IN THE COURT OF Dr. RAKESH KUMAR
DISTRICT JUDGE (COMMERCIAL COURT)-04,
SOUTH-EAST, SAKET COURT COMPLEX, NEW DELHI.

CS (Comm) No.383/2025
CNR No. DLSE01-0046342025

In the matter of:

Vishwas Singhal,
Proprietor of M/s Analco India Co.
B-1/F-6, Mohan Co-operative Industrial Estate,
Mathura Road, Delhi .....Plaintiff

Versus

1. M/s Neo Technofield Company
2. Krishnu Mukhopadhyay
Partner of M/s Neo Technofield Company
3. Tanmoy Mukhopadhyay
Partner of M/s Neo Technofield Company

All at:
Chandor Kolkatta, Sector-21,
Olid Delhi Gurgaon Road, Haryana-122016
Also at:
1455/13, Gali no. 13, Near Hanuman Mandir,
Govind Puri, Delhi-110019
Also at:
B-97C, Bhagya Vihar Jail Colony,
Rani Khera, Delhi-110081 ....Defendants

Date of Institution	:	05.05.2025
Date of reserving Judgment	:	31.07.2026
Date of pronouncement of Judgment	:	12.08.2026

For plaintiff	:	Ms. Shristi Talwar, Advocate
For defendants	:	Mr. Vishwendra Verma, Advocate

JUDGMENT

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1. This is a suit for recovery of ₹7,77,577/- (Rupees Seven Lakh Seventy Seven Thousand Five Hundred and Seventy Seven Only) with pendente-lite, future interest and costs instituted by the plaintiff Vishwas Singhal, proprietor of the firm M/s Analco India Co. against the defendants Krishnu Mukhopadhyay and Tanmoy Mukhopadhyay, partners of M/s Neo Technofield Company.

2. Facts, as per the plaintiff's version, are that the defendants no. 2 and 3 are active partners of the defendant no. 1; that defendants used to purchase goods from plaintiff on credit basis vide various invoices, details of which are as follows:

Sr. No.	Invoice No.	Date	Amount in ₹
1.	TI/23-24/967	28.10.2023	61,242
2.	TI/23-24/1142	27.11.2023	74,411
3.	TI/23-24/1156	29.11.2023	22,879
4.	TI/23-24/1168	02.12.2023	41,713
5.	TI/23-24/1229	11.12.2023	23,732
6.	TI/23-24/1230	11.12.2023	23,533
7.	TI/23-24/1231	11.12.2023	18,184
8.	TI/23-24/1276	21.12.2023	15,054
9.	TI/23-24/1490	01.02.2024	66,906
10.	TI/23-24/1491	01.02.2024	17,163
11.	TI/24-25/1498	02.02.2024	1,15,994
12.	TI/23-24/1510	03.02.2024	19,352
13.	TI/23-24/1529	08.02.2024	29,500
14.	TI/23-24/1550	12.02.2024	9,145
15.	TI/23-24/1574	16.02.2024	18,290

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16.	TI/23-24/1615	22.02.2024	53,015
17.	TI/23-24/1627	24.02.2024	47,218
18.	TI/23-24/1629	24.02.2024	13,157

3. It is further averred in the plaint that as per statement of account maintained by the plaintiff, a sum of ₹6,12,760/- are due and outstanding against the defendants; that the defendants were liable to pay interest @ 24% per annum as mentioned in the invoice from 24.02.2024 till 23.03.2025.

4. It is further averred in the plaint that despite repeated requests and demands made by the plaintiff, the defendants failed to pay the said outstanding amount; that the plaintiff was constrained to issue a legal notice dated 23.08.2024 through speed post to the defendants calling upon the defendants to pay the outstanding amount, however, despite service of the said notice, the defendants neither replied nor paid the outstanding amount.

5. It is further averred in the plaint that as per section 2 (1) (c) of the Commercial Courts Act, 2015, the subject matter of the present suit is a commercial dispute, therefore, before institution of the suit, the plaintiff approached the South-East District Legal Services Authority for pre-litigation mediation against the defendants, but the defendants failed to appear before the said authority for settlement of the issues leading upto the institution of the suit.

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6. The suit is contested by the defendants by way of written statement wherein he took preliminary objections to the effect that there is no agreement, contract or proof of any transactions between the plaintiff and the defendants; that this court has no jurisdiction to entertain the present matter as the alleged material was sent to Noida and the same was dispatched upon Ghaziabad, U.P; that the suit is not maintainable in the name of partners, as no liability/ role fixed for the partners.

7. In reply on merits, it is contended that the defendants never issued any purchase order to the plaintiff in respect of the material alleged in the invoices; that the transactions as shown and dispatched stated to be through vehicle number, however, there is no receipt of the transport to prove the averments mentioned in the alleged invoices; that the plaintiff has deliberately suppressed the true facts and has failed to show any valid proof of delivery, acceptance outstanding liability against the defendants; that the so called statement of account is not the correct statement of account as per para 3 stated above, no material have been received by the defendants; thus there is no question of any transaction as stated in para 3 in between the plaintiff and the defendants; that the defendants have made payment of the received material to the plaintiff through banking transaction and most of the payments have been made on or about delivery of the material; that no balance payment is due towards the defendants of the plaintiff.

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8. It is further contended in the written statement that the so called statement of account is not the correct statement of account as per para 3 stated above, no material have been received by the defendants; that there is no question of any transaction as stated in para 3 in between the plaintiff and the defendants; that the defendants have made payment of the received material to the plaintiff through banking transaction and most of the payments have been made on or about delivery of the material; that no balance payment is due towards the defendants of the plaintiff; that the plaintiff also failed to establish any valid contract, acknowledgment, or transaction which could confer any legal rights upon him to recover the alleged amount the present suit is filed with ulterior-motives and unjustified enrich the plaintiff at the cost of innocent defendants; that the defendants states that no transaction giving rise to such liability ever existed, nor was any agreement made to pay interest as alleged; that the claim of the plaintiff regarding the principal amount and interest is wholly unfounded, exaggerated, and not maintainable in the eyes of law; that no legal notice, as alleged was served, delivered, or communicated in any lawful manner; that no cause of action arose in favour of the plaintiff and against the defendants; that no jurisdiction lies with this Court. All other averments made by the plaintiff in the plaint are denied and disputed by the defendants and prayed for dismissal of suit.

9. The plaintiff filed a replication to the written statement whereby the defence taken by the defendants is traversed and the averments made in the plaint are reiterated.

10. On 06.01.2026, on the pleading of the parties, following issues were framed, namely:-

i. Whether this Court lacks the territorial jurisdiction to entertain, try and decide the present matter? (OPD)
ii. Whether the plaintiff is entitled to recovery of the suit amount against the defendants? (OPP)
iii. Whether the plaintiff is entitled to any interest from defendants, if so, at what rate and for what period? (OPP)
iv. Relief.

11. To prove the case, the plaintiff Vishwas Singhal got examined himself as PW1, who tendered in evidence his affidavit Ex.PW1/A along with the following documents:-

i. Aadhaar Card Ex.P1.
ii. GST Registration Certificate of Proprietorship Firm with Certificate under Section 63 of BSA Ex.P2 and Ex.P3.
iii. Invoices Ex.P4 to Ex.P18 and Ex.P30 to Ex.P32.
iv. E-way bills Ex.P19, Ex.P20 and Ex.P21.
v. Statement of account Ex.P22.
vi. Certificate under Section 63 of IEA Ex.P23.
vii. Legal Notice dated 23.08.2024 Ex.P24.
viii. Postal receipts Ex.P25 to Ex.P28.
ix. Non-starter report Ex.P29.

12. PW1 Vishwas Singhal was cross-examined by the counsel for defendants and thereafter, the plaintiff's evidence was closed.

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13. In defence, the defendant no.1 Krishanu Mukhopadhyay, one of the partners of the defendant company got examined himself as DW1, who tendered in evidence his affidavit Ex.DW1/A. DW1 Krishanu Mukhopadhyay was cross-examined and thereafter, the defendants evidence was closed.

14. I have heard counsel for the parties and perused the material available on record carefully. My issue-wise findings are as under:

Re: Issues no. 1

> Whether this Court lacks the territorial jurisdiction to entertain, try and decide the present matter?

15. Onus to prove this issue was on the defendants.

16. The facts showing that this Court has jurisdiction are contained in para no. 12 of the plaint, which is reproduced as under:

> "That this Hon'ble Court has got the jurisdiction to try and entertain this suit as all the dealings were finalized at the office of plaintiff at B-1/F-6, Mohan Co-operative Industrial Estate, Mathura Road, Delhi which come within the jurisdiction of this Hon'ble Court."

17. The defendants have raised preliminary objection to the effect that this Court has no jurisdiction, the relevant para is reproduced as under:

> "That this Hon'ble Court has no jurisdiction to entertain the present matter, as no part of alleged cause of action as arise within the territorial limits of this Hon'ble Court, hence the present suit is liable to be dismissed".

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18. In reply on merits in the written statement also, the defendants, in para no. 12 of the written statement denied and disputed that this court has jurisdiction and contended that No jurisdiction lies with this Hon'ble Court.

19. At the outset, I may hold that the preliminary objection as to the territorial jurisdiction of this Court has not been specifically raised by the defendants. Although, the defendants have vaguely stated in para no. 2 of preliminary objection and para no.12 of reply on merits that no part of jurisdiction lies with this Court and this Court has no jurisdiction to entertain this suit but the defendants have not specifically denied the jurisdiction of this Court. The defendants have also not contended which Court has jurisdiction to entertain the present suit if this Court does not have. As per the per the provisions of Order VIII Rule 3A (4) CPC, "If the defendants disputes the jurisdiction of the Court he must state the reasons for doing so, and if he is able, give his own statement as to which Court ought to have jurisdiction."

20. As noted above, the defendants have not stated the reasons for disputing the the jurisdiction of this Court in their written statement. The defendants have also not given their own statement as to which Court ought to have the jurisdiction. Therefore, I am of the clear view that the defendants have failed to comply with and satisfy the provision of Order VIII Rule 3A (4) CPC, and such contention raised by the defendants in the written statement for disputing the jurisdiction of this Court is not tenable.

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21. It is important to note here that DW1 Krishanu Mukhopadhyay has, in his evidence also not specifically stated the grounds on which this Court has no jurisdiction to try the present suit and has, in para 6 of his affidavit of evidence Ex.DW1/A, simply stated that present suit is not maintainable as no cause of action arose within the jurisdiction of this Hon'ble Court.

22. There is no cogent evidence produced on behalf of the defendants which could prove that this Court has no territorial jurisdiction to try this suit.

23. During the course of arguments also, learned counsel for the defendants has not raised any contention that this Court has no jurisdiction to entertain this suit.

24. On the other hand, a perusal of plaint reveals that one of the addresses of the defendants is at '1455/13, Gali no.13, near Hanuman Mandir, Govindpuri, Delhi-110019'. The defendants have not denied that one of its offices is situated at Govindpuri, Delhi. The plaintiff's proprietorship firm is also situated at 'B-1/F6, Mohan Cooperative Estate, Mathura Road, Delhi.' As per the averments regarding the jurisdiction in the plaint, all the dealings were finalized at the office of the plaintiff at Mathura Road, Delhi. On these averments, the plaintiff has claimed the jurisdiction of this Court. The defendants have not specifically denied that the dealings between the parties were finalized at the plaintiff's office within the jurisdiction of this Court.

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25. In view of the above, I am of the clear opinion that the defendants have failed to discharge the onus placed on him to prove this issue, whereas, from facts averred in the plaint the plaintiff has been able to establish the fact that this Court has jurisdiction to try this suit. Therefore, this issue is decided in favour of the plaintiff and against the defendants.

Re: Issues no. 2 & 3

> Whether the plaintiff is entitled to recovery of the suit amount against the defendants? &
> Whether the plaintiff is entitled to any interest from defendants, if so, at what rate and for what period?

26. Onus qua these issues was on the plaintiff. These issues are being taken up together being inter-connected, based on reliefs claimed.

27. The plaintiff, being an unpaid seller, has instituted the present suit for claiming the price of goods sold and delivered by him to the defendants. The relevant paras of the plaint, which set up the claim against the defendants, are reproduced as under:

> "3. That defendants used to purchase goods from plaintiff on credit basis vide invoice no. TI/24-25/1629 dated 24.02.2024, TI/24-25/1627 dated 24.02.2024, TI/24-25/1615 dated 22.02.2024, TI/24-25/1574 dated 16.02.2024, T1/24-25/1550 dated 12.02.2024, T1/24-25/1529 dated 08.02.2024, T1/24-25/1510 dated 03.02.2024, T1/24-25/1498 dated 02.02.2024, T1/24-25/1491 dated 01.02.2024, TI/24-25/1490 dated 01.02.2024, TI/24-25/1276 dated 21.12.2023, TI/24-25/1231 dated 11.12.2023, TI/24-25/1230 dated 11.12.2023, TI/24-25/1229 dated 11.12.2023, -TI/24-25/1168 dated 02.12.2023, TI/24-25/115.6 dated

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29.11.2023, TI/24-25/1142 dated 27.11.2023, TI/24-25/967 dated 28.10.2023. Copy of the invoices are enclosed herewith for kind perusal of the Ld. Court.

4. That as per statement of account maintained by plaintiff, a sum of Rs. 6,12,760/- (Six Lakhs Twelve Thousand Seven Hundred Sixty only) are outstanding against defendant. Statement of account and Certificate U/s. 63 of IEA are enclosed herewith for kind perusal of this Ld. Court".

28. In reply on merits to the above averments of the plaint, in the corresponding paras nos. 3 and 4 of the written statement, the defendants have contended as follows:

"3. That the contents of Para 3 of the suit are wrong and hence same are denied. It is submitted that the Defendant never issued any purchase order to the Plaintiff in respect of the material alleged in the invoices and the plaintiff prayed a fraud by narrating the said alleged transaction, therefore, filed a frivolous suit against the defendants only to create right qua the said alleged invoices. The transactions have been shown and the dispatch stated to be through vehicle number but there are cuttings on the invoices and in handwriting the different numbers of vehicles have been mentioned and there is no receipt of the transport to prove the averments mentioned in the alleged invoices. It is submitted that the destination have been shown as Grater Noida while the site have not been shown in the entire suit to narrate the exact transaction. The Defendant did not did any business at Greater Noida, hence there is no question of any transactions in between the Plaintiff and Defendant. It is also submitted that certain sites have been shown at different places at Delhi while there is no work ever did by the Defendant, therefore, the forged and fabricated sites have been created just to raise false invoices. Therefore, the present suit is liable to be dismissed. The plaintiff has deliberately suppressed the true facts and has failed to show any valid proof of delivery, acceptance outstanding liability against the defendant. Therefore the suit filed by the plaintiff on the bases of the alleged invoices is misconceived, false and not maintainable as per law.

4. That the contents of Para 4 of the suit are wrong and hence same are denied. The so called statement of account

> is not the correct statement of account as per para 3 stated above, no material have been received by the Defendant. Thus there is no question of any transaction as stated in para 3 in between the plaintiff and the defendants. The Defendants have made payment of the received material to the Plaintiff through banking transaction and most of the payments have been made on or about delivery of the material. No balance payment is due towards the Defendant of the Plaintiff'.

29. At the outset, I may hold that denial to the averments of the plaint, as stated in para nos. 3 and 4 of the written statement, is neither specific nor in the manner provided under Rule 3A of Order VIII CPC. Order VIII Rule 3 CPC provides for the denial to be specific and Rule 3A CPC provides for the manner of denial by the defendants in the suits before the Commercial Court. Rules 3 and 3A of Order VIII read thus:

> **"3. Denial to be specific.**—It shall not be sufficient for a defendant in his written statement to deny generally the grounds alleged by the plaintiff, but the defendant must deal specifically with each allegation of fact of which he does not admit the truth, except damages.
>
> **3A. Denial by the defendant in suits before the Commercial Division of the High Court or the Commercial Court.**—
>
> (1) Denial shall be in the manner provided in sub-rules (2), (3), (4) and (5) of this Rule.
>
> (2) The defendant in his written statement shall state which of the allegations in the particulars of plaint he denies, which allegations he is unable to admit or deny, but which he requires the plaintiff to prove, and which allegations he admits.
>
> (3) Where the defendant denies an allegation of fact in a plaint, he must state his reasons for doing so and if he intends to put forward a different version of events from that given by the plaintiff, he must state his own version.
>
> (4) If the defendant disputes the jurisdiction of the Court he must state the reasons for doing so, and if he is able, give his own statement as to which Court ought to have jurisdiction.

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(5) If the defendant disputes the plaintiff's valuation of the suit, he must state his reasons for doing so, and if he is able, give his own statement of the value of the suit"

30. Order VIII Rule 5 CPC enforces a cardinal principle of the system of pleadings that every allegation of fact in a statement of claim or in a counter-claim must be traversed specifically, otherwise it is deemed to be admitted. It thus prescribes how the pleader should answer his opponent's pleading, by providing that the penalty for not specifically traversing an allegation of fact is that it would be taken to be admitted, whether this was intended or not. The effect of a traverse, if properly pleaded, is that the party who makes the allegation has to prove it, the effect of an allegation which is treated as admitted is that the party who makes it need not prove it. Order VIII Rule 5 CPC reads thus:

> "5. **Specific denial.**—(1) Every allegation of fact in the plaint, if not denied specifically or by necessary implication, or stated to be not admitted in the pleading of the defendant, shall be taken to be admitted except as against a person under disability:
>
> Provided that the Court may in its discretion require any fact so admitted to be proved otherwise than by such admission:
>
> [Provided further that every allegation of fact in the plaint, if not denied in the manner provided under Rule 3A of this Order, shall be taken to be admitted except as against a person under disability.]
>
> (2) Where the defendant has not filed a pleading, it shall be lawful for the court to pronounce judgment on the basis of the facts contained in the plaint, except as against a person under a disability, but the Court may, in its discretion, require any such fact to be proved.
>
> (3) In exercising its discretion under the proviso to sub-rule (1) or under sub-rule (2), the Court shall have due regard to the fact whether the defendant could have, or has, engaged a pleader.
>
> (4) Whenever a judgment is pronounced under this rule, a decree shall be drawn up in accordance with such judgment and such decree shall bear the date on which the judgment was pronounced."

31. As noted above, in the plaint, the plaintiff has specifically averred that the plaintiff had sold and delivered the goods to the defendants by way of 18 invoices. During examination-in-chief of the plaintiff, he has exhibited these invoices as Ex. P4 to Ex. P18 and Ex. P30 to Ex. P32.

32. As per the provisions of Order 8 Rule 3A CPC, which is applicable to the denial by the defendants in a suit before the Commercial Court, the defendants in its written statement has to state which of the invoices in particular as mentioned in the plaint he denies, which invoices he is unable to admit or deny, but which he requires the plaintiff to prove, and which invoices he admits.

33. Now, in the light of the above provisions, I proceed to examine whether the denial by the defendants in the written statement is in the manner it ought to be as per the provisions applicable in the Commercial Court.

34. In the beginning of para no.3 of reply on merits of written statement, the defendants have contended that the defendants have never issued any purchase order to the plaintiff as alleged in the invoices.

35. During the cross-examination of the plaintiff, a question was put to him if he has placed on record any purchase order with the plaint, to which the plaintiff has given an explanation that the defendants used to visit the office of the plaintiff and discuss the order quantity and place the order there itself after checking the quality and after that they dispatched the goods as per their instructions at the site. Such explanation given by the plaintiff seems to plausible. It not necessary in all cases that there has to be purchase order. An order of purchase of goods may be placed orally.

36. The defendants have also contended in his statement that plaintiff has filed frivolous suit only to create right qua the said alleged invoices. However, the defendants have not specifically stated which of the transactions in particular of the plaint he denies, which transaction he is unable to admit or deny, but which he requires the plaintiff to prove, and which transaction he admits in the plaint.

37. It is also contended in the written statement that the transactions have been shown and the dispatch stated to be through vehicle number but there are cuttings on the invoices and in handwriting the different numbers of vehicles have been mentioned and there is no receipt of the transport to prove the averments mentioned in the alleged invoices. As noted above, the plaintiff has sued the defendants on the basis of 18 invoices. The plaintiff has also exhibited the invoices from Ex. P4 to Ex. P18 and Ex. P30 to Ex.

P32. Out of these 18 invoices, Ex. P5, Ex. P7, Ex. P8, Ex. P9, Ex. P10, Ex. P12, Ex. P16, Ex. P17 and Ex. P18 have acknowledgment of the person who received the goods on behalf of the defendants and signature of the person receiving appears on these invoices. In the cross-examination, PW1 Vishwas Singhal has explained that the defendants used to place his own vehicle for dispatch of material or they used to carry the material from their own vehicle. The plaintiff has further explained that whenever vehicle used to be available with us we sent the material through said vehicle and when vehicle used not to be available with us it was the defendants who used to bring the vehicle to take the delivery of goods in the vehicle arranged by him and in all cases vehicle numbers for transportation of goods were mentioned in the invoices by which the goods were sent. The explanation given by the plaintiff in his cross-examination seems to be plausible answer as signature of the person / the defendant's employee has been taken on the invoices for purpose of receipt of goods whenever the goods were sent by the plaintiff through transportation arranged by the plaintiff and signature of the person receiving the goods was not taken on the invoices when the vehicle was arranged by the defendants themselves. There is correction of vehicle number in one invoice Ex. P7, which the plaintiff has admitted in his cross-examination and has also given an explanation to the effect that the defendants booked the vehicle and after loading the material due to some reason, the material was reloaded and again loaded in the another vehicle which is mentioned in handwritten. The plaintiff has further explained that he had not booked the vehicle and the vehicle was booked by the defendants. During cross-examination, the plaintiff has named the person as Bipul, who on behalf of the defendants had received the goods but he was not having any identity proof of the person.

38. It is also contended in the written statement that the destination have been shown as Greater Noida while the site have not been shown in the entire suit to narrate the exact transaction; the defendants did not do any business at Greater Noida, hence there is no question of any transactions in between the plaintiff and defendants. In the replication, the plaintiff has denied and disputed these contentions. During the cross-examination of PW1 Vishwas Singhal the plaintiff, the invoice Ex. P8 was put to the witness. Admittedly, in the column of destination Greater Noida, UP is mentioned. PW1 Vishwas Singhal has denied the suggestion put to him that the consignee in the said invoice is not Neo Technofield Company. A perusal of invoice Ex. P8 clearly reveals that the consignee is Neo Technofield Company, therefore, it is apparent that wrong suggestion has been put to the plaintiff witness. PW1 Vishwas Singhal has further explained that the defendant Neo Technofield Company was having site at Greater Noida, UP, which explanation seems to be plausible.

39. It is further contended in the written statement that certain sites have been shown at different places at Delhi while there is no work ever done by the defendants, therefore, the forged and fabricated sites have been created just to raise false invoices. Such contentions

raised by the defendants in the written statement as denial to the averments made by the plaintiff in the plaint seems to be not specific, but in general. The defendants have simply stated that certain sites have been shown at different places at Delhi, while there was no work ever done by the defendants, but the defendants have not specifically mentioned which certain sites he was referring to. Therefore, such contentions cannot be considered for not being specific in nature.

40. Order VIII Rule 3 CPC lays down that general denial of the grounds alleged in the plaint shall not be sufficient, but each and every allegation of the facts that must be "specifically" dealt with. Rules 3, 3A, 4 and 5 of Order VIII form an integrated code dealing with the manner in which allegations of fact in the plaint should be traversed and the legal consequences flowing from its non-compliance. It is to be noticed that the defendants in a suit has to make specific denial of the allegations contained in the plaint, if he does not admit the truth of the allegations under Order VIII Rules 3 and 3A CPC. The effect of the rule read along with Rules 4 and 5 is that defendants are bound to deal specifically with each allegation of fact not admitted by him; he must either deny or state definitely that the substance of each allegation is not admitted. It does not of course mean that every allegation in the plaint should be reproduced at length in the written statement for the purpose of denial. The main allegations which form the foundation of the suit should be dealt with in that way and expressly denied. Such fact should be taken up separately as far as possible in the order stated in the plaint and

defendants should either admit them or deny or state definitely that he does not admit. Facts not specifically dealt with will be taken to be admitted. It has been held by the Hon'ble Supreme Court in Badat And Co. v. East India Trading Co., AIR 1964 SC 538 as under:

> "11.The written-statement must deal specifically with each allegation of fact in the plaint and when a defendant denies any such fact, he must not do so evasively, but answer the point of substance. If his denial of a fact is not specific but evasive, the said fact shall be taken to be admitted. In such an event, the admission itself being proof, no other proof is necessary."

41. Similar view has been taken by the Hon'ble Supreme Court in Lohia Properties (P) Ltd., Tinsukia, Dibrugarh, Assam v. Atmaram Kumar, (1993) 4 SCC 6 as under:

> "14. What is stated in the above is, what amount to admit a fact on pleading while Rule 3 of Order 8 requires that the defendant must deal specifically with each allegation of fact of which he does not admit the truth.
>
> 15. Rule 5 provides that every allegation of fact in the plaint, if not denied in the written statement shall be taken to be admitted by the defendant. What this rule says is, that any allegation of fact must either be denied specifically or by a necessary implication or there should be at least a statement that the fact is not admitted. If the plea is not taken in that manner, then the allegation shall be taken to be admitted."

42. The Hon'ble Supreme Court in Balraj Taneja & Anr vs Sunil Madan & Anr, (1999) 8 SCC 396 has reiterated the same view as under:

> "9. Under Rule 3 of Order 8, it is provided that the denial by the defendant in his written statement must be specific with reference to each allegation of fact made in the plaint. A general denial or an evasive denial is not treated as sufficient denial and, therefore, the denial, if it is not

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definite, positive and unambiguous, the allegations of facts made in the plaint shall be treated as admitted under this Rule.”

43. In view of the provisions of Order VIII Rule 3, 3A, 4 and 5 CPC and in the light of above propositions of law well settled by the Hon’ble Supreme Court in the judgments discussed hereinabove, the defendants have not specifically denied each and every transaction as averred by the plaintiff in the plaint.

44. The defendants have filed an affidavit of admission/ denial of the documents filed by the plaintiff. A perusal of affidavit of admission / denial filed by the defendants of the documents relied upon by the plaintiff reveals that the defendants have made bare and unsupported denials of the documents relied upon by the plaintiff, however, they have not set out reasons for denying the documents. As per the provisions of Order XI Rule 4 (3) CPC, each party shall set out reasons for denying a document, Order XI Rule 4 CPC reads as follows:

4. Admission and denial of documents

(1) Each party shall submit a statement of admissions or denials of all documents disclosed and of which inspection has been completed, within fifteen days of the completion of inspection or any later date as fixed by the Court.

(2) The statement of admissions and denials shall set out explicitly, whether such party was admitting or denying:-

(a) correctness of contents of a document;

(b) existence of a document;

(c) execution of a document;

(d) issuance or receipt of a document;

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(e) custody of a document.

Explanation: A statement of admission or denial of the existence of a document made in accordance with sub-rule (2)(b) shall include the admission or denial of the contents of a document.

(3) Each party shall set out reasons for denying a document under any of the above grounds and bare and unsupported denials shall not be deemed to be denials of a document and proof of such documents may then be dispensed with at the discretion of the Court.

(4) Any party may however submit bare denials for third party documents of which the party denying does not have any personal knowledge of, and to which the party denying is not a party to in any manner whatsoever.

(5) An Affidavit in support of the statement of admissions and denials shall be filed confirming the correctness of the contents of the statement.

(6) In the event that the Court holds that any party has unduly refused to admit a document under any of the above criteria, costs (including exemplary costs) for deciding on admissibility of a document may be imposed by the Court on such party.

(7)The Court may pass orders with respect to admitted documents including for waiver of further proof thereon or rejection of any documents.

45. As noted above, since the defendants have not set out the reasons for denying the documents under any of the above grounds and have made bare and unsupported denials, therefore, the denials of these documents and proof of such documents relied upon by the plaintiff is dispensed with and the burden of proof is shifted on the defendants.

46. In the written statement, it seems that the defendants is trying to take benefits of some minor discrepancies in the documents and allegations of the plaint, but the defendants have nowhere

specifically denied that he had not received the goods against the invoices on which the plaintiff sued the defendants.

47. Now, the defendants have to prove that they are not liable to pay the price of the goods sold and delivered by the plaintiff by way of invoices relied upon by the plaintiff. However, the defendants have not led any cogent evidence to disprove the facts raised by the plaintiff in the plaint or to prove the contentions raised by the defendants to the written statement. The defendant no.2 Krishanu Mukhopadhyay (DW1) has, in his affidavit of evidence Ex.DW1/A, stated that no material has been received by the defendants, and all the invoices raised by the plaintiff are forged except one invoice no. TI/2023-2024/1498 dated 02.02.2024 for which an advance payment of ₹1,00,000/- on 25.01.2024. The relevant portion of the affidavit Ex.DW1/A of evidence of DW1 Krishanu Mukhopadhyay is reproduced as follows:

> 2. That it is submitted that the Defendant never issued any purchase order to the Plaintiff in respect of the material alleged in the invoices annexed with the suit. The same is only rotation of accounts for GST purpose as the said material had been used by the plaintiff for it's own purposes, as the site of the plaintiff was approximately 6000 sq.ft. and the defendant agreed to execute the work @ of Rs.350/- per sq. ft. The said material used in the site of the plaintiff.
>
> 3. That the so called statement of account is not the correct statement of account, no material have been received by the Defendant. All the invoices raised by the plaintiff are forged except one invoice No.TI/2023-2024/1498 dated 02.02.2024 for which an advance payment of ₹1,00,000/- made by the defendant on 25.01.2024.

> 4. That the entire area of the plaintiff site was approximately 6000 sq.ft.. The plaintiff and the defendant agreed to execute the work @ of Rs.350/- per sq. ft. The material for the site was provided by the plaintiff and even the plaintiff raised some invoices from his proprietorship concern. The said invoices were raised to settle the issue of the GST by the plaintiff. It is made clear that the rate fixed for workmanship @of Rs.350/- sq. ft. was without material. Therefore, it is important aspect that the plaintiff played a fraud with this Hon'ble Court as well as the defendant by raising fake invoices in the name of the defendant.

48. The said evidence of DW1 Krishanu Mukhopadhyay cannot be taken into consideration for the obvious reason that the plaintiff has not pleaded in the written statement the fact that no material has been received by the defendant or that the invoices are forged.

49. It is well settled law through catena of judgments that no amount of evidence can be taken into consideration if such facts are not pleaded in the pleadings. The Hon'ble Supreme Court in Bacchaj Nahar v. Nilima Mandal, AIR 2009 SC 1103 has laid down the said principal as under:

> 9. "The object and purpose of pleadings and issues is to ensure that the litigants come to trial with all issues clearly defined and to prevent cases being expanded or grounds being shifted during trial. Its object is also to ensure that each side is fully alive to the questions that are likely to be raised or considered so that they may have an opportunity of placing the relevant evidence appropriate to the issues before the court for its consideration. This Court has repeatedly held that the pleadings are meant to give to each side intimation of the case of the other so that it may be met, to enable courts to determine what is really at issue

> between the parties, and to prevent any deviation from the course which litigation on particular causes must take."
>
> 10. "When there is no prayer for a particular relief and no pleadings to support such a relief, and when defendant has no opportunity to resist or oppose such a relief, if the court considers and grants such a relief, it will lead to miscarriage of justice. Thus, it is said that no amount of evidence, on a plea that is not put forward in the pleadings, can be looked into to grant any relief."

50. Similar view has been taken by the Hon'ble Supreme Court in Biraji @ Brijraji v. Surya Pratap and Ors., AIRONLINE 2020 SC 806 and has held as under:

> "7:…. It is fairly well settled that in absence of pleading, any amount of evidence will not help the party. When the adoption ceremony taken place on 14.11.2001 and is mentioned in the registered adoption deed, was questioned in the suit, there is absolutely no reason for not raising specific plea in the suit and instead to file application at a belated stage. It is clear from the conduct of the appellants, that in spite of directions from the High Court, for expeditious disposal of the suit, appellants/plaintiffs were trying to protract the litigation."

51. In a recent judgment also, the Hon'ble Supreme Court in Manjusha v United India Assurance Company Ltd., 2025 INSC 896 has reiterated the same view. The relevant portion reads thus :

> 13. "Pleadings and proof of such pleadings; by valid evidence led, is the crux and core of any adjudicatory process. Trite is the principle that there can be no proof offered without specific pleadings. The limited liability was not pleaded, by the insurance company, either before the Tribunal, as we see from the award made, nor in the appeal

> filed before the High Court as we see from the memorandum of appeal filed before the High Court."

52. The evidence led by the defendants to the effect that the invoices raised by the plaintiff are forged cannot be considered for another reason also, besides the one which has been discussed herein above that it has not been pleaded in the written statement, namely, it is not sufficient for the defendant to rely upon forgery but the defendants must have necessary stated in the pleadings, as well as, give the details of necessary particulars beyond bare term for 'forgery'.

53. Further, in the written statement the defendants have also contended that the so called statement of account is not the correct statement of account as per para 3 stated above, no material have been received by the defendants. As I have already observed the defendants have neither being able to disproved the facts alleged by the plaintiff nor able to prove its contentions, and the defendants have also not filed any counter statement of account against the statement of account of the plaintiff, therefore, the statement of account filed by the plaintiff Ex. P22 is also deemed to be admitted by the defendants.

54. It is also contended by the defendants in the written statement that no material have been received by the defendants and thus, there is no question of any transaction as stated in para 3 in between the plaintiff and the defendants; that the defendants have made payment of the received material to the plaintiff through

banking transaction and most of the payments have been made on or about delivery of the material; that no balance payment is due towards the defendants of the plaintiff. These contentions raised by the defendants seems to be inconsistent and also self-contradictory and self-destructive in nature. On the one hand, the defendants have contended that no material has ever been received by the defendants and thus, there is no question of any transactions between the plaintiff and the defendants as stated in para no. 3 of the plaint, however, on the other hand, the defendants have, in the same para, stated that the defendants have made payment of the received material to the plaintiff through banking transactions and most of the payments have been made on or above delivery of material. These two pleas are not consistent with each other, rather they are self-contradictory and self-destructive to each other. When the defendants have not received the goods / material from the plaintiff and there was no question of any transaction between the plaintiff and the defendants, I have failed to understand and the defendants have failed to explain what was the question of making payment to the plaintiff. The defendants have specifically pleaded in the written statement that he had made the payment of the received material to the plaintiff through banking transactions and most of the payments have been made on or about delivery of material. These contentions itself suggest that the plaintiff has sold and delivered the goods / material to the defendants and there have been business transactions between the plaintiff and the defendants. During the course of arguments also, Learned Counsel for the defendants have argued that there has been transactions of crores of rupees between the plaintiff and the defendants, therefore, the contention raised by the defendants in the written statement that there is no question of any transactions between the plaintiff and the defendants stands falsified. In view of the above discussions, it is proved that the defendants have stated inconsistent pleas in the written statement which are not only self-contradictory but self-destructive also. The defendants have failed to discharge the onus shifted on him to prove that he has made payment of price of the goods to the plaintiff for the goods supplied by the defendants.

55. In the written statement, the defendants have specifically pleaded that they had made payment of the received material to the plaintiff through banking transaction and most of the payments have been made on or about delivery of the material and that no balance payment is due towards the defendants of the plaintiff. However, the defendants have led no evidence to prove that they had made payment of the received material to the plaintiff through banking transactions. If the defendants had made payment of the material received from the plaintiff through banking transactions, they could have easily proved this fact by producing and proving their statement of account by calling a witness from the bank. But no such cogent evidence has been produced by the defendants.

56. With regard to inconsistent and mutually destructive plea, it was observed by the Hon'ble Supreme Court in Vimal Chand

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Ghevarchand Jain & Ors v. Ramakant Eknath Jajoo, [2009] 4 S.C.R. 794 as under:

> "16. Pleadings of the parties, it is trite, are required to be read as a whole. Defendants, although are entitled to raise alternative and inconsistent plea but should not be permitted to raise pleas which are mutually destructive of each other. It is also a cardinal principle of appreciation of evidence that the court in considering as to whether the deposition of a witness and/or a party is truthful or not may consider his conduct. Equally well settled is the principle of law that an admission made by a party in his pleadings is admissible against him proprio vigore."

57. In his affidavit (Ex.PW1/A), tendered in evidence, the plaintiff Vishwas Singhal reiterated the averments made in the plaint.

58. From the evidence of DW1 Krishanu Mukhopadhayay, Authorized Representative of the defendants, as stated above, the defendants have led no cogent evidence to prove their contentions or to disprove the averments made by the plaintiff in the plaint.

59. In view of the above discussion, the plaintiff in the present case is entitled to the suit amount as the plaintiff has sufficiently proved its case by way of the exhibited invoices, e-way bills, and statement of account. It has further been proved that some invoices also bear the receiving endorsement of the employees/ agents of the defendant firm.

60. In the present suit, the plaintiff has claimed a principal sum of ₹6,12,760/- along with interest accrued thereon on the basis of following invoices:

Sr. No.	Invoice No.	Date	Amount in ₹	Ex.
1.	TI/23-24/967	28.10.2023	61,242	Ex.P.4
2.	TI/23-24/1142	27.11.2023	74,411	Ex.P.5
3.	TI/23-24/1156	29.11.2023	22,879	Ex.P.6
4.	TI/23-24/1168	02.12.2023	41,713	Ex.P.7
5.	TI/23-24/1229	11.12.2023	23,732	Ex.P.8
6.	TI/23-24/1230	11.12.2023	23,533	Ex.P.9
7.	TI/23-24/1231	11.12.2023	18,184	Ex.P.10
8.	TI/23-24/1276	21.12.2023	15,054	Ex.P.11
9.	TI/23-24/1490	01.02.2024	66,906	Ex.P.12
10.	TI/23-24/1491	01.02.2024	17,163	Ex.P.13
11.	TI/23-24/1510	03.02.2024	19,352	Ex.P.15
12.	TI/23-24/1529	08.02.2024	29,500	Ex.P16
13.	TI/23-24/1550	12.02.2024	9,145	Ex.P17
14.	TI/23-24/1574	16.02.2024	18,290	Ex.P18
15.	TI/23-24/1615	22.02.2024	53,015	Ex.P30
16.	TI/23-24/1627	24.02.2024	47,218	Ex.P31
17.	TI/23-24/1629	24.02.2024	13,157	Ex.P32
18	TI/24-25/1498	02.02.2024	1,15,994	
		Total amount	6,70,488/-	

61. Though the plaintiff has not placed on record one invoice no. TI/2023-24/1498 dated 02.02.2024 for a sum of ₹1,15,994/- claimed by him in the plaint, yet it can be taken into consideration as

the defendants have admitted in the affidavit of evidence of DW1 Krishanu Mukhopadhyay that all the invoices raised by the plaintiff are forged except one invoice no. TI/2023-2024/1498 dated 02.02.2024 for which an advance payment of ₹1,00,000/- made by the defendant on 25.01.2024.

62. As per the invoices produced by the plaintiff, a sum of ₹6,70,488/- is due and outstanding against the defendants. In the statement of accounts Ex.P22, the plaintiff has shown that he had issued credit note for a sum of ₹1,39,000/- to the defendants as per the request of the defendants as there was dispute regarding the rates, therefore, rates were reduced and the amount was adjusted.

63. As per the statement of accounts Ex.P22 the plaintiff has received a payment of ₹1,00,000/- from the defendant as the part payment of price of the goods sold to the defendants.

64. Therefore, the amount of ₹1,39,000/- and ₹1,00,000/- has to be deducted from the total outstanding closing amount of ₹6,70,488/- which would be ₹4,31,488/- .

65. The plaintiff has also claimed interest at the rate of 24% per annum. There is stipulation of payment of interest @ 24% per annum on the invoices, which seems to be excessive. Taking into account the fact that transactions were commercial, it is held that the plaintiff is entitled to the interest @ 12% per annum on the outstanding amount.

66. For the reasons above-stated, these issues are decided in favour of the plaintiff and against the defendants.

Relief

67. In view of my findings on issues no. 2 and 3, the suit is decreed with costs in terms that the plaintiff is found entitled to recover a sum of ₹4,314,88/- from the defendants along with interest at the rate of 12% per annum from 24.02.2024 i.e. the date of last invoice till realization of the said amount.

68. Decree sheet be prepared accordingly and after necessary compliance file be consigned to the Record Room.

Pronounced in the open Court
on the 12th August, 2026

RAKESH KUMAR Digitally signed by RAKESH KUMAR Date: 2026.08.12 16:09:12 +0530

(Dr. Rakesh Kumar)
District Judge(Commercial Court)-04
South-East, Saket Courts Complex,
New Delhi.