



**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

1. **RSA-1360-1988 (O&M)**
Reserved on :-10.02.2026
Date of Pronouncement:-24.03.2026
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Nishan Singh (Deceased) through his LRs and Others

... Appellants

Versus

Pritam Singh (Deceased) through his LRs and Others

... Respondents

2. **RSA-1361-1988 (O&M)**

Amarjit Singh (Deceased) through his LRs and Others

... Appellants

Versus

Pritam Singh (Deceased) through his LRs and Others

... Respondents

--:-

CORAM: HON'BLE MR. JUSTICE VIRINDER AGGARWAL

Argued by :-

Mr. Puneet Bali, Senior Advocate with
Mr. Jasman Singh Gill, Advocate
for the appellants **in both the cases.**

Mr. B.S. Bedi, Advocate for
respondent No.1 in **RSA-1360-1988** &
for respondent No.2 in **RSA-1361-1988.**

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1. This consolidated judgment governs the adjudication of the
above-captioned Regular Second Appeals (here-in-after referred to as



“RSAs”), each arising from a substantially similar factual and legal matrix. Given the commonality of parties, the coextensive nature of the impugned judgments and decrees, and the consent of learned counsel for joint consideration, these appeals are being disposed of collectively in the interests of judicial economy, uniformity of legal interpretation, and procedural efficiency.

2. At the instance of learned counsel for the parties in both RSAs, the factual matrix has been extracted from the records of both appeals for the purposes of this consolidated order, as it presents the most comprehensive, accurate, and coherent account of the material facts. While the issues in each appeal may differ, the delineated facts are adopted collectively to constitute the representative factual foundation for adjudication, thereby ensuring a consistent and uniform basis for determination.

3. The appellants/defendants in the above-captioned RSAs have preferred these appeals assailing the impugned judgment and decrees rendered by the learned Appellate Courts.

4. The appeals are directed against the judgment and decree dated 12.11.1987 passed by the learned District Judge, Karnal, whereby the findings of the learned Trial Court were affirmed in toto. At the trial level, the learned Sub-Judge I Class, Karnal, by judgment and decree dated 27.02.1985, had decreed the suits filed by the respondents—plaintiffs seeking dissolution of the partnership firms and rendition of accounts. The



appellants challenge the concurrent findings of both Courts below as unsustainable in law and vitiated by errors of fact.

5. The brief facts giving rise to the appeals are as follows: Pritam Singh, Amarjit Singh, and Nishan Singh entered into a partnership on 13.07.1965, forming a firm under the name and style of M/s Punjab Tractors and Implements, engaged in the purchase, sale, and repair of tractors. Each partner contributed Rs.10,000 and agreed to share profits and losses equally. Nishan Singh, as the active partner, was authorized to manage the business, operate bank accounts, and draw a monthly salary of Rs.250/-. Subsequently, the partners commenced another business of soft drinks under the name M/s Pritam Singh and Company pursuant to a partnership deed dated 29.03.1970, effective from 01.04.1970, with identical profit-sharing arrangements and managerial authority vested in Nishan Singh, including maintenance of accounts.

5.1. The business of M/s Punjab Tractors and Implements was conducted from leased premises, which were allegedly used for the soft drinks business as well. During the subsistence of the partnership, Nishan Singh purchased the said plot and superstructure in his own name vide registered sale deed dated 03.06.1974. The plaintiffs assert that the property was acquired from partnership funds while litigation regarding the plot was pending, and claim joint ownership by all partners. It is further alleged that Nishan Singh later demolished the existing structure, raised new construction, and transferred the property to Defendants No.3 to 5, transfers which are challenged as fraudulent. The plaintiffs further allege



exclusion from management and denial of access to accounts, seeking dissolution of both firms, rendition of accounts, and protection of the disputed property as partnership assets.

6. Upon notice of the suit to the defendants, Defendant No.2, Amarjit Singh, did not contest the suit and, in his written statement, admitted the claim of the plaintiff. Defendants No.1 and 3 to 5, however, contested the suit, disputing the plaintiff's locus standi and asserting that both partnership firms had already stood dissolved. It was pleaded that Pritam Singh had retired from the firms in April 1974 after receiving full and final settlement of his dues. According to the contesting defendants, a new partnership between Amarjit Singh and Nishan Singh thereafter came into existence, which was dissolved on 31.03.1975. Nishan Singh further asserted that Amarjit Singh had executed documents relinquishing his partnership rights and acknowledging receipt of his share. It was also claimed that the disputed property was purchased by Nishan Singh in his individual capacity from his own funds. Preliminary objections were raised regarding limitation, estoppel, bar under Section 69 of the Indian Partnership Act, misjoinder of parties and causes of action, and improper valuation.

6.1. On similar averments, Amarjit Singh instituted a separate suit seeking identical reliefs, which was contested by Nishan Singh on the same grounds.

7. As the parties in both suits were common and the subject matter in dispute was identical, the suits were consolidated and tried



together. The learned Trial Court framed the following issues for determination in both suits:-

1. *Whether the plaintiff had retired from the partnership of the firm styled as M/S Punjab Tractors and Implements Karnal and executed a deed in that behalf, as alleged, if so, to what effect? OPD 2 to 5*
2. *Whether the plaintiff had also retired from the other firm styled as M/S Pritam Singh and Co. Karnal and executed relinquishment deed in that behalf, as alleged, and if so to what effect? OPD 2 to 5*
3. *Whether the suit of the plaintiff is within time? OPP.*
4. *Whether the suit is had on account of delay and laches? OPD 2 to 5.*
5. *Whether the plaintiff is estopped from filing this suit by his own and conduct and acquiescence ? OPD.*
6. *Whether the suit is had on account of non- compliance of provision of Section Indian Partership Act, OPD 2 to 5*
7. *Whether the suit is bad for multifariousness?OPD 2 to 5*
8. *Whether the suit of the plaintiff is maintainable?OPP.*
9. *Whether the suit is properly valued for the purpose of court fee and jurisdiction ? OPP*
10. *Whether the civil court has no jurisdiction to entertain this suit? OPD 2 to 5.*
11. *Whether a new parternship deed was executed between defendant no.1 and defendant No.2 and defendant no.1 has also since retired from the new partnership and executed a deed of dissolution? OPD 2 to 5*
12. *Relief.*



8. Upon the framing of issues, both parties were afforded full and adequate opportunity to adduce evidence in support of their respective pleadings. Upon a comprehensive evaluation of the evidence on record and due consideration of the entire material, the learned Trial Court decreed the suit in favour of the respondents–plaintiffs, recording, inter alia, the following findings:-

In view of the findings recorded on the foregoing issues, the suit of the plaintiff is decreed with costs. It is hereby declared that Pritam Singh, Amarjit Singh, and Nishan Singh are partners holding equal shares in M/s Punjab Tractors and Implements and M/s Pritam Singh & Co., Karnal. The said partnerships shall be deemed to have stood dissolved with effect from 28 February 1985, and the dissolution shall be advertised in the Official Gazette.

It is further ordered that Shri Dharam Pal, Advocate, Income Tax, Karnal, is appointed as Receiver of the partnership assets and effects, with directions to realise outstanding book debts and claims, take accounts of the credits, properties, effects, debts, and liabilities of the partnerships, examine all dealings of the firms, and submit proposals for disposal of the partnership property. A preliminary decree be drawn accordingly.

8.1. The judgment and decree passed by the learned Trial Court, when assailed in appeal, were affirmed in their entirety by the learned First Appellate Court. Upon an independent and concurrent reappraisal of the pleadings, evidence, and the applicable legal framework, the appellate Court dismissed the appeal preferred by the appellants–defendants and upheld the decree, recording, inter alia, the following observations:-



In view of the foregoing discussion, I find no merit in either of the two appeals, which are accordingly dismissed with costs. The judgments passed by the learned Trial Court in both suits are hereby affirmed. As the Trial Court has passed only preliminary decrees, the parties are directed to appear before Shri N.K. Kakshi, learned Sub Judge Ist Class, Karnal, or his successor, for further proceedings, on 01.12.1987.

8.2. Aggrieved by the concurrent findings, both on facts and in law, returned by the learned Courts below, and being dissatisfied with the adjudication so rendered, the appellants have invoked the jurisdiction of this Court by way of the present Regular Second Appeals.

9. Through the present proceedings, the appellants have laid a challenge to the concurrent judgments and decrees passed by the learned Courts below. The appeals have, therefore, been examined and adjudicated upon in light of the submissions advanced by learned counsel appearing on behalf of the respective parties.

10. In order to ensure a comprehensive, judicious, and well-informed adjudication of the issues arising for determination, this Court deemed it appropriate to requisition the complete record of the Courts below. Pursuant thereto, the entire trial as well as appellate record was called for and has been subjected to a meticulous, holistic, and careful scrutiny so as to facilitate an accurate and legally sound disposal of the present appeals.

11. I have heard learned counsel for the parties at considerable length and have given thoughtful and anxious consideration to their submissions, in the context of the pleadings, the evidence on record, and



the concurrent findings returned by the Courts below. The entire material has been closely examined to ascertain whether the impugned judgments and decrees suffer from any jurisdictional error, manifest perversity, misappreciation of evidence, or any other legal infirmity warranting interference in the exercise of appellate jurisdiction.

11.1. As regards the scope of second appeal, it is now a settled proposition of law that in Punjab and Haryana, second appeals preferred are to be treated as appeals under Section 41 of the Punjab Courts Act, 1918 and not under Section 100 CPC. Reference in this regard can be made to the judgment of the Supreme Court in the case of ***Pankajakshi (Dead) through LRs and others V/s Chandrika and others, (2016)6 SCC 157***, followed by the judgments in the case of ***Kirodi (since deceased) through his LR V/s Ram Parkash and others, (2019) 11 SCC 317 and Satender and others V/s Saroj and others, 2022(12) Scale 92***. Relying upon the law laid down in the aforesaid judgments, no question of law is required to be framed.

12. Learned counsel for the appellants submitted that both the learned Trial Court and the learned First Appellate Court have committed grave errors of law and fact in discarding the direct evidence of marginal witnesses and instead placing undue and exclusive reliance upon the opinion of a handwriting expert, which is, at best, advisory in nature. It was contended that DW-8 Fateh Singh has unequivocally proved on record that documents Ex.D3, Ex.D4, Ex.D7, and Ex.D8 were executed in his presence and were duly signed by Pritam Singh, whose signatures he duly identified. The testimony of Fateh Singh, being that of a marginal witness,



constitutes independent, direct, and primary evidence with regard to the execution and attestation of the retirement deed and the receipts evidencing settlement of accounts.

12.1. It was further argued that there is no finding recorded by the Courts below to the effect that the said marginal witness was interested, partisan, or otherwise unworthy of credence. Learned counsel also submitted that the circumstantial evidence, in the form of ledger entries and income tax returns, demonstrates that Pritam Singh conducted business as a partner only up to a certain point of time, thereby corroborating the case of retirement and settlement.

12.2. It was emphatically contended that it is a settled principle of law that expert evidence cannot override or displace direct evidence, particularly when such direct evidence is otherwise credible and unshaken. Expert opinion, being a weak form of evidence, cannot, in isolation, form the basis for a finding of forgery. In support of this proposition, reliance was placed upon the judgments of the Hon'ble Supreme Court in ***Bhagwan Kaur vs. Maharaj Krishan Sharma, (1973) 4 SCC 46; S.P.S. Rathore vs. CBI, (2017) 5 SCC 817; Garre Mallikharjuna Rao (Dead) by LRs vs. Nalabothu Punniiah, (2013) 4 SCC 546; and Shashi Kumar Banerjee and Others vs. Subodh Kumar Banerjee, 1996 SCC (Online) SC 114.***

12.1. Learned counsel further contended that the Courts below failed to appreciate that the plaintiff himself had admitted that the firm, M/s Punjab Tractors and Implements, had virtually ceased its commercial operations around the year 1970–71. Once the business itself had become commercially non-viable and had effectively come to a standstill, the very



substratum of the plaintiff's case stood eroded. On these premises, it was urged that the impugned judgments and decrees be set aside and the appeals be allowed.

13. Per contra, learned counsel for the respondents contended that there is no illegality or infirmity in the findings recorded by the learned Trial Court as well as the learned First Appellate Court. It was submitted that the evidence on record has been properly appreciated and evaluated, and that primacy has rightly been accorded to expert opinion in the facts and circumstances of the present case, particularly where such opinion creates serious doubt as to the veracity of the direct evidence.

13.1. It was further contended that the handwriting expert, Diwan K.S. Puri, has conclusively demonstrated that the disputed signatures of Pritam Singh on the retirement deeds and the alleged receipts were the result of traced forgery, having been derived from model signatures. This conclusion, it was submitted, was effectively demonstrated before the Court by producing transparencies and conducting a comparative analysis. In such circumstances, the learned Courts below were justified in discarding the direct evidence and placing reliance upon the expert testimony.

13.2. Learned counsel also refuted the contention regarding cessation of business, submitting that Pritam Singh had not admitted that the firm had come to a complete standstill in 1971. Rather, his admission was limited to the fact that the manufacturing concern had stopped



supplying tractors, and that the firm continued its operations in the form of repair and workshop activities.

13.3. It was thus contended that the core issue in the present appeals revolves around the evidentiary value of the handwriting expert's opinion. The learned Courts below, after a detailed and reasoned discussion, have preferred the expert evidence and rejected the direct and circumstantial evidence. The learned Trial Court, in particular, has elaborately considered the rival expert testimonies, placing reliance upon the expert produced by the respondents—plaintiffs while discarding the opinion of N.K. Jain, the expert produced by the appellants—defendants, as recorded in paragraph 12 of its judgment, which reads as under:-

“However during cross-examination he was brought round and was made to admit pause in Q-1 at point 13 in Ex.D47. Although he has denied pauses at Mark X and X-1 in Ex.D47, I don't agree with him when seeing with the help of magnifying glass pauses at point X and X-1 in Ex.D47 become obtrusive no other pause pen lift and retouching has been admitted by DW-Narinder Kumar Jain, Expert in Ex.D2 retouching at points 4 and 9 in letter “T” are visible and in letter at point 10 is a gap between “and” “a” Ex.D50 is in enlarge photograph of signatures Q4 on acknowledgement, in Ex.D50 also pen pauses at points Y1, Y2, Y3 are visible. DW-4 Narinder Kumar Jain has try to justify the pen lifts, pauses and retouching as having occurred in the writing of an immature person and by defecting pen and defecting ink flow but when tested at the touch stone of examination DW-4 NK Jain was contained to admit that defective pen and defective flow etc. were not mentioned by him in his report Ex.D69. On the other hand PW- Yash Pal Chand Jain, Expert and PW-3 Dewan K.S. Puri, Expert have consistently deposed



that signatures at Q1 at Ex.D2, Q2 and Q3 on ExD3 and Q4 on Ex.D4 are clearly a case of traced forgery. PW-3 Dewan K.S. Puri, expert has deposed with confidence that although science of handwriting identification is an observatory science that in the case of traced forgery it becomes mathematical science, this proposition has not been disputed on behalf of the defendant and therefore, I have no hesitation in accepting it. In support of this preposition I also placed reliance upon “hard-less” disputed documents, handwriting and thumb print identification (third addition 1983) at page No.56, it has been stated that authorities on identification for forgery are agreed on the point that no two signatures will be exactly like and, therefore, if a signature when super-imposed on another coincides exactly from commencement to the end, one of the two is traced forged signatures.

Transparencies of some of the admitted (taken as model signatures) signatures and questioned signatures have been demonstrated in the Court by the learned counsel for the plaintiff. The transparency of chart Ex.PW3/C2 are of signatures M1 and Q2, when one of them is placed on the other, super-imposes the signatures on one under it, thus by the test known super-imposition it becomes clear that signature M1 were taken as model for tracing disputed model signatures Q2. Similarly when transparencies of disputed signatures in Q3 and Q4 in Ex.PW3/C4 and Ex.PW3/C6 were respectively placed upon signature M2, the same result is obtained. These transparencies of disputed signature super-impose each other *inter se* also. Thus it becomes clearly that signatures Q3 and Q4 were traced from from model signature M2 by the forger. In Hardless's book (ibid) on page No. 56, it has been stated that no person can append exactly similar signatures on documents at two different times even if placed in similar circumstances. This proposition, too, has not been disputed before me.



Thus taking the traced forgery as an exact science, the irresistible conclusion that can be reached is that the signatures Q-2, Q-3 and Q-4 are forged signatures, although some dis-similarities were pointed out by DW4 N.K.Jain, Expert while he was under cross-examination in respect of these transparencies on Exhibits PW3/2,4 and 6.

In my opinion the dis-similarities pointed out by Sh.N.K.Jain Expert have occurred because of forger tense and anxiety for a perfect result. The forger is very apt to be dis-satisfied with his work as first produced and quite often attempts to perfect it by careful over writing and re-touching. Such deviations are also caused because of hesitation also. In forgery only the fingers of forger work and are controlled by mind and some time when instructions are to be supplied by the mind after seeing model signature, there a pause comes in the forged signature. Therefore the slight deviation and dis-similarities deposed by DW4 N.K.Jain in super-imposition test are of little consequence.

When seeing with the help of magnifying glass even signatures on Q-1 and Q-5 on Ex.D2 and Ex.D6 notices respectively, allegedly appended on 25.02.1974, are found to be surprisingly dis-similar. A careful eye can see that "Singh" on the two documents is different. Letter 'M' of word (Pritam) is also distinctly different in two documents. The testimony of PW-1 Pritam Singh, plaintiff, PW-2 Yashpal Chand Jain, Expert and PW-3 Dewan K.S. Puri has been supported by super-imposition test and leads to the unescapable conclusion, the documents Ex.D2, Ex.D3 and Ex.D4 are not genuine documents and are forged by appending forged signatures thereon."

14. With regard to the findings recorded by the learned District Judge, it is evident that the learned Appellate Court has undertaken a detailed, methodical, and comprehensive examination of the testimonies of



the expert witnesses. The said analysis has been meticulously articulated in paragraphs 17 to 20 of the impugned judgment, wherein the evidentiary value, credibility, and probative force of the respective expert opinions have been thoroughly evaluated in the backdrop of the entire material available on record, which is as under:-

17. Exhibit D4 acknowledgment receipt and Exhibit D.21 excerpt from ledger are irreconcilable while Exhibit D.4 speaks that his share was relinquished transferred by Pritam Sirgh in favour of Nishan Singh defendant yet Exhibit D.21 copy of excerpt from ledger book for the year 1973-74 of Punjab Tractors and Implements Karnal shows that a sum of Rs. 21130-84 was drawn by Pritam Singh. In his testimony DW2 Nishan Singh defendant has stated so. As states above exhibit D.4 on one hand are Exhibit D.21 and oral statement of defendant Nishan Singh on the other are in congruent. It is pertinent to mention here that Pritam Singh, as alleged had retired from the partnership business at a time when a valuable property was being purchased by the firm at a fairly low price. This fact also shows that Pritam Singh had not retired from the firm but has been made a victim of fraud.
18. Since notice regarding dissolution deed Exhibit D.2, Retirement deed Exhibit D.3 and acknowledge- ment receipt Exhibit D.4 have been held to be forged one by me. I, as a necessary squeal, hold that partnership firm styled as M/S Punjab Tractors and Implements Karnal was never dissolved and that plaintiff had never retired from the same. Accordingly this issue is answered in favour of the plaintiff and against the defendants.

ISSUE NO.2



19. The reports of PW3 Dewan K.S.Puri and PW2 Yashpal Chand Jain having been found by me to be nearer reality, I need not dilate upon the factual position again in this issue, Exhibit D.6 is a notice, Singh allegedly, served by Pritam Singh upon defendant Nishan / intimating his desire to retire from the firm M/S Pritam Singh & Company with effect from 31.3.1974 Exhibit D.7 is retirement cum-relinquishment deed and Exhibit D.8 is acknowledgment receipt in respect of the assets and liabilities. DW2 Nishan Singh defendant has stated that notice Exhibit D.6. dated 25.2.1974 was served upon him by Pritam Singh and that it was received by him on 26.2.1974. An endorsement to this effect is also made at the foot of notice Exhibit D.6 DW2 Nishan Singh defendant has deposed that Exhibits D.6,D.7 and D.8 were signed by Pritam Singh in his presence. If Exhibit D.6 was signed by Pritam Singh in the presence Nishan Singh then why this notice was served on 26.2.1974 by Pritam Singh on Nishan Singh. This notice could have been delivered by hand just after signing it then and there. Signatures of Pritam Singh upon Exhibit D.6 is Q-5 Exhibit D.7 are Q-6 and Q7 and on Exhibit D8 is Q8. While DW4 Shri N.K.Jain expert has opined there disputed signatures to be genuine signatures of Pritam Singh, PW3 Yashpal Chand Jain Expert and PW3 Dewan K.S.Puri Expert have deposed to the contrary. They have asserted that disputed signatures 25 to Q8 are not genuine signatures of Pritam Singh and are forged one. They have also stated that signatures at Q.8 were traced and M-2 on Ex.D1/A was taken as model for forging signatures. Transparency Exhibit OW3/C-8 of model signature M-2 and disputed signature 08 coincides with each other in a super-imposition test. Human hand is not expected to write exactly alike at different times. Traced forgery having been held to



be an exact science I hold that disputed signature Q.8 is forged one from model signature M-2, DW4 N.K. Jain Expert has opined the signature Q.5, Q6, Q.7 and Q.8 to be genuine signatures. He has ignored not giving due Importance to the pen lifts, pauses, re-touchings and careful joints in these documents. Disputed signature Q.5 as shown in Exhibit D.51 is heavily re-touched at point Z-1-2-2 and Z-4, Retouching is also visible at point Z-3 and Z-5. At point 2-4 and point 4 pen lift is also apparent. In disputed signature Q7 (in Exhibit D-52, Q.6 has been wrongly mentioned by DW4) as shown in Exhibit D.52 re-touching at points 4,8,13 and 15 is visible. 'am' in Pritam is tremors. Disputed signature Q-7 appears to be clearly forged on even to a layman. Letters are slow drawn. When seen with the help of magnifying glass ink deposits embodied into the paper fiber are still visible to show that the writing has been erased. The signature is not in the center of paper but is towards right side. Almost in centre of page erasing marks are visible. It is thus clearly made out that signatures of Pritam Singh were first forged by the forger in the centre of the paper but he was not satisfied and then after erasing the same signatures towards right side were forged by him. Although disputed signatures Q-6 and Q-7 are on the document yet they are not alike. Letters 'F' R',",", Singh' in the two signatures are essentially different. Difference undisputedly is a result of forgery. Therefore, I hold that disputed signatures Q-5. Q-6 Q-7 and 08 are not genuine signatures of Pritam Singh and have been forged by the forger.

20. Nishan Singh defendant is held to be managing partner of the firms as held above in issue No.1”



15. The aforesaid findings recorded by the learned Courts below are required to be examined in the light of the legal principles relied upon by learned counsel for the appellants. In this regard, reliance has been placed upon the judgment of the Hon'ble Supreme Court in ***Garre Mallikharjuna Rao (Dead) by LRs vs. Nalabothu Punniiah, 2013(4) SCC 546***. In paragraph 14 of the said judgment, the Hon'ble Apex Court has, in turn, relied upon its earlier decision in ***Arjan Kumar Parmar vs. State of Rajasthan, 2012(4) SCC 406***, wherein it has been held in paragraph 28 as under:-

"28. The opinion of a handwriting expert is fallible/liable to error like that of any other witness, and yet, it cannot be brushed aside as useless. There is no legal bar to prevent the court from comparing signatures or handwriting, by using its own eyes to compare the disputed writing with the admitted writing and then from applying its own observation to prove the said handwritings to be the same or different, as the case may be, but in doing so, the court cannot itself become an expert in this regard and must refrain from playing the role of an expert, for the simple reason that the opinion of the court may also not be conclusive.

16. He further placed reliance upon the law laid down by the Hon'ble Supreme Court in ***Bhagwan Kaur vs. Maharaj Krishan Sharma, 1973(4) SCC 46***, wherein, in paragraph 26, it has been held as under:-

"The evidence of a handwriting expert, unlike that of a fingerprint expert, is generally of a frail character and its fallibilities have been quite often noticed. The courts should, therefore, be wary to give too much weight to the evidence of handwriting expert. In Sri Sri Kishore Chandra Singh Deo v. Babu Ganesh Prasad Bhagat and Others,



this Court observed that conclusions based upon mere comparison of handwriting must at best be indecisive and yield to the positive evidence in the case.”

16.1. Learned counsel further relied upon the judgment of the Hon’ble Supreme Court in ***S.P.S. Rathore vs. CBI, (2017) 5 SCC 817***, wherein, in paragraph 47, it has been held as under:-

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“Acting on the evidence of any expert, it is usually to see if that evidence is corroborated either by clear, direct or circumstantial evidence. The sole evidence of a handwriting expert is not normally sufficient for recording a definite finding about the writing being of a certain person or not. A court is competent to compare the disputed writing of a person with others which are admitted or proved to be his writings. It may not be safe for a court to record a finding about a person's writing in a certain document merely on the basis of expert comparison, but a court can itself compare the writings in order to appreciate properly the other evidence produced before it in that regard. The opinion of a handwriting expert is also relevant in view of Section 45 of the Evidence Act, but that too is not conclusive. It has also been held by this Court in a catena of cases that the sole evidence of a handwriting expert is not normally sufficient for recording a definite finding about the writing being of a certain person or not. It follows that it is not essential that the handwriting expert must be examined in a case to prove or disprove the disputed writing. It is opinion evidence and it can rarely, if ever, take the place of substantive evidence. Before acting on such evidence, it is usual to see if it is corroborated either by clear, direct evidence or by circumstantial evidence.”

16.2 It has been further held as under:-



“It is thus clear that uncorroborated evidence of a handwriting expert is an extremely weak type of evidence and the same should not be relied upon either for the conviction or for acquittal. The courts, should, therefore, be wary to give too much weight to the evidence of handwriting expert. It can rarely, if ever, take the place of substantive evidence. Before acting on such evidence, it is usual to see if it is corroborated either by clear, direct evidence or by circumstantial evidence.”

17. In ***Shashi Kumar Banerjee and Others vs. Subodh Kumar Banerjee*** 1996 SCC (Online) SC 114 , wherein in para No.21, it is held as under:-

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“Besides it is necessary to observe that expert's evidence as to handwriting is opinion evidence and it can rarely, if ever, take the place of substantive evidence. Before acting on such evidence it is usual to see if it is corroborated either by clear direct evidence or by circumstantial evidence. In the present case all the probabilities are against the expert's opinion and the direct testimony of the two attesting witnesses which we accept is wholly in consistent with it.”

18. In ***State of Maharashtra vs. Sukhdeo Singh*** 1992(3) SCC 700, it was held as under:-

“Before a court can act on the opinion evidence of a handwriting expert two things must be proved beyond any manner of doubt, namely, (i) the genuineness of the specimen/admitted handwriting of the concerned accused and (ii) the handwriting expert is a competent, reliable and dependable witness whose evidence inspires confidence.”

18.1. It was further held as under:-

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It is indeed true that by nature and habit, over a period of time, each individual develops certain traits which give a distinct character to his writings making it possible to identify the author but it must at the same time be realised that since handwriting experts are generally engaged by one of the contesting parties they, consciously or unconsciously, tend to lean in favour of an opinion which is helpful to the party engaging him. That is why we come across cases of conflicting opinions given by two handwriting experts engaged by opposite parties. It is, therefore, necessary to exercise extra care and caution in evaluating their opinion before accepting the same. So courts have as a rule of prudence refused to place implicit faith on the opinion evidence of a handwriting expert. Normally courts have considered it dangerous to base a conviction solely on the testimony of a handwriting expert because such evidence is not regarded as conclusive. Since such opinion evidence cannot take the place of substantive evidence, courts have, as a rule of prudence, looked for corroboration before acting on such evidence. True it is, there is no rule of law that the evidence of a handwriting expert cannot be acted upon unless substantially corroborated but courts have been slow in placing implicit reliance on such opinion evidence, without more, because of the imperfect nature of the science of identification of handwriting and its accepted fallibility. There is no absolute rule of law or even of prudence which has ripened into a rule of law that in no case can the court base its findings solely on the opinion of a handwriting expert but the imperfect and frail nature of the science of identification of the author by comparison of his admitted handwriting with the disputed ones has placed a heavy responsibility on the courts to exercise extra care and caution before acting on such opinion. Before a court can place reliance on the opinion of an expert, it must be shown that he has not betrayed any bias and the reasons on which he has based his opinion



are convincing and satisfactory. It is for this reason that the courts are wary to act solely on the evidence of a handwriting expert; that, however, does not mean that even if there exist numerous striking peculiarities and mannerisms which stand out to identify the writer, the court will not act on the expert's evidence. In the end it all depends on the character of the evidence of the expert and the facts and circumstances of each case.

30. In Ram Narain v. State of U.P. (1973) 2 SC 86 this Court was called upon to consider whether a conviction based on uncorroborated testimony of the handwriting expert could be sustained. This Court held: (SCC p. 90 para 6)

"[It is no doubt true that the opinion of handwriting expert given in evidence is no less fallible than any other expert opinion adduced in evidence with the result that such evidence has to be received with great caution. But this opinion evidence, which is relevant, may be worthy of acceptance if there is internal or external evidence relating to the document in question supporting the view expressed by the expert."

A similar view was expressed in the case of Bhagwan Kaur v. Maharaj Krishan Sharma' (1973) 4 SCC 46 in the following words:

"The evidence of a handwriting expert, unlike that of a finger- print expert, is generally of a frail character and its fallibilities have been quite often noticed. The courts should, therefore, be wary to give too much weight to the evidence of handwriting expert."

In Murari Lal v. State of M.P. (1980) SCC 704 this Court was once again called upon to examine whether the opinion evidence of a handwriting expert needs to be substantially corroborated before it can be acted upon to base a conviction. Dealing with this oft-repeated submission this Court pointed out: "Expert testimony is made relevant by Section 45 of the Evidence Act and where the



Court has to form an opinion upon a point as to identity of handwriting, the opinion of a person 'specially skilled' 'in questions as to identity of handwriting' is expressly made a relevant fact. There is nothing in the Evidence Act, as for example like illustration (b) to Section 114 which entitles the Court to presume that an accomplice is unworthy of credit, unless he is corroborated in material particulars, which justifies the court in assuming that a handwriting expert's opinion is unworthy of credit unless corroborated. The Evidence Act itself (Section 3) tells us that 'a fact is said to be proved when, after considering the matters before it, the Court either believes it to exist or considers its existence so probable that a prudent man ought, under the circumstances of the particular case, to act upon the supposition that it exists'. It is necessary to occasionally remind ourselves of this interpretation clause in the Evidence Act lest we set an artificial standard of proof not warranted by the provisions of the Act. Further, under Section 114 of the Evidence Act, the Court may presume the existence of any fact which it thinks likely to have happened, regard being had to the common course of natural events, human conduct, and public and private business, in their relation to facts of the particular case. It is also to be noticed that Section 46 of the Evidence Act makes facts, not otherwise relevant, relevant if they support or are inconsistent with the opinions of experts, when such opinions are relevant. So, corroboration may not invariably be insisted upon before acting on the opinion of an handwriting expert and there need be no initial suspicion. But, on the facts of a particular case, a court may require corroboration of a varying degree. There can be no hard and fast rule, but nothing will justify the rejection of the opinion of an expert supported by unchallenged reasons on the sole ground that it is not f



corroborated. The approach of a court while dealing with the opinion of a handwriting expert should be to proceed cautiously, probe the reasons for the opinion, consider all other relevant evidence and decide finally to accept or reject it."

After examining the case-law this Court proceeded to add:

"We are firmly of the opinion that there is no rule of law, nor any rule of prudence which has crystallised into a rule of law, that opinion-evidence of a handwriting expert must never be acted upon, unless substantially corroborated. But, having due regard to the h imperfect nature of the science of identification of handwriting, the approach, as we indicated earlier, should be one of caution. Reasons for the opinion must be carefully probed and examined. All other relevant evidence must be considered. In appropriate cases, corroboration may be sought. In cases where the reasons for the opinion are convincing and there is no reliable evidence throwing a doubt, the uncorroborated testimony of an handwriting expert may be accepted. There cannot be any inflexible rule on a matter which, in the ultimate analysis, is no more than a question of testimonial weight."

What emerges from the case-law referred to above is that a handwriting expert is a competent witness whose opinion evidence is recognised as relevant under the provisions of the Evidence Act and has not been equated to the class of evidence of an accomplice. It would, therefore, not be fair to approach the opinion evidence with suspicion but the correct approach would be to weigh the reasons on which it is based. The quality of his opinion would depend on the soundness of the reasons on which it is founded. But the court cannot afford to overlook the fact that the science of identification of handwriting is an imperfect and frail one as compared to the science



of identification of fingerprints; courts have, therefore, been wary in placing implicit reliance on such opinion evidence and have looked for corroboration but that is not to say that it is a d rule of prudence of general application regardless of the circumstances of the case and the quality of expert evidence. No hard and fast rule can be laid down in this behalf but the court has to decide in each case on its own merits what weight it should attach to the opinion of the expert.”

19. Relying on the authoritative pronouncements of the Hon’ble Apex Court, learned counsel for the appellant contended that the learned Courts below erred in discarding the direct, credible testimony of marginal witnesses and circumstantial evidence in favour of mere opinion evidence of the handwriting expert.

19.1. In the present case, the expert, Diwan K.S. Puri, did not merely submit a report comparing standard and disputed signatures but further demonstrated before the trial Court that the disputed signatures on documents Ex.D2, Ex.D3, Ex.D4, and Ex.D8 were the result of traced forgery. His demonstration, based on the method of superimposition, established the traced nature of the signatures beyond doubt. The integrity and recognized competence of Diwan K.S. Puri as an expert further lends credence to his conclusions.

19.2. Learned counsel for the appellant submitted that, in instances of conflict between expert opinions, settled law mandates that the Court should adopt the opinion corroborated by direct evidence. In ***Piara Singh & Ors. v. State of Punjab, 1977 (4) SCC 452***, it was held:-

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“It seems to us that where there is a conflict between the opinion of two experts the Court should normally accept the evidence of the expert whose evidence is corroborated by direct evidence of the case which according to the court is reliable. In the case of The Queen v. Ahmed Ally (1869) 11 Suth WR (Cri) 25, a Division Bench of the Calcutta”

19.3. Similarly, in ***Kishan Chand v. Sita Ram & Ors., AIR 2005 P&H 156***, it was held:-

“It is well settled that opinion of an expert cannot be more reliable than the statement of a witness of fact and a finding cannot be based on sole testimony of an expert opinion. The conclusions based on a comparison of handwriting would require Independent corroboration as has been held by the Supreme Court in Sri Sri Sri Kishore Chandra Singh Deo v. Babu Ganesh Prasad Bhagat, AIR 1954 SC 316.”

20. The method of superimposition employed by Diwan K.S. Puri is a recognized and authoritative test for determining whether disputed signatures are traced from model signatures. In ***Altaf Hussain v. Nasreen Zahra, AIR 1978 All. 515***, the Allahabad High Court held that superimposition constitutes a reliable and scientifically accepted method to establish traced forgery, wherein it has been held as under:-

“The report mentioned about the super-imposition test and the graphical test. It is an accepted fact that the same person cannot reproduce exactly the same signature twice. It may be similar in many respects but cannot be exactly alike. Where two signatures, when superimposed, one upon the other, show that they tally in every respect the conclusion is that one has been traced from the other. That is the conclusion that has been arrived at in the present case I see no reason to discard the testimony of



P.W 1. The report and the evidence of P.W 1 corroborates the evidence of the plaintiff. Plaintiff's case and stand is that she never made the disputed signatures. The evidence of P.W 1 and the report, Ex. 12, support that stand, but that is not all. There are other circumstances to be taken notice of.”

21. It is well-established that, akin to fingerprints, no two individuals can produce identical handwriting. Moreover, even the same individual cannot replicate their own signature or writing precisely at different points in time. This fundamental principle implies that whether signatures are executed by the same person at different times or copied by a different person, they will invariably exhibit differences. A perfect replication of a signature is, therefore, virtually impossible; should such identical signatures be produced, it is indicative of traced forgery. In other words, just as fingerprints of two individuals cannot be identical, signatures, even if penned by the same individual at separate times, cannot coincide perfectly. When such exact similarity is observed, it establishes beyond reasonable doubt that the later signatures are a result of manual tracing.

22. The test of superimposition constitutes a classic forensic technique employed by handwriting experts to detect traced forgery. The mathematical impossibility of reproducing identical signatures over time underpins the forensic validity of this method, a principle famously exemplified in the ***Howland Will Case of 1867***. In that landmark case, a Will was challenged on the grounds of forged signatures, and ***Benjamin Peirce***, a Professor of Mathematics at Howard University, employed



statistical analysis to demonstrate that the disputed signatures were exact replicas of the original. By examining thirty downward strokes in the name “Sylvia Ann Howland,” Peirce determined that the probability of perfect natural overlap was approximately one in five per stroke. Applying the multiplication rule of probability, the likelihood of all thirty strokes coinciding naturally was astronomically low effectively impossible demonstrating manual tracing.

22.1. In the present matter, the expert Diwan K.S. Puri applied the same scientifically rigorous superimposition test and concluded that the disputed signatures on documents Ex.D2, Ex.D3, Ex.D4, and Ex.D8 were traced from the original signatures in the partnership deeds. The admitted partnership deeds dated 13.07.1965 (Ex.D1) and 19.03.1970 (Ex.D5) were executed years prior to the alleged retirement-cum-relinquishment deeds dated 17.07.1974, thereby creating a temporal gap. The perfect congruence of signatures across these temporally distant documents, as demonstrated through transparencies, firmly establishes traced forgery. The expert report, grounded in mathematical accuracy and forensic science, was rightly accorded primacy by the learned Courts below over the direct and circumstantial evidence adduced by the appellant.

22.2. As regards the testimony of DW-8 Fateh Singh, who purportedly acted as a marginal witness to documents Ex.D3, Ex.D4, Ex.D7, and Ex.D8, it is evident from his deposition that he was a chance witness present at the execution of already typed documents. His familial connections to the parties did not render him an arranged or authoritative



attesting witness. Under normal circumstances, execution of critical documents such as retirement deeds and receipts between partners would necessitate properly arranged witnesses. Accordingly, the trial Court rightly disregarded his testimony in favor of the expert opinion.

22.3. Further, accounting records maintained by appellant-defendant Nishan Singh reveal his control over the financial documentation. The alleged payments to Pritam Singh, claimed to be made in cash, were supported solely by receipts subsequently established as forged by expert analysis. In cross-examination, contradictions between the appellant-defendant's and DW-8 Fateh Singh's testimonies regarding balances due to Pritam Singh further undermine the reliability of direct evidence. Wherein Nishan Singh deposed that payments were made on that day, whereas DW-8 deposed that Pritam Singh acknowledged that nothing is due. Likewise, notices purportedly served upon the appellant-defendant by the respondent-plaintiff (Ex.D2, Ex.D6) were inconsistently acknowledged, corroborating the trial Court's rejection of their validity.

22.4. Given that the retirement deeds and receipts are conclusively established as traced forgeries, it follows that the partnership continued to exist. Consequently, the suit filed by the respondent-plaintiff was rightly held to be within limitation. As for Amarjit Singh, the proof that the original partnership between Pritam Singh, Amarjit Singh, and Nishan Singh subsisted precludes any subsequent, independent partnership between Amarjit Singh and Nishan Singh or any claim of retirement from the subsequent partnership. The learned Courts below, therefore, correctly



decreed the suits and dismissed the version advanced by the appellant-defendant.

22.5. In light of the foregoing, both appeals are **dismissed**, and the judgments and decrees of the learned First Appellate Court are hereby affirmed.

23. Consequent upon the final adjudication of the principal matter, all pending miscellaneous applications, if any, arising out of or in connection with these proceedings, are deemed disposed of by necessary implication. In view of the conclusions reached herein, no separate or independent orders are required with respect to such applications, as their adjudication has become entirely infructuous and academic.

24. A copy of this consolidated judgment shall be prepared and formally recorded on the connected file, thereby ensuring its official incorporation and availability for all purposes, both incidental to and consequential upon, the present proceedings.

24.03.2026
Gaurav Sorot

(**VIRINDER AGGARWAL**)
JUDGE

Whether reasoned / speaking?	Yes / No
Whether reportable?	Yes / No