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

Judgment reserved on: 18.12.2025
Judgment pronounced on: 09.01.2026

\+ RFA(COMM) 511/2024 & CM APPL. 73848/2025 (Seeking extension of time for deposit of interest on the principal decretal amount filed by the Appellant No. 2)

PUNJAB GASKET INDUSTRIES AND ANR. .....Appellants

Through: Mr. Nagendra Benipal, Mr. Vikas Khatri, Mr. Anmol Singh and Mr. Manas Khatri, Advocates.

versus

MURTAZA ALI .....Respondent

Through: Mr. Mukesh Gupta, Mr. Farah Shah and Mr. Sachin Singh Shahi, Advocates.

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

JUDGMENT

HARISH VAIDYANATHAN SHANKAR, J.

1. The present Appeal, filed under Section 13 of the Commercial Courts Act, 2015 read with Section 96 of the **Code of Civil Procedure 1908**[1], is directed against the **Judgement dated 12.08.2024**[2] passed by the learned **District Judge, Commercial**

[1] CPC
[2] Impugned Review Judgement

Court-02, West District, Tis Hazari Courts, Delhi[3], in **Review Application No. MISC DJ 150/2024**[4], arising out of the **Judgment dated 15.01.2024**[5], passed in CIV DJ 896/2018, titled '*Murtaza Ali v. Punjab Gaskets Industries & Ors.*'.

2. By way of the Impugned Review Judgment, the learned Trial Court allowed the Review Application filed by the Plaintiff/ Respondent herein and, in consequence thereof, decided Issue Nos. 1 and 2 in his favour and against the Defendants/Appellants herein. The learned Trial Court further proceeded to pass a decree for a sum of Rs. 23,90,242.50/- along with costs. The Plaintiff/Respondent herein was further held entitled to simple interest @ 12% per annum on the outstanding amount for the period 01.09.2015 to 31.08.2018, as well as *pendente lite* and future interest @ 12% per annum till the actual realization of the decretal amount.

3. It is pertinent to note that the Original Judgment had dismissed the suit filed by the Plaintiff/Respondent herein solely on a limited and specific ground, *namely*, that the Plaintiff had failed to place on record the mandatory certificate under Section 65B of the **Indian Evidence Act, 1872**[6], and had also not complied with the requirements of Order XI Rule 6 of the CPC. On account of such non-compliance, the learned Trial Court held that the Plaintiff had failed to duly prove the Ledger Account relied upon in support of his claims.

4. For the sake of clarity, uniformity and consistency, the parties to the present Appeal shall hereinafter be referred to in accordance

---

[3] Trial Court
[4] Review Application
[5] Original Judgement
[6] IE Act

with their respective ranks before the learned Trial Court.

BRIEF FACTS:

5. Defendant No. 1 is a registered partnership firm engaged in the business of manufacturing, trading, and exporting various automobile parts to customers located outside India. Defendant No. 2, Mr. Gursharan Singh, is a partner of Defendant No. 1 and is responsible for managing and supervising the day-to-day affairs of the said partnership firm. The Plaintiff, through M/s Printers, which is a sole proprietorship concern, has been engaged in the business of the sale and printing of packaging material.

6. The Plaintiff and the Defendant-Firm were engaged in commercial dealings during the period from 2010 to 2015. During the course of these transactions, particularly in the years 2014 and 2015, the Defendant-Firm allegedly began receiving frequent complaints from its overseas customers regarding the inferior quality of packaging material supplied by the Plaintiff.

7. It is stated that the nature and frequency of the complaints gradually intensified, resulting in rejection of certain consignments by the customers of the Defendant-Firm on the ground of sub-standard packaging quality. The customers allegedly threatened to discontinue further business relations with the Defendant-Firm unless the quality of the packaging material was rectified.

8. The Defendant-Firm brought the aforesaid quality-related concerns to the notice of the Plaintiff. In response, the Plaintiff issued credit notes in respect of the rejected goods and assured the Defendant-Firm that the quality of the packaging material would be improved in future supplies.

9. It is further stated that, acting upon the assurances extended by the Plaintiff, the Defendant-Firm continued to export goods packaged with the material supplied by the Plaintiff. However, the Defendant-Firm received further letters of rejection from its customers in respect of goods exported during the months of July 2014andNovember 2014. The Defendant-Firm thereafter made repeated representations to its customers seeking reconsideration of the rejected consignments, assuring them of improved quality in future supplies.

10. According to the Defendant-Firm, the customers did not accede to its representations and consequently withheld payment for the rejected consignments. This allegedly resulted in substantial financial loss to the Defendant-Firm, including expenses incurred towards manufacturing, export, warehousing, and storage of the rejected goods, amounting in aggregate to Rs. 38,61,558/-.

11. In view of the aforesaid circumstances, the Defendant-Firm ceased placing further purchase orders upon the Plaintiff, with the last purchase order having been issued on 30.06.2015, and the last payment having been made on 20.08.2015. Subsequently, *vide* letter dated 07.12.2015, the Defendant-Firm informed the Plaintiff of the defects in the goods supplied and requested repayment in respect of the defective products, along with their return. The Plaintiff allegedly assured the Defendants that the losses would be adjusted against the outstanding dues.

12. After cessation of business transactions between the parties, and as reflected in the ledger account maintained for the period 01.04.2010 to 31.03.2016, the Defendant-Firm was allegedly liable to pay a sum of Rs. 23,90,242.50/- to the Plaintiff. Alleging failure on the part of

the Defendant-Firm to clear the outstanding amount, the Plaintiff instituted a suit for recovery bearing CS/DJ No. 896/2018 on 06.08.2018 before the learned Trial Court, seeking recovery of Rs. 34,65,852/-, comprising the principal amount along with interest, and further claiming *pendente lite* and future interest.

13. The learned Trial Court, *vide* the Original Judgment dated 15.01.2024, dismissed the suit filed by the Plaintiff on the ground of non-compliance with the mandatory requirements of Section 65B of the IE Act, and Order XI Rule 6 of the CPC, holding that the ledger accounts relied upon by the Plaintiff were inadmissible in evidence.

14. Aggrieved by the said judgment, the Plaintiff preferred a Review Application under Order XLVII Rule 1 read with Section 151 of the CPC. By way of the judgment impugned herein, the learned Trial Court allowed the Review Application and reversed its earlier finding on the limited issue of admissibility of the ledger accounts, and consequently decreed the suit in favour of the Plaintiff.

15. The Defendants, being aggrieved by the Impugned Review Judgment dated 12.08.2024, have preferred the present Appeal.

<u>CONTENTIONS OF THE APPELLANTS/ DEFENDANTS</u>:

16. Learned counsel for the Defendants would submit that the learned Trial Court gravely erred in reversing the Original Judgment solely on the premise that a certificate under Section 65B of the IE Act was found to be available on record, inasmuch as the mere existence or physical presence of such a certificate could not, by itself, justify the recall or alteration of the Original Judgment, particularly in the absence of any independent, substantive, or corroborative evidence to establish the genuineness and correctness of the ledger account and

the invoices relied upon by the Plaintiff.

17. Learned counsel for the Defendants would further contend that the Plaintiff manifestly failed to discharge the burden of proving the alleged outstanding dues, since the only persons competent to prove the invoices and the computer-generated ledger account, *namely*, the billing clerk, Mr. Naveen Pandit, and the accountant, Mr. Tilak Raj Kohli, were admittedly not examined, despite the Plaintiff's categorical admission that the invoices were issued by the former and the ledger was maintained by the latter, and, therefore, in the absence of their examination, the oral testimony of PW-1/Plaintiff was wholly insufficient to establish the authenticity, accuracy, and admissibility of the documents relied upon.

18. Learned counsel for the Defendants would submit that, even otherwise, the certificate under Section 65B of the IE Act was not issued by a competent or authorized person, inasmuch as it stood admitted that the computer system containing and generating the ledger account was operated and maintained by the accountant, Mr. Tilak Raj Kohli, who neither issued the said certificate nor stepped into for his depostion, thereby rendering the certificate *non est* in the eyes of law and inadmissible in evidence, and consequently, the suit of the Plaintiff ought to have been dismissed on this ground alone.

19. It would further be urged by the learned counsel for the Defendants that the ledger statement relied upon by the Plaintiff purportedly covered an extensive period from the year 2010 to 2016, whereas the invoices placed on record were confined only to the limited period of 2014-2015, and, in the absence of any independent witness to prove the ledger or complete and corresponding invoices to

corroborate the entries therein, the ledger could not have been relied upon to fasten liability upon the Defendants. It would further be submitted that, in view of the mandate of Section 34 of the IE Act, entries in books of account, including those maintained in electronic form, cannot by themselves create or fasten liability, and, therefore, the mere presence of a certificate under Section 65B of the IE Act could not have been treated as sufficient to hold that the ledger account stood duly proved.

20. It would also be submitted by the learned counsel for the Defendants that the Defendants had already made payments against the invoices relied upon by the Plaintiff and that, in fact, no outstanding dues were payable, and, on the contrary, owing to the substandard quality of goods supplied by the Plaintiff, the customers of the Defendants had withheld payments, thereby causing financial loss to the Defendants.

CONTENTIONS OF THE RESPONDENT/ PLAINTIFF:

21. ***Per contra***, learned counsel for the Plaintiff would support the findings recorded in the Impugned Review Judgment and would urge that the ledger account maintained by the Plaintiff for the period 01.04.2010 to 31.03.2016 unequivocally reflects that a sum of Rs. 23,90,242.50/- remains outstanding and payable by the Defendants towards the price of goods duly supplied.

22. Learned counsel for the Plaintiff would submit that despite the lapse of more than thirty-four months from the date of the last payment, the Defendants failed and neglected to discharge their lawful liability, and, in such circumstances, the Plaintiff would be entitled not only to recovery of the principal outstanding amount but also to

interest thereon, as awarded by the learned Trial Court.

23. Learned counsel for the Plaintiff would submit that *vide* the Original Judgment, the learned Trial Court had, in paragraphs 11 to 19, undertaken a detailed and reasoned examination of the pleadings as well as the evidence on record, duly applying its mind to the facts of the case and assigning cogent reasons therefor; however, while deciding Issue Nos. 1 and 2 against the Plaintiff in paragraphs 20 and 21, the learned Trial Court dismissed the suit solely on the erroneous premise that the certificate under Section 65B of the IE Act had not been filed.

24. Learned counsel for the Plaintiff would further submit that the aforesaid finding was factually incorrect, since the certificate under Section 65B of the IE Act had already been placed on record at the very stage of institution of the suit, and therefore, the learned Trial Court rightly exercised its review jurisdiction and committed no error in reversing the Original Judgment by way of the Impugned Review Judgment, since the non-consideration of an existing certificate constituted an error apparent on the face of the record, and consequently, the learned Trial Court rightly decreed the suit in favour of the Plaintiff.

25. Learned counsel for the Plaintiff would submit that from the evidence on record, it stood conclusively established that none of the partners of the Defendant-Firm entered for their deposition in support of the defence, thereby warranting an adverse inference against the Defendants.

26. It would further be submitted that while the Plaintiff duly proved the ledger account relied upon, the Defendants failed to

produce any rebuttal ledger, and, on the contrary, DW-1 admitted in his testimony that the relevant ledger had been destroyed; further, the invoices exhibited as Ex. PW-1/B bore the signatures of one "Ravi", and DW-1, *namely*, Ravi Saxena, during cross-examination, gave evasive and misleading answers in relation to the said invoices.

27. It would also be submitted that the Defendants failed to place on record any credit notes to substantiate their allegation that the material supplied by the Plaintiff was defective in any manner, and additionally, no specific suggestions were put to PW-1 during cross-examination furnishing particulars or details of any alleged defective material with reference to any invoice or bill, thereby further strengthening the Plaintiff's claim as held in the Impugned Review Judgment.

28. Except as noted above, no other substantial arguments were advanced by the parties.

ANALYSIS:

29. We have heard the learned counsel appearing for the parties at considerable length and, with their able assistance, have carefully examined the pleadings, documents, and evidence placed on record. We have also perused the findings recorded by the learned Trial Court in both the Original Judgment as well as the Impugned Review Judgment, in addition to the post-hearing written submissions filed by the respective parties.

30. At the outset, we deem it appropriate to reproduce the analysis and findings recorded by the learned Trial Court in the Original Judgment on the issues that arose for consideration. The relevant paragraphs thereof have been extracted hereinabove:

"**6.** On the basis of the pleadings, the learned ADJ framed the following issues vide order dated 26.11.2018:

ISSUES:

1. Whether the plaintiff is entitled for therecovery of Rs. 34,65,852? OPP

2. Whether the plaintiff is entitled for interest,if yes, at what rate and for what period? OPP

3. Relief.

*****

8. I have heard the arguments addressed by Sh. Abhishek Sharma, learned counsel for plaintiff and Sh. Suraj Kumar Jaiswal, learned counsel for defendants. I have also perused the entire court record and the written submissions filed on behalf of the parties with utmost care.

9. At the outset, it was urged by Learned Counsel for defendants that suit was liable to be dismissed for nonjoinder of necessary parties. The argument of Learned Counsel for defendants deserves outright rejection as Order 30 of CPC deals with suits by or against firms and persons carrying on business in names other than their own. Order 30 Rule 1(1) CPC provides that any two or more persons claiming or being liable as partners and carrying on business in India may sue or be sued in the name of the firm, if any, of which such persons were partners at the time of accruing of cause of action. Order 30 Rule 1 (2) CPC provides that where persons sue or are sued as partners in the name of their firm under Sub Rule (1), it shall, in the case of any pleading or other document required by or under this Court to be signed, verified or certified by the plaintiff or the defendant, be sufficient if such pleading or other document is signed, verified or certified by any of such persons. In a case cited as BHARAT SARVODAYA MILLS COMPANY LTD VS. MOHATTA BROTHERS reported as AIR 1969 GUJ. 178, Hon'ble High Court of Gujarat relied upon the decisions of Hon'ble Supreme Court and observed as under:

> "In Purushottam & Co. v. Manilal & Sons, AIR 1961 SC 325, at p. 328 their Lordships of the Supreme Court considered the definition of the term 'firm' in Section 4 of the Act, and observed that it was clear from the provisions of the Act that the word 'firm' or the 'firm name' was merely a compendious description of all the partners collectively. It followed, therefore, that where a suit was filed in the name of a firm it was still a suit by all the

partners of the firm unless it was proved that all the partners had not authorised the suit. A firm is not a legal entity in the sense of a company and when a suit is filed in the name of the firm it is in reality a suit by all the partners of the firm. At p. 329 also their Lordships observed that the provisions of Rule 2 show that although the suit was filed in the name of the firm a disclosure had to be made, on demand in writing or on behalf of any defendant, of names and places of residence of all the persons constituting the firm, on whose behalf the suit was instituted. The provisions of Rule 2 would indicate that although the suit was filed in the name of the firm it was nonetheless a suit by all the partners of the firm because if a disclosure of the names of the partners was asked for by any defendant, on such disclosure, the suit must proceed as if the partners had been named as plaintiffs in the suit, even though the proceedings would nevertheless be continued in the name of the firm. <u>It was, therefore, clear that the provisions of Order 30. Rules 1 and 2 were enabling provisions to permit several persons who were doing business as partners to sue or be sued in the name of the firm</u>. Their Lordships observed that Rule 2 would not have been in the form it was if the suit instituted in the name of the firm was not regarded as, in fact a suit by the partners of the firm. <u>Their Lordships again considered the question in Mandalse Devi v. M. Ramnarain Private Ltd., AIR 1965 SC 1718 at p. 1720. Their Lordships observed that for the sake of convenience Order 30 of the Code permits a firm to sue or be sued in the firm name "as if it were a corporate body"</u>. Their Lordships, however, observed that the legal fiction must not be carried too far. For some purposes the law has extended a limited personality to a firm—See Bhagwati Morarji Gokuldas v. Alembic Works Co. Ltd., AIR 1948 PC 100 -- but the firm is not a legal entity. See AIR 1961 SC 325 at p. 339. Lindley on Partnership, 12th Edition pp. 27-28. The persons who are individually called partners are collectively called a firm, and the name under which their business is carried on is called the firm name. See Section 4 of the Indian Partnership Act, 1932. Order 30, Rule 1 of the Code enables two or more persons claiming or being liable as partners and carrying on business in India to sue or be sued in the name of the firm of which they were partners at the time of the accrual of the cause of action. Rule 1 shows that individual partners sue or are sued in their collective firm name. Rule 2 provides that on disclosure of the names of partners of the plaintiff firm, the suit proceeds as if they are named as plaintiffs in the plaint. Rule 6 provides that the persons sued in the firm name must appear individually in their own names. A suit by or in the name of a firm is thus really a suit by or in the name of all its partners. See Rodriquez v. Speyer Brothers, 1919 AC 59 and AIR 1961 SC 325 at pages 328. 329, 330. So also a suit against the firm is really a suit against all the partners of the firm. Their Lordships quoted a passage of Lindley L. J. in Western National Bank of City of New York V. Perez, Trisanna and Co., 1891-1 QB 304 at p. 314 as under :--

> "When a firm's name is used, it is only a convenient method of denoting those persons who compose the firm at the time, when that name is used, and a plaintiff who sues partners in the name of their firm in truth sues them individually, just as much as if he had set out all their names."

The decree passed in the suit, though in form against the firm, is in effect a decree against all the partners. After laying down this legal position, their Lordships applied that ratio to the facts of that case. In that case the firm of Jagatsons International Corporation was sued. As the suit was brought against that firm, their Lordships held that the Maharaja of Sirmur and all other partners were sued as if the plaint had set out their names, and the decree passed in the suit was in reality a decree against all the partners of the firm including the Maharaja of Sirmur.. .... From this subsequent decision by their Lordships of the Supreme Court it appears to be a settled position that such suits by or against a firm under Order 30 are in reality suits by partners or against the partners at the "time when the cause of action accrued."

(emphasis supplied)

10. In the instant case, plaintiff impleaded the partnership firm as defendant No.1 which implied that plaintiff was suing the partners of the firm individually. Therefore, in view of the ratio cited above, it is crystal clear that the suit of the plaintiff cannot be dismissed for non-joinder of second partner of defendant no.2.

****

13. It is relevant to note that the information given by the learned counsel for defendants was w.r.t. account No. 90411000098 held by defendant No.1 at the then Syndicate Bank (now Canara Bank), Sadar Bazar Branch which is an OD Account and not wr.t.

transfers made from account No. 170100500 of Syndicate Bank, Sadar Bazar Branch. The said fact was also verified by Manager, Canara Bank (erstwhile Syndicate Bank), Sadar Bazar Branch who retrieved Statement of its Ledger Account No. 170100500 for the date 20.08.2015. In view of the aforesaid documents which are of sterling quality and are unimpeachable, there is not an iota of doubt that the last payment was made by the defendant on 20.08.2015. Consequently, it is held that the present suit was instituted well within the period of limitation and therefore, is not barred by limitation.

14. My findings on issue Nos. 1 and 2 are as follows:

<u>Issue Nos. 1 and 2:</u>

1. Whether the plaintiff is entitled for the recovery of Rs. 34,65,852? OPP
2. Whether the plaintiff is entitled for interest, if yes, at what rate and for what period? OPP

To prove its case, plaintiff examined Sh. Murtaza Ali, partner of plaintiff firm as PW1 who tendered his evidence by way of affidavit as Exhibit PW1/1 wherein he reiterated the contents of plaint and relied upon the following relevant documents:

1. Ledger Account for the period from 01.04.2010 to 31.03.2016 (Ex.PW1/A);
2. Carbon copies of invoices (Ex. PW1/B colly.).

15. To rebut the claim of plaintiff, defendants examined AR/ Manager of defendants i.e Ravi Saxena as DW1. In his evidence by way of affidavit (Ex.DW1/1), Ravi Saxena/ DW1 relied upon the following documents:

1. Special Power of Attorney dated 13.11.2018 (Ex.DW1/A);
2. True Copy of partnership deed (Ex.DW1/B);
3. Copy of letters dated 12.08.2014 and 17.11.2014 (Mark A and Mark B colly.);
4. Copy of letter dated 07.12.2015 (Mark PW1/D1).

16. The case of the plaintiff is primarily based upon the ledger account (Ex.PW1/A) for the period 01.04.2010 to 31.03.2016 and invoices (Ex.PW1/B) which pertain to the business transactions between the plaintiff and defendants. It is an undisputed fact that plaintiff and defendants were in a business relationship since long and the plaintiff was supplying packaging material to the defendants against invoices including invoices (Ex. PW1/B). The perusal of the Written Statement reflects that the defendants did not dispute that the packaging material was supplied to the defendants vide invoices (Ex. PW1/B) which are dated 03.04.2014, 08.04.2014, 19.04.2014, 20.05.2014, 12.06.2014, 15.06.2014, 10.07.2014, 24.07.2014, 31.07.2014, 07.09.2014, 16.09.2014, 27.09.2014, 08.11.2014, 22.11.2014, 01.12.2014, 10.12.2014, 10.01.2015, 28.02.2015, 27.04.2015 and 30.06.2015. The only defence which was raised by defendants was that due to the sub-standard defective packaging material supplied by plaintiff, the defendants suffered a loss of Rs. 38,61,558/-. It was claimed that the foreign customers of defendants refused to make payments to defendants as the goods exported by defendants which were packaged in the material supplied by plaintiff got rusted. Pursuant thereto, the defendants had vide letter dated 07.12.2015 which was admittedly received by the plaintiff, had informed the plaintiff qua the defective packaging material and had requested to take back the same. The plaintiff, however, turned a blind eye and did not take back the defective goods. Suit of the plaintiff was also defended on the ground that the defendants had already made payments qua the invoices (Ex. PW1/B) and that the Ledger Account (Ex. PW1/A) of the plaintiff was incorrect.

17. It was simultaneously claimed by the defendants that sincethe defendants had received complaints from its foreigncustomers and they had raised serious concern with theplaintiff, the plaintiff had issued credit notes against thepayments already received against the supply of defectivegoods.

18. In the nutshell, the case of the defendants is that the defendants had already made payments against the invoices (Ex. PW1/B) and no amount was due and payable to the plaintiff. Rather, it was the defendants who had sustained a loss of Rs. 38,61,558/-.

19. The plaintiff in order to establish that the payments against invoices (Ex. PW1/B) was due and payable, placed on record the print out of its Ledger Account (Ex. PW1/A). Since, the entries in the Ledger Account (Ex. PW1/A) were strongly refuted by the learned counsel for defendants, therefore, in order to prove the entries in

Ledger Account (Ex. PW1/A), it was imperative that the plaintiff proved the print out of Ledger Account in accordance with law or in the alternative, place on record the complete bank statement from the time, the parties had business relationship (since 11.05.2010).

20. It is noteworthy that plaintiff neither filed any certificate u/s 65B of the Indian Evidence Act nor complied with the provision of Order XI Rule 6 CPC to prove Ledger Account (Ex. PW1/A). It is no more res integra that certificate under Section 65B of the Indian Evidence Act is mandatory to prove any electronic record. In judgment titled as STATE OF KARNATAKA VS. T. NASEER @ NASIR @ THANDIANTAVIDA NASEER decided on 06.11.2023 in SPECIAL LEAVE PETITION (CRL.) NO. 6548 OF 2022, the Hon'ble Supreme Court discussed both the landmark judgments (ANWAR P.V. VS. P.K. BASHEER & ORS., reported as 2014 (10) SCC 473 and ARJUN PANDITRAO KHOTKAR VS. KAILASH KUSHANRAO GORANTYAL AND ORS. decided on 14.07.2020 reported as 2020(3) SCC 216) of the Apex Court in this regard. The relevant text is reproduced hereunder:

> "8. This Court in Anwar's case (supra) has opined that a certificate under Section 65B of the Act is not required if electronic record is used as a primary evidence. Relevant paragraph thereof is quoted herein below:
>
> > "24. The situation would have been different had the appellant adduced primary evidence, by making available in evidence, the CDs used for announcement and songs. Had those CDs used for objectionable songs or announcements been duly got seized through the police or Election Commission and had the same been used as primary evidence, the High Court could have played the same in court to see whether the allegations were true. That is not the situation in this case. The speeches, songs and announcements were recorded using other instruments and by feeding them into a computer, CDs were made therefrom which were produced in court, without due certification. Those CDs cannot be admitted in evidence since the mandatory requirements of Section 65-B of the Evidence Act are not satisfied. It is clarified that notwithstanding what we have stated herein in the preceding paragraphs on the secondary evidence of electronic record with reference to Sections 59, 65-A and 65-B of the Evidence Act, if an electronic record as such is used as primary evidence under Section 62 of the Evidence Act, the same is admissible in evidence, without compliance with the conditions in Section 65-B of the Evidence Act." (Emphasis added)

9. The aforesaid issue was subsequently considered by this Court in Arjun Panditrao Khotkar's case (supra). It was opined that there is a difference between the original information contained in a computer itself and the copies made therefrom. The former is primary evidence and the latter is secondary one. The certificate under Section 65-B of the Act is unnecessary when the original

document (i.e., primary evidence) itself is produced. Relevant paragraph '33' thereof is extracted below:

> "33. The non obstante clause in sub-section (1) makes it clear that when it comes to information contained in an electronic record, admissibility and proof thereof must follow the drill of Section 65-B, which is a special provision in this behalf — Sections 62 to 65 being irrelevant for this purpose. However, Section 65-B(1) clearly differentiates between the "original" document — which would be the original"electronic record" contained in the "computer" in which the original information is first stored — and the computer output containing such information, which then maybe treated as evidence of the contents of the "original" document. All this necessarily shows that Section 65-B differentiates between the original information contained in the "computer" itself and copies made therefrom — the former being primary evidence, and the latter being secondary evidence." (Emphasis added)"

21. Since, it is not in dispute that no certificate u/s 65B of Indian Evidence Act was filed by the plaintiff, applying the ratio of the judgment (Supra) to the facts of the instant case, it is crystal clear that Ledger Account (Ex.PW1/B) is not admissible in evidence. Therefore, in my considered opinion, the plaintiff failed to prove that he is entitled to recover Rs.34,65,852/- from the defendants.

In view of aforesaid discussion, issue Nos. 1 and 2 are decided against the plaintiff. Suit is dismissed accordingly.

No order to cost.

Decree sheet be drawn accordingly."

31. From a bare reading of the extracted portion of the Original Judgment, it is evident that after framing the issues for adjudication in paragraph 6, the learned Trial Court first proceeded to examine the preliminary objections relating to maintainability under Rule 1 Order XXX of the CPC and the issue of limitation, which exercise was

undertaken in paragraphs 9 to 13.

32. Thereafter, the learned Trial Court proceeded to examine the principal issues, *namely*, Issue Nos. 1 and 2, conjointly, as Issue No. 1 relating to entitlement of recovery was the substantive issue, while Issue No. 2 pertained to entitlement of interest and was consequential in nature. While undertaking this exercise, the learned Trial Court took note of the evidence adduced by both parties.

33. However, in paragraph 19 of the Original Judgment, the learned Trial Court observed that in order to prove the entries in the Ledger Account (*Ex. PW1/A*), it was imperative for the Plaintiff either to prove the printout of the ledger in accordance with law or, in the alternative, to place on record the complete bank statements covering the entire period of business dealings between the parties commencing from 11.05.2010.

34. Having found that the ledger account relied upon by the Plaintiff constituted electronic evidence which, according to the learned Trial Court, was not supported by a certificate under Section 65B of the IE Act, the learned Trial Court dismissed the suit, particularly since the alternative mode suggested by it, *namely*, the production of complete bank statements from the inception of the business relationship, was also not available on record.

35. As the certificate under Section 65B of the IE Act was already available on record, the Plaintiff preferred the Review Application, which came to be allowed by the learned Trial Court upon noticing an error apparent on the face of the record, *namely*, the non-consideration of the Section 65B certificate despite its presence on the judicial file.

36. Upon allowing the review, the learned Trial Court proceeded to

re-examine the matter in light of the existing Section 65B certificate and also considered the objection raised by the Defendants that the said certificate had not been formally exhibited. After examining these aspects in detail and applying the settled legal position governing electronic evidence, the learned Trial Court ultimately decreed the suit in favour of the Plaintiff. The relevant extract of the Impugned Review Judgment is reproduced hereinbelow:

> "**5.** In order to settle the issue in question, it will not be out of place to revisit the legal position with respect to requirement of certificate under Section 65 B of Indian Evidence Act. In the judgment titled as STATE OF KARNATAKA VS. T. NASEER @ NASIR @ THANDIANTAVIDA NASEER decided on 06.11.2023 in SPECIAL LEAVE PETITION (CRL.) NO. 6548 OF 2022, the Hon'ble Supreme Court discussed both the landmark judgments (ANWAR P.V. VS. P.K. BASHEER & ORS., reported as 2014 (10) SCC 473 and ARJUN PANDITRAO KHOTKAR VS. KAILASH KUSHANRAO GORANTYAL AND ORS. decided on 14.07.2020 reported as 2020(3) SCC 216) of the Apex Court in this regard. The relevant text is reproduced hereunder:
>
> > "8. This Court in Anwar's case (supra) has opined that a certificate under Section 65B of the Act is not required if electronic record is used as a primary evidence. Relevant paragraph thereof is quoted herein below:
> >
> > > "24. The situation would have been different had the appellant adduced primary evidence, by making available in evidence, the CDs used for announcement and songs. Had those CDs used for objectionable songs or announcements been duly got seized through the police or Election Commission and had the same been used as primary evidence, the High Court could have played the same in court to see whether the allegations were true. That is not the situation in this case. The speeches, songs and announcements were recorded using other instruments and by feeding them into a computer, CDs were made therefrom which were produced in court, without due certification. Those CDs cannot be admitted in evidence since the mandatory requirements of Section 65-B of the Evidence Act are not

satisfied. It is clarified that notwithstanding what we have stated herein in the preceding paragraphs on the secondary evidence of electronic record with reference to Sections 59, 65-A and 65-B of the Evidence Act, if an electronic record as such is used as primary evidence under Section 62 of the Evidence Act, the same is admissible in evidence, without compliance with the conditions in Section 65-B of the Evidence Act." (Emphasis added)

9. The aforesaid issue was subsequently considered by this Court in Arjun Panditrao Khotkar's case (supra). It was opined that there is a difference between the original information contained in a computer itself and the copies made therefrom. The former is primary evidence and the latter is secondary one. The certificate under Section 65-B of the Act is unnecessary when the original document (i.e., primary evidence) itself is produced. Relevant paragraph '33' thereof is extracted below:

> "33. The non obstante clause in sub-section (1) makes it clear that when it comes to information contained in an electronic record, admissibility and proof thereof must follow the drill of Section 65-B, which is a special provision in this behalf — Sections62 to 65 being irrelevant for this purpose. However, Section 65-B(1) clearly differentiates between the "original" document — which would be the original "electronic record" contained in the "computer" in which the original information is first stored — and the computer output containing such information, which then maybe treated as evidence of the contents of the "original" document. All this necessarily shows that Section 65-B differentiates between the original information contained in the "computer" itself and copies made therefrom — the former being primary evidence, and the latter being secondary evidence." (Emphasis added)"

6. The Hon'ble Supreme Court in the judgment (supra) apart from reiterating that certificate under Section 65 B of Indian Evidence Act is the mandatory requirement also held a liberal view that parties can file certificate under Section 65 B of Indian Evidence Act at any stage of the trial and not necessarily with the electronic evidence. From the plain reading of the judgment, therefore an inference can be drawn that the certificate under Section 65B of Indian Evidence Act, although is a mandatory requirement to prove electronic evidence, it does not have to be mandatorily exhibited or proved in evidence. The practice directions under Section 18 of The Commercial Courts Act, Commercial Division and Commercial Appellate Division of The High Court Act' 2015 also provides a clue and supports this view of mine. The Rule 2 of the practice directions provides as under:

> "Where parties seek to rely upon any documentary evidence, they must include the same alongwith the plaint and identify the relevant content of such documentary evidence on which they rely. Where the documentary evidence is in electronic form, parties shall furnish requisite affidavit under Section 65 B of the Indian Evidence Act,1872, in support of the said electronic record. They shall also state in such affidavit that to the best of the deponent's knowledge and belief, such computer system operated properly at the material time, the deponent was provided with relevant data, and the printout in question represents correctly, or it is appropriately derived from, relevant data."

7. The Rule 2 in clear terms states that "where the documentary evidence is in electronic form, parties shall furnish requisite affidavit under Section 65 B of the Indian Evidence Act'1872, in support of the said electronic record." The language used in Rule 2 is FURNISH and not EXHIBIT. Therefore, in my opinion, as long as the party which relies upon any electronic record furnishes a certificate under Section 65 B of the Indian Evidence Act supporting the electronic record and complies with the pre requisites of Section 65 B of Indian Evidence Act, the same would suffice and electronic record would be deemed proved.

8. In the instant case, there is not an iota of doubt that it was only due to an inadvertent error and oversight of this Court that certificate under Section 65 B of Indian Evidence Act which was already on record, was not considered. Since, it was already on record, I am of the view that mere filing and not exhibition was sufficient for plaintiff to considered opinion that the plaintiff successfully proved his Ledger Account (Ex.PW1/A) in accordance with law.

9. Accordingly, para 20 of the judgment dated 15.01.2024 be read as under:

*****

Since, it is not in dispute that certificate u/s 65B of Indian Evidence

Act was filed by the plaintiff, applying the ratio of the judgment (Supra) to the facts of the instant case, it is crystal clear that Ledger Account (Ex.PW1/A) is admissible in evidence. Therefore, in my considered opinion, the plaintiff has proved that he is entitled to recover principle amount of Rs.23,90,242.50 from the defendants.

Plaintiff has claimed interest amount of Rs. 10,75,609.50 calculated @ 15% per annum from the date of invoices. Perusal of invoices (Ex. PW1/B, colly) reflects that the same do not bear any interest clause on outstanding payment. However, in the interest of justice, plaintiff is entitled to simple interest @ 12% per annum on the outstanding amount w.e.f. 01.09.2015 till 31.08.2018. In so far as pendentilite and future interest @15% is concerned, I am of the considered view that interest of justice would be met with if interest @12% per annum is granted to the plaintiff.

So far as pendente lite and future interest @15% is concerned, I am of the considered opinion that simple interest @ 12% per annum is just and reasonable and would meet the ends of justice. Thus, plaintiff is also held entitled to pendente lite and future interest @ 12% per annum w.e.f. the date of institution of the present suit till its actual realization.

In view of aforesaid discussion, issue Nos. 1 and 2 are decided in favour of the plaintiff and against the defendants.

RELIEF

In view of my aforesaid discussion, present suit is decreed in favour of the plaintiff and against the defendant for a principal amount of Rs.23,90,242.50 along with cost. Plaintiff is also held entitled to simple interest @ 12% per annum on the outstanding amount w.e.f. 01.09.2015 till 31.08.2018 with pendente lite and future interest @ 12% per annum till its actual realization.

Pre-institution mediation fees, if any, be also added to the cost. Decree sheet be drawn accordingly.

File be consigned to Record Room."

37. A cumulative reading of both the Original Judgment and the Impugned Review Judgment passed by the learned Trial Court clearly demonstrates that the case was examined in depth on facts as well as on law. The learned Trial Court had, in the Original Judgment,

comprehensively recorded the factual background, framed the issues, and evaluated the evidence led by the parties. The dismissal of the suit in the Original Judgment was not on merits, but solely on a technical ground, namely, the perceived absence of a certificate under Section 65B of the IE Act, which was considered fatal since the Plaintiff's claim was founded primarily on electronic evidence.

38. Once it was brought to the notice of the learned Trial Court, in review proceedings, that the Section 65B certificate was already on record and that its non-consideration was the result of an inadvertent oversight, the learned Trial Court correctly exercised its review jurisdiction. Upon rectifying the said error apparent on the face of the record, the learned Trial Court proceeded to evaluate the admissibility and evidentiary value of the ledger account in accordance with law, and thereafter passed the decree in favour of the Plaintiff.

39. It is therefore evident that the Impugned Review Judgment cannot be read in isolation or divorced from the Original Judgment. Both judgments are required to be read conjointly and harmoniously. The Impugned Review Judgment merely cures a technical defect which had earlier resulted in dismissal of the suit and carries the adjudicatory process to its logical conclusion after considering material that was already part of the record. The review proceedings did not amount to a rehearing of the matter or reappreciation of evidence beyond permissible limits, but were confined to correcting a manifest procedural error.

40. Upon such correction, the learned Trial Court continued its examination of the plaintiff's claim, found that the ledger account stood duly proved in accordance with law, and consequently decreed

the suit in favour of the Plaintiff along with interest, costs, and ancillary reliefs, as detailed in the Impugned Review Judgment.

41. Having thus clarified the factual and procedural position as hereinabove, we now proceed to examine the principal contention raised by the Defendants in the present Appeal, wherein they challenge the sufficiency and admissibility of the evidence adduced by the Plaintiff and contend that the reliance placed by the learned Trial Court on the Plaintiff's ledger account is legally unsustainable.

42. The principal submission of the Defendants, founded upon Section 34 of the IE Act, is that entries in the books of account, including a ledger, must necessarily be corroborated by independent evidence, and that such entries by themselves are insufficient to fasten liability.

43. We find merit in the legal proposition canvassed by the Defendants to the extent that Section 34 of the IE Act indeed provides that though entries in books of account regularly kept in the course of business are relevant, such entries "*shall not alone*" be sufficient evidence to charge any person with liability.

44. However, when the present case is examined in its entirety, including the oral and documentary evidence placed before the learned Trial Court, which examination is well within the jurisdiction of this Court as a First Appellate Court, the factual position that emerges is that the Plaintiff's case is not founded solely upon the ledger account. Rather, the ledger is duly corroborated by surrounding facts and circumstances, documentary material, and consistent oral testimony led by the Plaintiff.

45. In his cross-examination before the learned Trial Court, the

Plaintiff consistently deposed that he was personally involved in the business transactions with the Defendant-Firm. Further, the Plaintiff categorically denied the Defendants' assertion that payments had been made against the invoices/bills filed along with the suit. Despite extensive cross-examination, no material contradiction or infirmity could be elicited so as to discredit the Plaintiff's testimony.

46. On the other hand, a bare perusal of the testimony of the sole defence witness, who was the Manager of Defendant No. 1 and examined on the strength of a Special Power of Attorney, reveals that his evidence falls short of substantiating the defence set up by the Defendants. His deposition is largely evasive, lacks specificity, and does not inspire confidence so as to probabilize the defence version on the face of the record.

47. It is also significant that the Plaintiff's consistent case was that the business dealings were primarily conducted with Defendant No. 2, who was a partner of Defendant No. 1. In such circumstances, it would have been far more plausible and natural for one of the partners of the Defendant-Firm, who was directly involved in the transactions, to enter the witness box and depose in support of the defence.

48. Notably, during the course of oral arguments before us, a specific query was put to the learned counsel appearing for the Defendants as to why none of the partners stepped forward for their deposition. The response offered was evasive and failed to satisfactorily explain this conspicuous omission.

49. The Defendants also attempted to set up a case that, on account of the alleged sub-standard supply of goods by the Plaintiff, they suffered substantial losses amounting to approximately Rs.

38,61,558/-. However, beyond bald assertions, no cogent material has been placed on record to substantiate such alleged losses. It is pertinent to note that neither was any counter-claim filed nor was any independent proceeding initiated by the Defendants to recover the alleged loss, which significantly weakens the credibility of this defence.

50. It is a well-settled principle of civil jurisprudence that disputes of a civil nature are required to be adjudicated on the touchstone of *'preponderance of probabilities'* and not on the strict standard of proof applicable to criminal proceedings. The burden initially lies upon the Plaintiff to establish a *prima facie* case in support of the claim put forth. Once such initial burden is discharged by leading cogent, reliable, and admissible evidence, the onus thereafter shifts upon the Defendants to rebut the Plaintiff's case by producing evidence of an equal or greater probative value so as to tilt the balance of probabilities in their favour.

51. In the present case, the Plaintiff has not rested his claim merely upon a solitary piece of evidence. On the contrary, the Plaintiff has supported his claim through a duly proved ledger account, corroborated by contemporaneous invoices and vouchers for the period from 01.04.2014 to 31.03.2016(*Ex. PW1/B*), which clearly reflect the course of commercial dealings between the parties.

52. The Plaintiff has further fortified his case by leading consistent and credible oral evidence, which has remained largely unshaken during cross-examination. The documentary and oral evidence produced by the Plaintiff, when read conjointly, forms a coherent and consistent chain establishing the liability of the Defendants.

53. In stark contrast, the Defendants have failed to discharge the onus that shifted upon them. They have neither produced any documentary material to contradict the entries in the Plaintiff's ledger nor placed on record any bank statements, receipts, or other contemporaneous records to substantiate their assertion of payment or to probabilize their defence.

54. Equally, the oral evidence led on behalf of the Defendants lacks clarity, specificity, and credibility, and does not inspire confidence. In the absence of any material of comparable evidentiary worth, the defence raised remains speculative and unsupported.Viewed in this backdrop, the evidentiary balance clearly tilts in favour of the Plaintiff. Consequently, the challenge raised by the Defendants to the sufficiency and reliability of the Plaintiff's evidence is wholly untenable.

55. So far as the contention raised by the Defendants is concerned that the certificate under Section 65B of the IE Act was filed by the Plaintiff himself and not by his accountant, Mr. Tilak Raj Kohli, and that for this reason the said certificate is not in accordance with law, the same does not merit acceptance.

56. We find no force in the aforesaid submission for more than one reason. At the outset, it is undisputed that the Plaintiff is running a sole proprietorship concern and is personally managing the affairs of the business. Being the sole proprietor, the Plaintiff is fully conversant with the facts, transactions, and circumstances forming the subject matter of the dispute. He is, therefore, competent to depose in respect thereof and to certify the manner in which the electronic records were generated, stored, and produced.

57. More importantly, Section 65B(4) of the IE Act does not mandate that the certificate must necessarily be issued by an accountant or by any particular designated person. The statutory requirement is that the certificate must be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities, as the case may be. The provision further clarifies that it shall be sufficient if the matters stated in the certificate are based on the best of the knowledge and belief of the person issuing it. The relevant portion of Section 65B of the IE Act is reproduced hereunder:

> “**65B. Admissibility of electronic records.**
>
> *****
>
> (4) In any proceedings where it is desired to give a statement in evidence by virtue of this section, a certificate doing any of the following things, that is to say, —
>
> (a) identifying the electronic record containing the statement and describing the manner in which it was produced;
>
> (b) giving such particulars of any device involved in the production of that electronic record as may be appropriate for the purpose of showing that the electronic record was produced by a computer;
>
> (c) dealing with any of the matters to which the conditions mentioned in sub-section (2) relate,
>
> and purporting to be signed by a person occupying a responsible official position in relation to the operation of the relevant device or the management of the relevant activities (whichever is appropriate) shall be evidence of any matter stated in the certificate; and for the purposes of this subsection it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.”

58. The language of Section 65B(4) of the IE Act, which has been reproduced hereinabove, is explicit and leaves no manner of doubt that the legislature has consciously adopted a flexible and pragmatic approach, keeping in view the realities of business and technological operations.

59. The legislative intent for such flexibility is clearly provided in the use of the phrase "*in relation to the operation of the relevant device*", which is then followed by the phrase "*or the management of the relevant activities*". The provision does not read that the signatory has to be a person occupying a responsible position who operates the device. To our mind, in the case of a sole proprietorship, the proprietor is usually a person who is fully tuned into the transactions of the business and would certainly be a "*person occupying a responsible official position in relation to the operation of the relevant device a person*".

60. The usage of the phrase "*in relation to*", confers a certain amount of flexibility as respects the person who may issue the certificate. Assuming *arguendo* that a hypertechnical approach were to be taken, one certainly cannot contend that the proprietor is not a "*person occupying a responsible official position in relation to the management of the relevant activities*".

61. We also take note of the fact that the express terms of the provision do not mandate that the certificate is necessarily to be issued by the author of the document itself. It is only to be given by a person who is in a sufficiently responsible position to identify the record and the manner in which it was produced, as well as to give the particulars of the device(s) involved in its production.

62. The said provision does not mandate that the certificate must necessarily be issued by the author of the document or the operator of the concerned device. In fact, a three-Judge Bench of the Hon'ble Supreme Court, in ***Mohd. Arif v. State (NCT of Delhi)***[7], after an

[7](2023) 3 SCC 654

exhaustive exposition of the law on the subject and reiterating the principles laid down in ***Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal***[8], held that such a certificate may be issued by a person who is the owner and/or the operator of the device. The relevant extract from ***Mohd. Arif*** *(supra)* is reproduced below:

> "**22.** The last decision on the point is a three-Judge Bench decision of this Court in***Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal, (2020) 7 SCC 1,*** which was rendered on a reference to a larger Bench because of the observations in***Shafhi Mohammad v. State of H.P., (2018) 2 SCC 801***. The Bench concluded in ***Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal, (2020) 7 SCC 1*** as under :
>
> > "*73*. The reference is thus answered by stating that:
> >
> > *73.1.****Anvar P.V. v. P.K. Basheer, (2014) 10 SCC 473***, as clarified by us hereinabove, is the law declared by this Court on Section 65-B of the Evidence Act. The judgment in***Tomaso Bruno v. State of U.P., (2015) 7 SCC 178***, being per incuriam, does not lay down the law correctly. Also, the judgment in***Shafhi Mohammad v. State of H.P., (2018) 2 SCC 801***, and the judgment dated 3-4-2018 reported as***Shafhi Mohammad v. State of H.P., (2018) 5 SCC 311***, do not lay down the law correctly and are therefore overruled.
> >
> > *73.2*. The clarification referred to above is that the required certificate under Section 65-B(4) is unnecessary if the original document itself is produced. This can be done by the owner of a laptop computer, computer tablet or even a mobile phone, by stepping into the witness box and proving that the device concerned, on which the original information is first stored, is owned and/or operated by him. In cases where the "computer" happens to be a part of a "computer system" or "computer network" and it becomes impossible to physically bring such system or network to the court, then the only means of providing information contained in such electronic record can be in accordance with Section 65-B(1), together with the requisite certificate under Section 65-B(4). The last sentence in para 24 in***Anvar P.V. v. P.K. Basheer, (2014) 10 SCC 473***, which reads as '… *if an electronic record as such is used as primary evidence under Section 62 of the Evidence Act* …' is thus clarified;

[8](2020) 7 SCC 1

> it is to be read without the words '*under Section 62 of the Evidence Act*, …'. With this clarification, the law stated in para 24 of***Anvar P.V. v. P.K. Basheer, (2014) 10 SCC 473*** does not need to be revisited.
>
> *73.3*. The general directions issued in para 64 (supra) shall hereafter be followed by courts that deal with electronic evidence, to ensure their preservation, and production of certificate at the appropriate stage. These directions shall apply in all proceedings, till rules and directions under Section 67-C of the Information Technology Act and data retention conditions are formulated for compliance by telecom and internet service providers.
>
> *73.4*. Appropriate rules and directions should be framed in exercise of the Information Technology Act, by exercising powers such as in Section 67-C, and also framing suitable rules for the retention of data involved in trial of offences, their segregation, rules of chain of custody, stamping and record maintenance, for the entire duration of trials and appeals, and also in regard to preservation of the metadata to avoid corruption. Likewise, appropriate rules for preservation, retrieval and production of electronic record, should be framed as indicated earlier, after considering the report of the Committee constituted by the Chief Justices' Conference in April 2016."
>
> (emphasis supplied)
>
> It must now be taken to have been settled that the decision of this Court in***Anvar P.V. v. P.K. Basheer, (2014) 10 SCC 473*** as clarified in***Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantyal, (2020) 7 SCC 1*** is the law declared on Section 65-B of the Evidence Act."

63. Assuming that the hyper-technical argument of the Defendants that the Plaintiff himself was not the operator/ author, there appears to be no denial that the Plaintiff was not the owner of the device.

64. In the present case, the Plaintiff, who is also the proprietor, has furnished the Section 65B certificate affirming the manner in which the electronic ledger was maintained and produced, and the certificate satisfies the statutory requirements contemplated therein.

65. In view of the clear statutory mandate and the factual matrix of the present case, the objection raised by the Defendants is devoid of

any legal substance. Consequently, we hold that the certificate under Section 65B of the IE Act filed by the Plaintiff is in accordance with law, and the contention of the Defendants to the contrary is accordingly rejected.

DECISION:

66. In view of the foregoing discussion, detailed analysis of the evidence on record, and the settled principles of law, we are of the considered opinion that the present Appeal is wholly devoid of merit. The Impugned Review Judgment dated 12.08.2024, read with the Original Judgment dated 15.01.2024, passed by the learned Trial Court, reflects a correct and judicious appreciation of the facts and the applicable law and does not suffer from any infirmity warranting interference by this Court. Accordingly, the present Appeal is dismissed.

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

68. No Order as to costs.

ANIL KSHETARPAL, J.

HARISH VAIDYANATHAN SHANKAR, J.

JANUARY 09, 2026/sm/her