4 CS (COMM.) 419/25

R V Solutions Pvt Ltd Vs. Arun Kumar

05.06.2026 (At 10:23AM)

Present : Sh. Ankit Miglani, Ld. Counsel for the plaintiff through video conferencing.

1. A fresh Statement of Truth was filed on behalf of plaintiff in respect of latest amended plaint dated 06.02.2026. Through the amendment, plaintiff has given more details of the invoices, which remained unpaid, in para 6 of the amended plaint and amendment has been sought to incorporate these facts. Keeping in view the initial stage of the case, application is allowed. Amended plaint is taken on record.
2. Submissions heard on the point of limitation, which is so explained in para 14 of the amended plaint.
3. In nutshell, as per details explained in para 6 of the plaint, there were outstanding amount in the sum of Rs.5,54,666/- in respect of invoices starting from 03.09.2020 up to 03.02.2021. Plaintiff has claimed that it was a mutual current running account and accordingly limitation is to be applied as per Article 1 of Schedule of Limitation Act. For the purpose of computation of limitation, plaintiff has sought the exemption granted by Hon'ble Supreme Court in **In Re: Cognizance for Extension of Limitation, (2022) 3 SCC 117** and on the basis of the same, plaintiff pleads that the limitation to file this suit began to run since 01.03.2022. Plaintiff has further taken benefit of time period spent in pre-litigation mediation since 03.06.2023 to 06.09.2023 i.e. for a period of 95 days.

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According to plaintiff, the limitation for them expired on 06.06.2025 and this suit being filed on 24.05.2025 was well within limitation.

4. Heard and perused.

5. I treat the claim of plaintiff to be covered within ambit of Article 1 of the Schedule of Limitation Act and according to Article 1, the limitation is to be counted for three years from the close of the year in which last item admitted or proved as entered in the mutual running account. Accordingly, in respect of claim of the plaintiff, the limitation is to be counted after 31.03.2021. As per claim of the plaintiff, the aforesaid amount was outstanding as on 31.03.2021 i.e. the end of the concerned financial year. If limitation is counted from 01.04.2021, same would have expired on 31.03.2024. If the benefit of directions given by Hon'ble Supreme Court in the above mentioned case would have been applicable, then the limitation would have been started to run from 01.03.2022, however, it is to be looked into that whether plaintiff was entitled for that benefit.

6. It is relevant to read the directions given therein completely. The last portion of the directions are very relevant. The directions given in ***Cognizance for Extension of Limitation, In re*, (2022) 3 SCC 117**, are as under: -

> "**5.1.** The order dated 23-3-2020 [*Cognizance for Extension of Limitation, In re*, (2020) 19 SCC 10 : (2021) 3 SCC (Cri) 801] is restored and in continuation of the subsequent orders dated 8-3-2021 [*Cognizance for Extension of Limitation, In re*, (2021) 5 SCC 452 : (2021) 3 SCC (Civ) 40 : (2021) 2 SCC (Cri) 615 : (2021) 2 SCC (L&S) 50] , 27-4-2021 [*Cognizance for Extension*

> *of Limitation, In re*, (2021) 17 SCC 231 : 2021 SCC OnLine SC 373] and 23-9-2021 [*Cognizance for Extension of Limitation, In re*, 2021 SCC OnLine SC 947] , it is directed that the period from 15-3-2020 till 28-2-2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.
>
> **5.2.** Consequently, the balance period of limitation remaining as on 3-10-2021, if any, shall become available with effect from 1-3-2022.
>
> **5.3.** <u>In cases where the limitation would have expired during the period between 15-3-2020 till 28-2-2022</u>, notwithstanding the actual balance period of limitation remaining, <u>all persons shall have a limitation period of 90 days from 1-3-2022. In the event the actual balance period of limitation remaining, with effect from 1-3-2022 is greater than 90 days, that longer period shall apply.</u>"

7. Hon'ble Supreme Court in **DDA v. Tejpal & Ors. [2024 INSC 456]** has clarified that:-

> "45. Sagufa Ahmed (supra) construed that the orders passed In Re: Cognizance for Extension of Limitation (supra) were intended to benefit vigilant litigants who were prevented due to the pandemic and the lockdown, from initiating proceedings within the period of limitation prescribed by general or special law. We respectfully agree with the view taken in Sagufa Ahmed (supra). **Consequently, the benefit of In Re: Cognizance for Extension of Limitation (supra) can be availed by the appellants only in a case where the period of limitation expired between 15.03.2020 and 28.02.2022.**"

8. The judgment passed in the case of **DDA v. Tejpal (supra),** makes it clear that if the limitation was not falling within above mentioned period up to 28.02.2022, benefit of the extension of limitation was not available to any litigant and therefore, this plea of plaintiff so as to seek entitlement of the benefit of directions given by Hon'ble Supreme Court In **Re: Cognizance for Extension of Limitation (supra),** is not sustainable.

9. If the benefit of 95 days, as spent in pre-litigation mediation is given to the plaintiff even then the limitation expired on 04.07.2024 and this suit being filed on 24.05.2025, is apparently beyond the limitation period and is barred by limitation.

10. Hence, plaint is rejected.

11. File be consigned to record room after due compliance.

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Pulastya Pramachala
District Judge (Commercial Court)-01
Patiala House Court, New Delhi.
05.06.2026 *(HL)*