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

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Date of Decision : 02.04.2026

+ RFA(COMM) 101/2023

AMAN VERMA

.....APPELLANT

Through: Mr. Anil Devlal, Ms. Rita, Mr.
Rakesh Tiwari and Ms. Neetu
Badolia, Advocates

versus

PARAMJEET SINGH

.....RESPONDENT

Through: None

CORAM:

HON'BLE MR. JUSTICE V. KAMESWAR RAO

HON'BLE MS. JUSTICE MANMEET PRITAM SINGH ARORA

V. KAMESWAR RAO , J. (ORAL)

1. This present appeal has been filed against the judgment of the learned District Judge-03 (Commercial Court), Dwarka Court dated 31.01.2023 in CS(COMM) 95/2022, whereby the Court has decreed the suit for recovery in favour of the plaintiff and against the defendant.
2. The plaintiff/respondent had filed the suit against the defendant for recovery of Rs.3,32,720/- along with *pendente lite* and future interest. The plaintiff is a proprietor of GRD Electronics, a distributor of a number of companies manufacturing electronic goods. The defendant/respondent is also in the business of electronic goods, in the name of New Aman Electronics.



3. We may narrate a brief factual background of the present case, as borne out from the appeal. The respondent had business relations with Mr. Dinesh Kumar, the father of appellant and proprietor of firm namely Aman Electronics. The respondent used to supply the electronic goods to Aman Electronics till 13.11.2020. On 17.12.2020 the father of appellant passed away and then with the suggestion and promise of help by the respondent, the appellant started a new firm and shop by name of New Aman Electronics at Main Ranhola Raod, Vikas Nagar, Uttam Nagar, New Delhi. As per the earlier promise, the respondent started fresh supply of electronics goods to the new firm of the appellant from 04.02.2021 till 18.07.2021 and all the payments whereof were cleared by the appellant. In fact, the appellant had made a surplus payment of Rs.57,000/- to the respondent. It is stated that the respondent himself started the supply of goods to New Aman Electronics and the appellant had cleared all dues from time to time. It is stated that the respondent knowing well that the appellant is inexperienced, sent a legal notice to the appellant with a *malafide* intention to extort money.

4. It is the case of the appellant that the online transfer receipts, cash paid receipts on invoices, ledger and accounts register make it clear that there is nothing outstanding against the appellant, which fact was duly made clear by the appellant in his written statement. It is alleged by the appellant that the respondent failed to file invoices for the claimed amount of Rs.3,23,030/- and Rs.3,32,720/-, rather filed the invoices along with the suit from June 2021, which is after four months of the supply and which were not subject matter to the dispute. The appellant on the other hand, filed all the necessary invoices along with his written statement, conclusively



proving the receipts Rs.1,80,000/- *vide* invoice dated 04.02.2021 and Rs.2,00,000/- *vide* accounts register, totaling to Rs.3,80,000/- against the claimed amount.

5. It is stated that the invoice dated 04.02.2021 for Rs.1,80,000/- bears the signature of the driver of the respondent, which was accepted by the learned District Judge. However, the accounts register for the other amount of Rs.2,00,000/- bears the signature of Mr. Jasvinder Singh @ Lucky, showing acceptance of the amounts, was not accepted by the Commercial Court. It is the case of the appellant that Jasvinder Singh @ Lucky is the nephew of the respondent, and his signatures were affixed on most of the invoices issued by the respondent. Though, the respondent did not identify the signatures of Jasvinder Singh @ Lucky, during cross examination, he admitted that bills were generated by the said person and tax invoices of the respondent also bear his signatures.

6. Further, in another commercial case, filed by the respondent for recovery against the appellant, which though was dismissed by the Court on 29.04.2023, the respondent in cross examination had relied upon the signatures of his nephew Jasvinder Singh @ Lucky.

7. It is the case of the appellant that the Commercial Court failed to appreciate that the receipt of Rs. 2,00,000/- bears the signature of authorised signatory of the respondent and also that the respondent had not filed the invoices for which he is claiming recovery. It also failed to observe that even the receipt for Rs.1,80,000/- which was accepted bore the same signatures of Mr. Jasvinder Singh @ Lucky as authorised signatory.



8. It is stated that the above makes it clear that all the payments were duly cleared by the appellant and there was nothing due towards the respondent, but in fact it is the respondent, who is liable to pay Rs.57,000/- back to the appellant.

9. He has prayed that the impugned judgment dated 31.01.2023 be set aside.

10. The following issues were framed by the Commercial Court:-

“1. Whether the plaintiff is entitled to recover from the defendant a sum of Rs. 3,32,720/-, as prayed for in the plaint ? (OPP)

2. if the answer to the issue no. 1 is in affirmative, whether the plaintiff is entitled to interest, if so, at what rate and for which period? OPP.

3. Relief?”

11. Insofar as the issue no. 1 is concerned, the Commercial Court held in paragraph 13.13 as under:-

“13.13 As per the plaintiff, the total amount outstanding against the defendant is Rs. 3,23,030/- (Rupees three lac twenty three thousand and thirty only). However, the defendant has been able to show that he has paid Rs. 1,80,000/- (Rupees one lac and eighty thousand only), in cash to the plaintiff through his driver Sh. Dharamraj. In view of the aforesaid, it is considered that the plaintiff is entitled to recover from the defendant, a sum of Rs. 1,43,030/- (Rupees one lac forty three thousand and thirty only). (Rs. 3,23,030/- Rs. 1,80,000/- Rs. 1,43,000/-) Issue no. 1 is decided accordingly, in favour of the plaintiff and against the defendant.”

12. The basis for the Commercial Court to hold that the respondent herein is entitled to the amount of Rs. 1,43,030/- is primarily by holding that the



respondent herein has received an amount of Rs. 1,80,000/- and as such the respondent is entitled to balance amount of Rs. 1,43,030/-. The aforesaid finding of the Commercial Court is by holding that the statement of the defendant i.e. the appellant herein that all the payments were cleared by him against the supply of goods by the plaintiff and rather extra payment to the tune of Rs. 57,000/- was made to the plaintiff/respondent has not been proved. During his cross-examination, DW-1 has stated that he has obtained receipt of one Dharamraj for Rs. 1,80,000/- by which the Commercial Court inferred that the appellant/defendant did make the payment of Rs. 1,80,000/- to the plaintiff through his driver Dharamraj. However, on the aspect on receipt of Rs.2,00,000/- by Jasvinder Singh @ Lucky is concerned, the defendant, who sought to rely upon the accounts register, the Commercial Court held that the defendant/appellant had neither produced the original accounts register nor deposed in his affidavit that the same bears the signatures of Jasvinder Singh@Lucky in token of receipt of Rs. 2,00,000/- and as such, he has not been able to prove payment of Rs. 2,00,000/- in cash to the plaintiff through his nephew Jasvinder Singh @ Lucky.

13. The submission of the learned counsel for the appellant is primarily that the conclusion drawn by the Commercial Court is perverse inasmuch as most of the invoices including the invoice dated 04.02.2021 bears the signatures of the nephew of the respondent Jasvinder@Lucky and the same is shown in the register, receiving Rs. 2,00,000/-. The counsel for the appellant has referred to document marked as DW-1/4 wherein according to the counsel for the appellant, it is clearly depicted that the amount of Rs.2,00,000/- was received by Jasvinder Singh @ Lucky on 25.02.2021.



This document has not been dealt with by the Commercial Court. The finding of the Commercial Court is primarily two fold that the appellant/defendant has not produced the original account register nor has it deposited in the affidavit exhibited DW/Ex-1. We are unable to accept such a finding of the Commercial Court for the reason that if the cross-examination of Paramjeet Singh/respondent herein is seen, it is clear that the original of the register was brought by the defendant/appellant and the same was shown to the witness as is clear from the following paragraph:-

“I have seen the page of the register brought by the defendant. It does not bear signature of Lucky against the figure of Rs.2 lacs, a copy of the said page of the register is Mark PW1/D1 (OSR).”

14. The above makes it clear that the original of the register was produced. If the said exhibit DW-1/4 (PW-1/D1) is seen against the account of Rs. 2,00,000/-, it becomes clear that Jasvinder Singh @ Lucky did sign in receipt of Rs. 2,00,000/- on 25.02.2021. If that be so, the conclusion of the Commercial Court in this regard cannot be accepted.

15. There is no appearance for the plaintiff/respondent in these proceedings though the said respondent was served and was duly represented by Mr. Rajeev Katiyan, Advocate on 26.09.2023, 06.11.2023, 29.01.2024 and 09.07.2024 when the matter was adjourned for 28.11.2024. There was no appearance for the plaintiff/respondent on 28.11.2024 and in any of the hearings thereafter.

16. In view of the above, the conclusion drawn by the Commercial Court by decreeing the suit only to the extent of Rs.1,43,030/- is not sustainable as we find that the amount of Rs.2,00,000/- was also paid by the appellant to



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the respondent. The judgment/decreed dated 31.01.2023 in CS (COMM) 95/2022 is set aside. The decree sheet be prepared accordingly.

17. The appeal is disposed of.

V. KAMESWAR RAO, J

MANMEET PRITAM SINGH ARORA, J

APRIL 02, 2026/sr