IN THE COURT OF SH. RAKESH PANDIT, DISTRICT JUDGE (COMMERCIAL)-04, SOUTH-WEST, DWARKA COURTS, DELHI

DLSW010000312025

Misc DJ ADJ NO. 8/2025

Indolog Logistics Pvt. Ltd.
Through its Director Mr. Vishal Singh
Plot No.249/1, Sector-24, Phase-II,
Dhulsiras, Dwarka, New Delhi-110077. **....Plaintiff/applicant**

Versus

M/s Kanchan Vanijya Pvt. Ltd.
Address: 13/3, Mahendra Roy Lane,
Kolkata (WB), PIN – 700046. **..... Defendants/non-applicant**

Date of institution	**:**	**07.01.2025**
Date when order reserved	**:**	**22.11.2026**
Date of Judgment	**:**	**30.01.2026**

ORDER

1 By this order I will dispose of review petition filed on behalf of plaintiff against judgment/decree dated 04.12.2024.

2 Brief history of the case are that plaintiff filed a case for the recovery of Rs.18,74,851.33/- along with interest against the defendant. Plaintiff is a duly incorporated company and

appointed Sh. Vishal Singh to file the present suit and to represent it in other proceedings. As per plaintiff, it is engaged in the business of Domestic/International Logistics (Freight & Forwarding and Cargo Handling) Export & Import Services.

3 Defendant no.1 is also a company with defendants no. 2 to 4 as directors. As per plaintiff, plaintiff company offered services to defendant no.1 for Cargo shipment by air/sea for the delivery of goods of defendant no.1 at desired destinations. Invoices were raised for the services. As in business relations, invoices, credit notes and debit notes were issued. The invoices issued against defendant no.1 are mentioned in paragraph 8 of the plaint. Payments were made "on account". As per plaintiff, an amount of Rs.14,95,669.88/- was outstanding on 10.07.2022 as per the statement of account. Defendants are also liable to pay interest @24% per annum i.e. Rs.3,79,181.45/- i.e. Rs.18,74,851.33/-. When this amount was not paid, several emails were written and a legal demand notice dated 11.07.2023 was also issued. No payment was made. Plaintiff also initiated pre-litigation mediation with DLSA South-West. When none appeared on behalf of defendant, the same ended as "Non-Starter" on 17.10.2023.

The present suit is filed by the plaintiff seeking decree of recovery of money of Rs.18,74,851.33 along with ancillary reliefs.

4 In the written statement filed by defendant, it is stated that the suit is bad for non-joinder of a necessary party i.e. Affordable Luxury Group (ALG). It is stated that this ALG was the buyer of goods of defendant no.1. It was ALG who introduced defendant no.1 to the plaintiff that plaintiff is ALG's transit partner. ALG used to give instructions for sending goods to the plaintiff, for sending to different destinations. The transportation was on the basis of Free on Board (FOB). As per this arrangement, the plaintiff was to retrieve goods from the doorstep of defendant's factory and thereafter, they were to be sent to different destinations as per the demand of ALG. The payments were to be made by ALG and not the defendant no.1.

It is further stated that no amount is due towards the defendant no.1. It is stated that there exists no direct agreement between the plaintiff and the defendant no.1 regarding payment or billing. It is submitted that all the transactions with the plaintiff were initiated by ALG who used to give instructions regarding the sending of goods.

It is further submitted that defendant has not asked for any delivery of goods. Plaintiff is raising false invoices. It is stated that no amount is due towards the defendant.

5 In replication, plaintiff reiterated and reaffirmed the facts of the plaint and denied those of written statement.

6 Vide judgment/decree dated 04.12.2024, the suit of the plaintiff was partly decreed against defendant no.1 for the recovery of Rs.2,05,669.88/-. Pendent-lite and future interest @5% per annum was also awarded.

7 In this petition, u/o.47 CPC, it is stated that in the abovesaid judgment/decree this court had errored in calculating the final amount. It is stated that court had manifestly errored in giving benefit of credit notes dated 28.02.2024 “twice”. It is stated that the total outstanding amount was Rs.24,07,469.98/-. The amount of credit notes were Rs.12,90,300/- and thus after deducting this amount of credit notes, Rs.11,17,169.88/- was outstanding as on 05.01.2023. Thereafter, it was found that credit notes Ex.PW1/34, Ex.PW1/38, Ex.PW1/43, Ex.PW1/46 and Ex.PW1/51 were found to be against genuine transactions and plaintiff issued debit notes of equivalent value i.e. of Rs.3,78,500/-. This amount got added into the recoverable

amount i.e. Rs.11,17,169.88/- plus Rs.3,78,500/-.

It is stated that the court had erroneously deduced the value of Rs.12,90,000/- (credit notes from this value of Rs.14,95,669.88/- and arrived at a figure Rs.2,05,669.88/-).

It is stated that this was a calculation error which can be reviewed by way of this petition. It is stated that in calculating the recoverable amount, court should not deduct Rs.12,90,000/- from the suit amount as the suit amount has been arrived after deducting this amount.

8 No reply was filed to this review petition and the matter was argued orally.

9 I have gone through the material on record, the review petition and submissions forwarded by Ld. counsel for parties.

10 As far as, in judgment/decree, the court had dealt about the recoverable amount in paragraph 14 to 20 of the judgment which are as follows:-

ISSUES NO. 4 & 5

> ***Issue no. 4***
> ***Whether the plaintiff is entitled for recovery of money of Rs.18,74,851.33/- as prayed in paragraph (a) of prayer clause? OPP.***
> ***Issue no. 5***
> ***Whether the plaintiff is entitled for pendent-lite and future interest @24% per annum or at any other rate? OPP.***

14 The onus to prove these issues were on plaintiff. Now during the course of the arguments, it is argued by Ld. counsel for the defendants that the plaintiff used to engage in double billing with the defendant i.e. it used to raise bill for a service on ALG as well as on defendant. It is stated that there was a reconciliation done between the parties. It is stated that the emails to this effect was filed by the plaintiff itself as part of Ex.PW1/127. It is stated that after "reconciliation", it was found that Rs.12,90,000/- was charged excessively and it was mutually agreed on 22.02.2023 that this amount will not be paid. It is stated that to this effect credit notes were issued by the plaintiff which are reflected in statement of account Ex.PW1/124 on 28.02.2023 (filed by the plaintiff itself). It is stated that no where in this suit, this fact is mentioned.

On the other hand, it is admitted by Ld. counsel for plaintiff that there was some reconciliation but as defendant did not pay any amount so the benefit of those credit notes was not extended to the defendant.

15 As far as issue of double billing is concerned, in evidence PW1 stated that there was instance of double billing, however, that was only once and for local transportation. So, the issue of double billing was not denied.

As far as these rival contention regarding "reconciliation" is concerned, there are emails of parties to this effect which are as follows:-

From: Vishal <vishal@indologindia.com>
Sent: 22 February 2023 12:32
To: Arup Pandit <apandit@remultifreight.com>; saurabh <saurabh@klasseleather.com>
Cc: Akhilesh Sharma <akhilesh.sharma@indologindia.com>; Vishal Singh <vishal.singh@indologindia.com>
Subject: RE: Reconciliation

Dear All .

Attached approved .
Kindly make payment after deduction of Rs.12,90,000/-.

Rgds
Vishal

-----Original Message-----
From: Arup Pandit <apandit@remultifreight.com>
Sent: 22 February 2023 12:25
To: saurabh <saurabh@klasseleather.com>; Vishal <vishal@indologindia.com>
Subject: Reconciliation

Dear Sir's
Attached please find herewith the detail as required by Our Billing To Indolog Rs.12,90,000/-
Add Express Billing Rs.1,20,000/-
Total Rs.14,10,000/-
Add Diff 25,000/-
Total Billing to Kanchan 1435000/-
This is for your kind information and necessary action please.
Thanks and Regards
Arup Pandit
Reliable Express/Service
41B Lake Avenue
Kolkata-26
9330241414/9836541417.

2 attachments

INDOLOG image006.jpg
2K

16 From the email dated 22.02.2023 at 12:25 with subject matter "reconciliation", it was found that there was a demand of bill with figures 12,90,000/- + Rs.1,20,000/- total Rs.14,10,000/- + additional difference Rs.25,000/- with final total of Rs.14,35,000/-. This email was written by one Sh. Arup Pandit to klasseleather.com and indologindia.com. It is stated that this klasseleather belongs to defendant. So, this Arup Pandit is sending this email including one figure "12,90,000/-" to plaintiff as well as defendant.

17 In the trailing email dated 22.02.2023 at 12:32: from indologindia.com to Arup Pandit and klasseleather.com under the subject "reconciliation" stated "kindly make payment after deduction of "Rs.12,90,000/-". It may be noted that both these emails are part of Ex.PW1/127 filed by plaintiff. Now as per these emails, there was some reconciliation and Rs.12,90,000/- was deducted from the recoverables by plaintiff from defendant. It is admitted by the plaintiff that no business was done after 22.02.2023 between the parties. However, from the perusal of page 289C to 289E of Ex.PW1/124, it appears that several credit notes are mentioned in the statement of account. It is argued by Ld. counsel for defendant that these credit notes were issued in lieu of the "reconciliation" amount of Rs.12,90,000/- but the plaintiff had not given benefit of the same in the present case.

18 Now the total sum of the credit notes all dated 28.02.2023 is Rs.10,98,800/-. Nowhere plaintiff was able to explain as to how these credit notes were issued and for what purpose. The issuance of credit notes itself shows that some money was payable by the plaintiff towards defendant and the same should also have been adjusted at the time of filing of the present case.

19 Now the word used in the abovesaid emails is "reconciliation". The word reconciliation when used in business community means reconciliation of the statement of accounts maintained by respective parties. From the email dated 22.02.2023 at 12:32 it appears that the plaintiff itself is stating "deduction of Rs.12,90,000/-". So, this means that after reconciliation of account this amount was left, as not due, by the plaintiff/indolog against the defendant and the subsequent credit notes dated 28.02.2023 suggests that the plaintiff wanted to made straight his statement of account so as to incorporate this deduction in the form of credit notes. So, it appears that amount of Rs.12,90,000/- was not payable by the defendant to the plaintiff and it should have been deducted from the suit amount.

20 So, in these circumstances, plaintiff is not entitled for the suit amount but less amount. Plaintiff is only entitled for the principal amount after deducting Rs.12,90,000/-. So, the recoverable principal amount is Rs.14,95,669.88/- - Rs.12,90,000/- = Rs.2,05,669.88/-.

11 From the perusal of the record, it appears that there is an Ex.PW1/123 and Ex.PW1/124. In the said Ex.PW1/124 these entries of credit notes are mentioned against entries dated 28.02.2024. The calculation of debit and credit entries were also done and it appears that the stand taken by the

plaintiff in this petition appears to be true. In the said Ex.PW1/124, the credit notes were already taken account and there appears to be an outstanding amount of about Rs.14 lakhs which matches the figure of plaintiff i.e. Rs.14,95,669.88/-.

So, it appears that court had done a calculation error by deducting the figure of Rs.12,90,000/- from Rs.14,95,669.88/- instead of deducting Rs.12,90,000/- from Rs.24,07,469.88/-.

12 It was argued by Ld. Counsel for the defendant that plaintiff wants re-appreciation of facts/evidence which is not within the purview of this review petition, but in appeal. On the other hand, it is stated by plaintiff/applicant that he is only drawing attention of the court to the calculation/arthmatical error done while calculating the recoverable amount and does not want re-appreciation of evidence.

13 Now in the present case, there does not appear to be any re-appreciation of evidence. The court appreciates the fact that there was reconciliation between the parties in which the plaintiff had given benefit of Rs.12,90,000/- through credit notes to the defendant. It was only a miscalculation of fact that this Rs.12,90,000/- was to be deducted from Rs.24,07,469.88/-

and not from Rs.14,95,669.88/-. So, in these circumstances, considering the fact that there is an calculation error done in the judgment, this review is maintainable as it does not involve any re-appreciation of evidence.

So, in these circumstances, it is held that the recoverable amount was not Rs.2,05,669.88/- but Rs.14,95,669.88/-.

14 So, the relief clauses of the judgment/decree dated 04.12.2024 is to be read as following:-

(i) The suit of the plaintiff is decreed against the defendant no.1 for recovery of Rs.14,95,669.88/-.

(ii) Pendent-lite and future interest @5% per annum is awarded on decreed amount.

15 The review petition is disposed off.

16 Revised decree sheet be prepared in terms of review order.

17 File be consigned to Record Room.

RAKESH PANDIT Digitally signed by RAKESH PANDIT Date: 2026.01.30 17:21:32 +0530

Announced in the open court (Rakesh Pandit)
on 30.01.2026 District Judge (Commercial Court)-04
SW/Dwarka/Delhi