPCOT projects nor promised to buy in the name of the Plaintiff as alleged in the Plaint. The defendant also paid income tax for the above said money received from the Plaintiff towards Sales Commission, brokerage fee and facilitation fee. As per the understanding between the Plaintiff and the defendant, the Power of Attorney Deed has to be got in favour of the Plaintiff's name and not for purchase of any lands other than the above mentioned. The defendant never purchased any land as mentioned in the Para No.4 of the Plaint. The defendant had registered Power of Attorney in his favour and in favour of his sister through Power Deeds dated 20.01.2021 and 31.12.2020 respectively out of his own money earned through business and not in the course of his business with the Plaintiff. It is true that the Plaintiff had invested money as per the business understanding and the defendant had negotiated with the land owners and got four power of Attorney Deeds in the name of the Plaintiff on various dates for the money invested by him through this defendant. On 17.09.2020, a Power Deed was executed by one Kaanikkaiyammal and for that, a sum of Rs.3,94,09,900/- was awarded as compensation through acquisition proceedings dated 21.10.2020 by the Special Deputy Collection, SIPCOT, Sriperumbudur. Later the defendant got another Power of Attorney from one Jethruthammal on 28.12.2020 and for that Power Deed, a sum of Rs.3,03,68,550/- was awarded as compensation through Land Acquisition proceedings dated 08.01.2021. Thereafter, another Power Deed dated 08.01.2021 was executed by Mr. A. Santhaiyya and Mr. B. Srinivasan, for which, an amount of Rs.1,48,46,195/- was awarded as compensation through Land Acquisition proceedings dated 29.01.2021. Finally a Power of Attorney was obtained from one Mrs. Pushpa, the legal heir of Late Arockiyam on 22.03.2021 and through that Power Deed, a sum of Rs.2,88,82,598/- was awarded as compensation through Land Acquisition proceedings dated 16.04.2021. In total, a sum of Rs.11,35,07,598/- was awarded through Land Acquisition proceedings in favour of the Plaintiff. The above said lands were identified by the defendant. Thereby, a sum of Rs.2,79,00,000/- was paid to the defendant towards Sales Commission, brokerage fee and facilitation fee. The Plaintiff issued a notice dated 08.04.2022 and the same was suitably replied by the defendant by denying the averments made in the notice. In spite of that, the Plaintiff has filed the Suit. There is no cause of action for the Suit and therefore, the Suit is liable to be dismissed.

4. Based on the above pleadings, after hearing both sides and after perusing the entire records, this Court has framed the following issues on 31.10.2023:

1. Is it true that defendant has received a sum of Rs.2,79,00,000/- to purchase the properties in the name of the Plaintiff?

2. Is it true that defendant has cheated the Plaintiff after receipt of the amount?

3. Whether the Plaintiff is entitled to recovery of the said amount as prayed for?

4. Is it true that the amount of Rs.2,79,00,000/- as paid by the Plaintiff to the defendant is in the form of sale commission, brokerage fee or facilitation fee?

5. To what other reliefs, the parties are entitled for?

5. In order to prove the case of the Plaintiff, on the side of the Plaintiff, he himself was examined as PW1 and Ex.P.1 to Ex.P.14 were marked. On the side of defendant, DW1 was examined and Ex.D1 to Ex.D.5 were marked.

6. The learned counsel appearing for the Plaintiff would submit that the Plaintiff and the defendant had known each other through a common friend namely Mr. Jayapal. The defendant approached the Plaintiff for doing real estate business in and around Chennai and he identified the properties acquired

for SIPCOT projects, thereby, in order to purchase the properties, the Plaintiff, on various dates, transferred money to the tune of Rs.2.79 crores through bank accounts to the defendant. Without purchasing the properties, in the name of the Plaintiff, by mis-utilizing the said amount, the defendant got power deeds in his favour and in the name of his sister. The about said fact came to the notice of the Plaintiff in the first week of March 2021 and thereafter, when the Plaintiff asked about the same to the defendant, he evaded and failed to invest the money received from the Plaintiff for purchase of lands and failed to repay the amount, thereby, the Plaintiff issued a Legal Notice on 08.04.2022. For which, the defendant issued a reply notice dated 26.05.2022 with false averments. Therefore, the Plaintiff filed the Suit. The defendant also admitted the receipt of money and according to the defendant, the said money received by him, was for sales commission, brokerage and facilitation fee. In order to prove the case of the Plaintiff, he examined PW1 and marked Ex.P.1 to Ex.P.14. On the side of the defendant, he examined DW1 and marked Ex.D.1 to Ex.D.5. The Plaintiff proved his case through sufficient evidence. When the defendant admitted the receipt of money from the Plaintiff, it is his duty to prove that the said money was paid only for sales commission, brokerage and facilitation fee. But the defendant failed to prove his case and the defendant admitted that after the receipt of money from the Plaintiff, he got Power of Attorney Deeds and the defendant failed to prove that what is the commission amount and for which land, the said commission was paid. The Plaintiff had discharged his initial burden of proof and the defendant failed to prove his case. Thereby, the Plaintiff is entitled to the decree in his favour and the defendant is liable to pay the Suit amount and prayed to decree the Suit.

7. The learned counsel appearing for the defendant would submit that the Plaintiff has filed the Suit for recovery of money based on the transactions between them. In fact, the said transactions are for sales commission, brokerage fee and facilitation fee payable by the Plaintiff to the defendant. The defendant never received any money from the Plaintiff for the purchase of lands. The defendant got Power Deeds in his favour and in favour of his sister through his own funds. In order to prove the case of the defendant, he was examined as DW1 and marked Ex.D.1 to Ex.D.5. According to the evidence of DW1 and the documents Ex.D.1 to Ex.D.5, it would show that the said amounts were received by the defendant towards his sales commission, brokerage fee and facilitation fee. The said amounts have been mentioned in the income tax returns filed by the defendant for the assessment year 2021-2022. If the money paid by the Plaintiff for any business transactions, he ought to have obtained documents in his favour. In fact, the defendant has identified four properties as per the business understanding between the Plaintiff and the defendant. Through this defendant, four properties were identified and also the Plaintiff has got Power of Attorney Deeds in his favour on various dates and a total sum of Rs.11,35,07,598/- was awarded as compensation through Land Acquisition

Proceedings and for that amount, the Plaintiff paid the Suit amount and thereby, the said amount received by the defendant is only for sales commission, brokerage fee and facilitation fee. The Plaintiff has issued notice with false averments and the same was suitably replied by the defendant. In spite of that, the Plaintiff has filed the Suit. The Plaintiff has not approached this Court with clean hands. By suppressing the material facts, he has filed the present Suit. The defendant has proved his case through proper evidence and documents. The Plaintiff himself has admitted the above said award amount for the properties identified by the defendant and thereby, the Suit amount paid by the Plaintiff is not for purchase of lands and that was paid only for Sales commission, brokerage fee and facilitation fee. Therefore, the Suit is liable to be dismissed.

8. Heard both sides and perused the entire materials.

9. Since the Issue Nos.1 and 4 i.e., ***(i) Is it true that defendant has received a sum of Rs.2,79,00,000/- to purchase the properties in the name of the Plaintiff? and (iv) Is it true that the amount of Rs.2,79,00,000/- as paid by the Plaintiff to the defendant is in the form of sale commission, brokerage fee or facilitation fee?*** are inter-linked, those issues have been clubbed together for answering.

10. In this case, the Plaintiff has filed the Suit for recovery of money to the tune of Rs.2,79,00,000/- alleging that the defendant and the Plaintiff were known to each other through a common friend namely Mr. Jayapal and all were doing real estate business. The defendant approached the Plaintiff and stated that there are profitable properties available in and around Chennai and thereby, he identified the properties, which were acquired for SIPCOT project at Sriperumbudur and thereby, the Plaintiff paid a total sum of Rs.2,79,00,000/- to the defendant through bank accounts on various dates. Instead of purchase of properties in the name of the Plaintiff, the defendant had obtained Power Deeds in his favour and in the name of his sister, thereby, the defendant cheated the Plaintiff. Therefore, the Plaintiff filed the Suit.

11. The defendant admitted the receipt of amount of Rs.2.79 crores. But according to the defendant, the said money received by him was towards his commission for the identification of four properties and the land owners namely Kaanikkaiyammal, Jethruthammal, A. Santhaiyya and Mr. B. Srinivasan and one Mrs. Pushpa, the legal heir of Late Arockiyam had executed Power of Attorney Deeds dated 17.09.2020, 28.12.2020, 08.01.2021, and 22.03.2021 respectively in favour of the Plaintiff and thereafter, awards to the tune of Rs.3,94,09,900/-, Rs.3,03,68,550/-, Rs.1,48,46,195/- and Rs.2,88,82,598/- respectively were also passed in favour of the Plaintiff through Land

Acquisition proceedings dated 21.10.2020, 08.01.2021, 29.01.2021 and 16.04.2021 respectively. Therefore, for the said awards, the Suit amount to the tune of Rs.2.79 crores was paid in total as Sales Commission, Brokerage fee and facilitation fee. Once the defendant admitted the receipt of money and stated that the said amount was received as commission, it is for the defendant to prove the same. In order to prove the same, the defendant has examined DW1 and marked Ex.D.1 to Ex.D.5. The Plaintiff has also not denied the Power Deeds executed in his favour for the said four properties and the receipt of award amount to the tune of Rs.11,35,07,598/-. While so, it is the duty of the defendant to prove that how the amount of Rs.2.79 crores was arrived for the amount of Rs.11,35,07,598/-, what is the percentage of the commission to the defendant and how much amount was invested by the Plaintiff for the purchase of the above said properties. Even assuming that it is brokerage commission, comparing the total award payments made in favour of the Plaintiff, it approximately comes to 24%. No any ordinary prudent man could pay the above said 24% of the total award amount towards commission. If so, how much amount was invested by the Plaintiff, what was the amount paid to the land owners and how much amount was taken by the Plaintiff has to be explained by the defendant. There is no explanation offered by the defendant to that regard. Thereby, the defendant failed to prove his contention. Moreover, the defendant has not stated about the percentage of the brokerage commission either in the pleadings or in his evidence. Thereby, the contention of the defendant that the above said amount received by him through the Plaintiff is for commission, is not acceptable.

12. Further, the defendant in his cross examination admitted that on 30.12.2020, the Plaintiff sent a sum of Rs.39 lakhs to his bank account and on the same day, he also sent another sum of Rs.22 lakhs and further, the friend of the Plaintiff sent Rs.16 lakhs on behalf of the Plaintiff. Again on 31.12.2020, a sum of Rs.21 lakhs was transferred, on 18.01.2021, a sum of Rs.43 lakhs was received and again on the same day, Rs.48 lakhs was received and on 19.01.2021, a sum of Rs.44 lakhs was received by him and lastly, on the same day, he again received a sum of Rs.46 lakhs. Further, for the Question No.92, he stated as follows:-

Q92: Have you ever received such a huge sum ever in your life and you have shown it in your previous IT returns?

A: No, I have not received such huge amounts.

Therefore, from the above said evidence of DW1, it is clear that the amount paid by the Plaintiff cannot be towards brokerage fee. Further, the defendant has also admitted in his cross examination that "*after the receipt of amount which was liable to pay by the Plaintiff with that amount, he has registered the Power of Attorney".* Therefore, from the evidence of DW1, it is clear that by utilizing the amount paid by the Plaintiff, he invested money for his business purpose. Therefore, from the evidence, it is also clear that the Suit money received by the defendant for the purchase of lands through Ex.P.4 and Ex.P.5 has been utilized by the defendant.

13. In the Written statement also, the defendant admitted the business understandings between the Plaintiff and the defendant and as per the said understanding, the Plaintiff has to invest the money in the lands that are about to be acquired by Acquisition proceedings made by the Government of Tamil Nadu towards SIPCOT projects and the defendant has to identify, approach and negotiate with the land owners and get Power of Attorney in favour of the Plaintiff's name from the land owners. Therefore, from the above said admission made by the defendant in the written statement and from the evidence of DW1, it is clear that the Plaintiff has paid money for the purchase of properties in favour of the Plaintiff, however, the defendant invested money and obtained registered power deeds in his favour and in favour of his sister.

14. Further, according to the defendant, the Suit money was received from the Plaintiff towards execution of Ex.D1 to Ex.D.4, while so, he admitted in his cross examination as follows:-

"Q103: I put it to you that there is no connection between the amount of compensation received on his own by the Plaintiff, and the dates of POA (Ex.D.1 to Ex.D.4) and the payments received by you from the Plaintiff on the aforementioned dates as stated by you in your written statement.

A: I do not know".

Therefore, from the above admissions made by DW1, it is also clear that the compensation received by the Plaintiff through Ex.D.1 to Ex.D4 are only through Mr. Jayapal and the Plaintiff and the defendant have nothing to do in respect of Ex.D.1 to Ex.D.4. Therefore, the contention of the defendant that the Suit money was received for the lands identified by him through Ex.D.1 to Ex.D.4 is falsified. Further, the defendant in his cross examination, for the question that *the properties mentioned in Ex.P.4 and Ex.P.5 that are to be purchased on behalf of the Plaintiff were shown by Mr. Jayapal,* answered that *the said properties were purchased by him in his sister's name and Jayapal has shown the property before the purchase in his sister's name and also the property that stands in his name.* Further he answered in Question No.115 as follows:

Q115: Did you come to know about Ex.D.1 to Ex.D.4 and the compensation through Mr. Jayabal?

A: I came to know through Mr. Jayabal and the Plaintiff.

Therefore, the Plaintiff has proved that the money was sent to the defendant for the purchase of lands, whereas the defendant entered into Power Deeds in his name and his sister's name and the Suit amount was not paid for commission as alleged by the defendant and therefore, it is clear that the defendant has received the amount of Rs.2.79 crores to purchase the properties in the name of the Plaintiff and the said amount was not paid for the Sales

Commission, brokerage fee and facilitation fee. Thus the ***issue nos.1 to 4 are answered.***

15. As far as the issue No.***(ii) Is it true that defendant has cheated the Plaintiff after receipt of the amount?*** is concerned, this Court in the previous issues, decided that the Suit amount was received by the defendant for the purchase of properties in the name of the Plaintiff, but the said amount was utilized by the defendant for the purchase of properties in his name and his sister's name. However, there is no ingredient to constitute 'cheating'.

'Cheating' has been defined in Section 415 of IPC as follows:-

> *415. Cheating.—Whoever, by deceiving any person, fraudulently or dishonestly induces the person so deceived to deliver any property to any person, or to consent that any person shall retain any property, or intentionally induces the person so deceived to do or omit to do anything which he would not do or omit if he were not so deceived, and which act or omission causes or is likely to cause damage or harm to that person in body, mind, reputation or property, is said to "cheat".*

Since the Civil Suit is for recovery of money, cheating is no way relevance to decide the Suit. Therefore, this Court need not go into the aspect of cheating.

16. As far as Issue No.***(iii) Whether the Plaintiff is entitled to recovery of the said amount as prayed for?*** is concerned, according to the Plaintiff, he paid money through bank transactions to the defendant as follows:-

Sl. No.	Date	Amount [in Rs.]	Bank and Branch	Remarks
1.	30.12.2020	39.00,000/-	Axis Bank, Choolaimedu Branch.	-
2.	30.12.2020	22,00,000/-	IndusInd Bank, Alwarpet branch	Through Company A/c. M/s.Nalla Enterprises Private Limited.
3.	30.12.2020	16,00,000/-	Axis Bank, Choolaimedu Branch	Through K.R. Harishankar, friend of Plaintiff.
4.	31.12.2020	21,00,000/-	IndusInd Bank, Alwarpet	Through Company A/c. M/s.Nalla Enterprises Private Limited.
5	18.01.2021	43,00,000/-	Axis Bank, Choolaimedu branch.	-
6	18.01.2021	48,00,000/-	Axis Bank, Choolaimedu branch	-
7	19.01.2021	44,00,000/-	Axis Bank, Choolaimedu branch	-
8	19.01.2021	46,00,000/-	Axis Bank, Choolaimedu branch.	-

The defendant also admitted the receipt of money as stated above paid by the Plaintiff and also the defendant admitted that through money obtained by him from the Plaintiff, he obtained Power Deeds in his name and in the name of his sister. However, according to the defendant, the said amount was paid by the Plaintiff towards Sales Commission, brokerage fee and facilitation fee. This Court in the previous paragraphs, decided that the defendant failed to prove that the Suit money was received towards Sales commission, brokerage fee and facilitation fee. Therefore, this Court decided that the Plaintiff paid the said money to the defendant for the purpose of purchasing properties in the name of the Plaintiff. However, the defendant did not purchase the properties in favour of the Plaintiff, thereby the Plaintiff is entitled to recover the said money. Therefore, the defendant is liable to pay the above said amount of Rs.2.79 crores with nominal interest.

17. As far as Issue No.***5. To what other reliefs, the parties are entitled for? i***s concerned, this Court in the previous issues, decided that the Suit amount of Rs.2.79 crores was paid to the defendant to purchase lands in the name of the Plaintiff. However, the defendant has not purchased the properties in the name of the Plaintiff, per contra, the said amount was utilized for his own purpose and the defendant also admitted the receipt of said amount and utilization of money for other purposes. This Court also decided that the Plaintiff is entitled to recovery of money to the tune of Rs.2.79 crores. The Plaintiff has sought for relief of interest @ 24% per annum for the amount of Rs.2.79 crores. However, there is no any contract between the parties in respect of the interest. It is an admitted fact that the said money was paid by the Plaintiff for business transactions. Therefore, it is appropriate to award nominal interest at the rate of 12 percent per annum and the defendant is liable to pay the said interest for the money received by him. Thus, ***issue no.5 is answered.***

18. IN THE RESULT, the ***Civil Suit is decreed in favour of the Plaintiff with cost and the defendant is directed to pay a sum of Rs.2,79,00,000/- [Rupees Two Crores and Seventy-Nine Lakhs only] along with interest at the rate of 12% per annum from the date of receipt of money till the date of decree. Thereafter, the Plaintiff is entitled to interest at the rate of 6% per annum interest from the date of judgment till the date of realization of amount.***

......-04.-2026

Index: Yes/No
Speaking/Non-speaking order
Neutral Citation: Yes/No

MJS

APPENDIX:

List of Plaintiff side Witnesses:

PW1 : Mr. R. Srinivasan

List of Plaintiff side Documents:

Exhibit No.	Date	Description of Documents
Ex.P.1	-	Original Bank Statement of the Plaintiff for the period between 2020 and 2021.
Ex.P.2	-	Original Bank statement of the Plaintiff's friend Mr. Harishankar for the period between 2020 and 2021.

Ex.P.3	-	Original Bank statement of M/s. Nalla Enterprises Pvt. Ltd., for the period between 2020 and 2021.
Ex.P.4	31.12.2020	Xerox copy of the General Power of Attorney bearing Doc. No.123/2020 in favour of the defendant's sister's name.
Ex.P.5	20.01.2021	Xerox copy of the General Power of Attorney bearing Doc. No.3/2021 in favour of the defendant's name.
Ex.P.6	08.04.2022	Office copy of the Legal Notice issued by the Plaintiff to the defendant along with online acknowledgement.
Ex.P.7	-	Xerox copy of the Aadhar card of the Plaintiff.
Ex.P.8.	-	Xerox copy oif the Pan card of the Plaintiff.
Ex.P.9.	-	Xerox copy of the Aadhar card of the defendant.
Ex.P.10	-	Xerox copy of the Pan card of the defendant.
Ex.P.11	26.05.2022	Original reply notice sent by the defendant.
Ex.P.12	-	Income Tax returns of PW1.
Ex.P.13	-	Income Tax returns in the name of M/s. Nalla Enterprises Pvt. Ltd.,
Ex.P.14	-	Ledger copy of the defendant.

List of Defendant side Witnesses:

DW1 : Mr.T. Baburaj

List of Defendant side Documents:

Exhibit No.	Date	Description of Documents
Ex.D.1	17.09.2020	Certified copy of Power of Attorney

		executed in favour of the Plaintiff.
Ex.D.2	28.12.2020	Certified copy of Power of Attorney executed in favour of the Plaintiff.
Ex.D.3	08.01.2021	Certified copy of Power of Attorney executed in favour of the Plaintiff.
Ex.D.4	22.03.2021	Certified copy of Power of Attorney executed in favour of the Plaintiff.
Ex.D.5	-	Original Income Tax returns filed by the defendant for the assessment year 2021-2022.

17-04-2026

To

The Sub-Assistant Registrar (Original side),
High Court, Madras.

P.DHANABAL, J.

MJS

CS No. 114 of 2022

17-04-2026