

**IN THE COURT OF JUDGE, COMMERCIAL COURT (SENIOR CIVIL JUDGE  
CADRE), COIMBATORE**

**Present: Thiru. C.B. VEDAGIRI, B.Pharm., MS IT (AUS), LLM, Judge**  
Commercial Court, (Senior Civil Judge Cadre)  
Coimbatore

Dated this the 12<sup>th</sup> Day of March 2026, Thursday

***C.O.S. No. 56 of 2025***  
***(CNR.No.TNCB23-000029-2025)***

A R Alloys,  
Rep by its Partner K.S. Aswin

... Plaintiff

***//Vs//***

M/s. Mechram Automation,  
Rep by its Proprietor  
Mr. Vadamalai Muthu Ramakrishnan

... Defendant

This Original Suit came up before me for final hearing in the presence of Ms. S Priya, Advocate for the Plaintiff and Mr. P. Vijayasekar, Advocate for the Defendant. Upon hearing the counsel for the plaintiff and defendant perusing the materials available in the case records and having stood over this case for consideration till this date and this court delivered the following...

## JUDGMENT

The Suit has been filed by the Plaintiff against the defendant for the relief of recovery of sum of **Rs.4,63,358/-** (Round off) with subsequent interest at the rate of **24%** per annum from the date of suit till the date of realization with cost to the Plaintiff.

### **1. The Plaintiff Averments which are found essential for the Disposal of the Suit is that:**

The plaintiff is engaged in the steel business under the name and style of “A R Alloys” and the defendant is running a business under the name of “Mechram Automation”. The plaintiff has been actively engaged in the steel business as Stockiest of High Quality Carbon and Alloy steels in various grades in black/bright bars. The plaintiff sources such quality products from reputed steels mill in India, the range of products is in rolled/forged bars, rounds, flats & squares standing for several years and thus the business is Registered under Government of Tamil Nadu and the Registration Certificate numbered as 568/2018. On 7<sup>th</sup> August 2023, the defendant had approached them to place an order for steel materials valued at Rs.4,65,932.26 and the plaintiff provided a detailed quotation outlining the payment terms: 50% of the total amount was to be remitted within 20 days from the date of dispatch, while the remaining 50% was to be repaid within 45 days from the same date. Thus the quotation was accepted by the defendant, thereby establishing a binding contractual agreement between the two parties. The defendant’s commitment to fulfil the stipulated payment obligations as outlined in the order, the purchase order No.

36/2023 – 2024 dated 07.08.2023, the steel materials were supplied on August 8, 2023 by e-way bill and a tax invoice totalling Rs.4,51,075/- . Subsequently the defendant acknowledged receipt of the materials and committed to making the payment within the agreed timeline. Further the plaintiff notes that at no point during the delivery or within three days thereafter did the defendant report any damages to the goods, thereby indicating acceptance of the delivery in its entirety. On 14th August 2023, the defendant inexplicably returned goods valued at Rs.8,114.09 and the return invoice is filed without providing any justification for this action. Despite multiple reminders, the defendant has failed to fulfil their payment obligations, three cheques issued by the defendant, the amounts of Rs.2,49,214/-, Rs.2,25,537/- and Rs.2,25,538/- of which one was intended as a partial payment for the previous Invoice ARA/23-24/0057 dated 18.07.2023 were returned on September 26, 2023 due to insufficient funds and have been several previous instances where the defendant's cheques have bounced. The partners of "A R Alloys" have made concerted efforts to recover the outstanding dues, the defendant has consistently delayed payment, citing various reasons and requesting additional time without any substantial justification. During meeting on September 27, 2023 both parties entered a mutual agreement aimed at resolving the outstanding payment issue. It was agreed that the payment would be made in three instalments and taking the responsibility for the cheque bounce charge of Rs.177/- and any interest incurred due to delayed payments, these terms were documented in an email on 28<sup>th</sup> September 2023 which the

defendant accepted. Regrettably, the defendant didn't adhere to the establishment payment schedule. On November 10, 2023, the defendant communicated via email that they were unable to fulfil their payment obligations due to a lack of received funds. On December 26, 2023 the defendant assured the plaintiff via email that the outstanding payment would be settled by January 19, 2024, Despite this assurance the defendant has only remitted a mere 2% monthly interest amounting to Rs.31,575.25 on January 9, 2024 which is less than the actual interest due of Rs.36,778/-. Further the plaintiff has filed a complaint with the Sundarapuram Police Station for Cheating, the online complaint receipt filed and thus the defendant's appeared before the Police Station and stated that he has filed the caveat before the Hon'ble District Court of Coimbatore, which a lack of genuine intent to settle the outstanding amount of Rs.4,51,075/- along with interest till date. Due to the continued failure to settle the outstanding balance owed by defendant is not only a breach of contractual obligation but also disregards the genuine requests made for the settlement and thereby the Plaintiff caused to issue a legal notice dated 25.05.2024 calling upon the defendants to settle the amount along with 2% per month of interest till the payment of amount, the defendant received the same on 27.05.2024 and gave a reply notice dated 31<sup>st</sup> May 2024 was received by the plaintiff which completely denies the allegations. Finally the pre-institution mediation petition was filed before the Coimbatore District Legal Service Authority and same was numbered as PIM No. 749/2024, the defendant failed to appear before the authority and thus the application was treated as

Non - Starter. Therefore the defendant has left to pay a sum of Rs.4,63,357.59 with future interest to the plaintiff. Hence the present suit filed by the plaintiff against the defendant for the aforementioned relief.

**2. The Sum and Substance of the Written Statement Averments which are found essential for the disposal of the Suit is that:**

The defendant submits that the suit is false, frivolous, vexatious and unsustainable both in law and on the facts of the case. This Defendant does not admit any of the averments mentioned in the Plaint except those that are specifically admitted herein and puts the Plaintiff to strict proof of all of them. The Defendant operating under the name and style of "A R Alloys" has been engaged in the steel business at the above said address for six years is not known to this Defendant. The Defendant submits that the averments in plaint "the plaintiff has been actively engaged in the steel business as Stockiest of High quality Carbon and Alloy steels in various grades in black/bright bars is false. The Plaintiff sources such quality products from reputed steels mill in India, the range of products is in rolled/forged bars, rounds, flats & squares at the afore mentioned address, enjoying a reputable standing for several years is false. The plaintiff further states that the business is Registered under Government of Tamilnadu and the Registration Certificate numbered as 568/2018 and the Registration Certificate is filed as Plaint Document No. 1 and the business in Partnership firm and the deed is filed as Plaint Document No.2 and it is also registered under MSME and GST certified and the MSME and GST certificate, is filed as Plaint Document no.3

respectively are, the plaintiff has to prove that the same are up to date as per provisions.

The Defendant submits that the Averments “on August 7, 2023, the defendant approached them to place an order for steel materials valued at Rs.4,65,932.26/-. Following this interaction, the plaintiff provided a detailed quotation outlining the payment terms: 50% of the total amount was to be remitted within 20 days from the date of dispatch, while the remaining 50% was to be paid within 45 days from the same date. The plaintiff states that this verbal quotation was accepted by the defendant, thereby establishing a binding contractual agreement between the two parties. This acceptance not only confirms the terms of the order but also signifies the defendant's commitment to fulfill the stipulated payment obligations as outlined in the order, the purchase order No.36/2023-2024 dated 07.08.2023 is filed as Plaint Document no.4” are utter false.

The Defendant submits that the Contentions stated in Plaint as in accordance with the confirmed order placed by the defendant, the steel materials were supplied on August 8, 2023. This delivery was accompanied by an e-way bill and a tax invoice totalling Rs.4,51,075/-. The e-way bill is filed herewith as Plaint Document no.5. Subsequently, the defendant acknowledged receipt of the materials and committed to making the payment within the agreed timeline are utter false and fabricated one. Furthermore, the plaintiff notes that at no point during the delivery or within three

days thereafter did the defendant report any damages to the goods, thereby indicating acceptance of the delivery in its entirety is false.

This defendant further submits that the commitment to quality and punctuality underscores the plaintiff's professional integrity in fulfilling their contractual obligations is utter false. The defendant never purchased any materials as alleged in this paragraph. The pattern of behaviour raises concerns regarding the defendant's commitment to fulfilling their financial responsibilities is false. The defendant never purchased any material as alleged in plaint and he never committed anything as alleged by the plaintiff. This defendant is not liable to pay any amount to the plaintiff as alleged by him is false and the plaintiff has used their Political power and lodged a false complaint against the defendant before Sundarapuram Police Station. The police officer has perused the several documents. The police officer warned the plaintiff after the perusal of the documents, which were produced by him. The defendant has clearly given the entire Business Transaction and payment details to the plaintiff through Reply Legal Notice. This defendant has no habit of issuing cheque at any point of time for the Business Transaction to Plaintiff. Whenever the defendant placed any order with plaintiff, the defendant has settled the entire invoice amount through RTGS or NEFT or IMPS to Plaintiff's Bank Account directly and the same was acknowledged by the plaintiff and the plaintiff is well aware about the same. Whenever the defendant has placed orders with the plaintiff, the same were settled

then and there no arrears of amount is payable by the defendant to the plaintiff as on date.

The defendant further also submits that as per the statement, there is amount of Rs.31,575 has been paid as Excess to the plaintiff by the defendant. Since the defendant wanted to do Business with the plaintiff very sincere and Genuine manner, he is paying the entire invoices amount to the plaintiff without any default as on date. Recently the plaintiff's mind has been changed and in order to cheat the defendant and graphing money from him, the plaintiff has filed the above said false and frivolous suit against the defendant. There is no cause of action that arose for the suit and the alleged cause of action is wrong and invented one. There were no Merits in his suit also. The defendant reserves his rights to file an additional written statement if any. Therefore the defendant has prays to dismiss the suit with costs.

3. The notice was issued to the defendant through court and post. Upon receipt of court and postal summons, the defendant has entered appearance before the court through their counsel. Further the defendant has filed the written statement along with document and statement of truth and also filed the Statement of Admission and Denial of documents. Since the parties have not come forward to settle the dispute, Case Management Hearing was commenced. Hence this court has framed the following issues:-

#### 4. Issues:

1. Whether the plaintiff is entitled to the suit claim amount as prayed for or the suit claim amount has been settled in entirety as alleged by defendant?

2. Whether cheques were issued by defendant for payment as claimed by plaintiff?

3. To what other relief?

5. After framing of issues, the court has fixed the schedule for trial. List of witnesses and proof affidavit of list of witnesses has been furnished by both sides. On the side of the plaintiff, the plaintiff was examined as PW1 and the documents from Ex.A1 to Ex.A11 were marked through PW1. On the side of the defendant, the defendant was examined as DW1 and Ex.A12, Ex.A13 and Ex.B1 documents were marked through DW1 cross. After completion of trial, statement of truth and written argument were filed by both sides. Oral argument was heard by both sides and the suit is taken up for judgment.

6. This court having taking into consideration of the oral and documentary evidence in all aspects and the submission made by the parties to the *lis* regarding the alleged cheque transactions, in view of the Order XIV Rule 5 of CPC, has reframed the issues accordingly:

1. Whether the plaintiff is entitled to the suit claim amount as prayed for or the suit claim amount has been settled in entirety as alleged by defendant?

2. To what other relief?

**7. Issue No.1:**

It is the case of the plaintiff that he is engaged in the steel business under the name and style of “A R Alloys” and that the defendant is running a business under the name of “Mechram Automation”. As a part of business transaction, the quotation was accepted by the defendant, thereby establishing a binding contractual agreement between the two parties. Upon the defendant’s commitment to fulfil the stipulated payment obligations as outlined in the purchase order No. 36/2023 – 2024 dated 07.08.2023, the steel materials were supplied on 08.08.2023 by e-way bill and a tax invoice totalling Rs.4,51,075/-. It is the case of the plaintiff that subsequently the defendant acknowledged receipt of the materials and committed to making the payment within the agreed timeline. On 26.12.2023, the defendant has assured the plaintiff via email that the outstanding payment would be settled by 19<sup>th</sup> January 2024. Despite the assurance the defendant has only remitted a mere 2% monthly interest amounting to Rs.31,575.25 on 09.01.2024, which is less than the actual interest due of Rs.36,778/-. It is the case of the plaintiff that the defendant has left to pay a sum of Rs.4,63,357.59 with future interest to the plaintiff and hence the present suit.

8. This court refers to the provision under **Sec.2(c)(i) of the Commercial Courts Act, 2015** hereunder:

*(c) "commercial dispute" means a dispute arising out of-*

*(i) ordinary transactions of merchants, bankers, financiers and traders such as those relating to mercantile documents, including enforcement and interpretation of such documents;*

and that the first category referred, includes disputes of ordinary transactions of **merchants, bankers, financiers and traders** such as those relating to **mercantile documents** including enforcement and interpretation of such documents. The definition naturally will cover the dispute of all kinds of ordinary transactions of merchants, bankers, financiers and traders. The specified value thereof is more than Rs.3,00,000/-. So the facts pleaded before this court in the present plaint comes under the **commercial dispute**.

9. The next question which this court would like to answer is whether the dispute which is stated *supra* comes under the jurisdiction of commercial court. Thus, this court refers to **Sec.6 of Commercial Courts Act, 2015** which reads like this:

***Jurisdiction of Commercial Court.***

*6. The Commercial Court shall have jurisdiction to try all suits and applications relating to a commercial dispute of a Specified Value arising out of the entire territory of the State over which it has been vested territorial jurisdiction.*

*Explanation.-For the purposes of this section, a commercial dispute shall be considered to arise out of the entire territory of the State over which a Commercial Court has been vested jurisdiction, if the suit or application relating to such commercial dispute has been instituted as per the provisions of sections 16 to 20 of the Code of Civil Procedure, 1908 (5 of 1908).*

10. From the above provision it is very much clear that the commercial court shall have the jurisdiction to try all suits and applications relating to ***commercial dispute***. Now, the question is whether this court having the pecuniary jurisdiction to adjudicate the matter which is in dispute. Thus, this court drawn its attention on Sec.3 of Commercial Courts Act, 2015 which reads like this:

***Section 3: Constitution of Commercial Courts.***

3. (1) The State Government, may after consultation with the concerned High Court, by notification, constitute such number of Commercial Courts at District level, as it may deem necessary for the purpose of exercising the jurisdiction and powers conferred on those Courts under this Act:

2[Provided that with respect to the High Courts having ordinary original civil jurisdiction, the State Government may, after consultation with the concerned High Court, by notification, constitute Commercial Courts at the District Judge level:

Provided further that with respect to a territory over which the High Courts have ordinary original civil jurisdiction, the State Government may, by notification,

specify such pecuniary value which shall not be less than three lakh rupees and not more than the pecuniary jurisdiction exercisable by the District Courts, as it may consider necessary.]

3[(1A) Notwithstanding anything contained in this Act, the State Government may, after consultation with the concerned High Court, by notification, specify such pecuniary value which shall not be less than three lakh rupees or such higher value, for whole or part of the State, as it may consider necessary.]

11. The above provision is very much clear that by virtue of the notification specified the pecuniary value of this court which shall not be less than Rs.3,00,000/-. Admittedly, the plaintiff in the plaint itself has stated that the defendant has to pay a due sum of **Rs.4,63,358/- (Round off)** with interest and the plaintiff has filed the instant suit against the defendant on **04.01.2025** i.e., after the amendment of Commercial Courts Act, 2018.

12. Prior to the amendment, the pecuniary jurisdiction of the commercial court is of Rs.1 Crore and above, but by virtue of the amendment of Commercial Courts Act, the pecuniary jurisdiction of the commercial court shall not be less than Rs.3,00,000/-. So this court is having the pecuniary jurisdiction to adjudicate the matter which is in dispute by virtue of the provisions which are stated *supra*.

13. The plaintiff counsel contended that the plaintiff has been actively engaged in the steel business as Stockiest of High Quality Carbon and Alloy steels in various grades

in black/bright bars. The plaintiff sources such quality products from reputed steels mill in India, the range of products is in rolled/forged bars, rounds, flats and squares at the aforementioned address for several years. The business of plaintiff is Registered under Government of Tamil Nadu (Registration Number: 568/2018) vide Registration Certificate in Ex.A1 dated 25.05.2018. The plaintiff is a partnership firm vide partnership deed in Ex.A2 dated 18.05.2018 and is also registered under MSME vide MSME and GST certificate in Ex.A3 dated 27.08.2021 and 14.09.2018.

14. The learned plaintiff counsel urged that the defendant has approached the plaintiff to place an order for steel materials valued at Rs.4,65,932.26 on 07.08.2023. There existed an oral agreement wherein, the plaintiff has provided a detailed quotation outlining the payment terms and that 50% of the total amount was to be remitted within 20 days from the date of dispatch while the remaining 50% was to be paid within 45 days from the same date. The defendant has committed to fulfil the stipulated payment obligations as outlined vide the purchase order No. 36/2023-2024 dated 07.08.2023.

15. The plaintiff counsel contended that in compliance to the confirmed order placed by the defendant, the steel materials were supplied on 08.08.2023 and that the very delivery was accompanied by an e-way bill and a tax invoice totaling Rs.4,51,075/- vide Tax Invoice in Ex.A4 dated 08.08.2023. Subsequently, the defendant acknowledged receipt of the materials and committed/agreed to making the payment within the agreed timeline. The plaintiff urged that at no point during the delivery or

within three days thereafter, the defendant has reported any damages to the goods, thereby indicating acceptance of the delivery in its entirety.

16. The Plaintiff counsel also contended that he has confined the suit only to the amount under Tax Invoice dated 08.08.2023 vide Ex.A4 for Rs.4,51,075/-. The plaintiff has not made any other claim on earlier transactions, but was mentioned only to show prior course of business and defendant's default payment conduct. It is the plaintiff's contention that the defendant has also accepted all the previous transaction, but though had denied the transaction through the invoice dated 08.08.2023 for Rs.4,51,075/- vide Ex.A4.

17. The plaintiff counsel urged that he had supplied the defendant under Invoice dated 08.08.2023 vide Ex.A4 and that the return of invoice dated 14.08.2023 vide Ex.A5 is an implied admission of supply of the Return of goods, which the defendant admitted. The plaintiff counsel argued that the return is legally impossible without original receipt, thereby affirming the genuineness of Invoice dated 08.08.2023.

A portion of DW1 cross examination in this regard:

“வா.சா.ஆ.4 Invoice ஏற்படுத்தப்பட்ட நிலையில், அதன் அடிப்படையில் பெறப்பட்ட பொருட்களில் சிலவற்றை வா.சா.ஆ.5 Return Invoice மூலம் வாதி நிறுவனத்திற்கு திருப்பப்பட்டுள்ளது என்றால் வா.சா.ஆ.5 Return Invoice எங்கள் நிறுவனத்தின் Invoice இல்லை.”

18. The plaintiff counsel urged that though the Defendant has refused the entire invoice alleging that no such transaction took place between vide Ex.A4, but has not produced any document showing settlement of Invoice dated 08.08.2023.

19. The plaintiff counsel also urged that the defendant has inexplicably returned goods valued at Rs.8,114.09 vide Return Invoice in Ex.A5 dated 14.08.2023 without providing any justification for this action. Despite multiple reminders the defendant has failed to fulfill their payment obligations. Three cheques were issued by the defendant, in amount of Rs.2,49,214/-, Rs.2,25,537/-, and Rs.2,25,538/-, of which one was intended as a partial payment for the previous invoice ARA/23-24/0057 dated 18.07.2023, but were returned on 26.09.2023 due to insufficient funds. It was also contended by the plaintiff that there have been several previous instances where the defendant failed to honor his cheques during collection.

A portion of DW1 cross examination is reproduced below:

“பிரமாணவாக்குமூலத்தில் அட்டவணையில் கண்டுள்ள 18.07.2023 பணப்பரிவர்த்தனை எப்போது வாங்கப்பட்ட பொருட்களுக்கு ஆனது என்றால் பொருட்கள் வாங்கப்படும் ஒரு வாரத்திற்குள் அதற்குண்டான தொகையை செலுத்துவது வழக்கம். பிரமாணவாக்குமூலத்தில் அட்டவணையில் கண்டுள்ள 18.07.2023 தேதியிட்ட பரிவர்த்தனைக்கு Invoice No/ Bill No.0057 என்றால் சரிதான், அப்படி தான் கண்டுள்ளது. என்னிடம் காட்டப்படும் 17.07.2023 தேதியிட்ட Invoice ன் Invoice No.0057 என கண்டுள்ளது என்றால் சரிதான்.”

20. It was also contended that there was a meeting held on 27.09.2023, wherein both the parties has reached a mutual agreement aimed at resolving the outstanding payment issue. It was agreed that the payment would be made in three installments, with the defendant taking responsibility for the cheque bounce charges of Rs.177/- and any interest incurred due to delayed payments.

21. It was urged by the plaintiff counsel that the terms between the parties to the *lis* was documented in an email (Ex.A6 series) on 28.09.2023 which the defendant has accepted. But the defendant didn't adhere to the establishment payment schedule. It could be seen from the record that the defendant via email on 10.11.2023, has communicated that they were unable to fulfil their payment obligations due to a lack of received funds. It could also be seen from the email of the defendant on 26.12.2023 that the defendant has assured the plaintiff that the outstanding payment would be settled by 19.01.2024. Despite this assurance the defendant has only remitted a mere 2% monthly interest amounting to Rs.31,575.25 on 09.01.2024 which is less than the actual interest due of Rs.36,778/-.

A portion relating to assertion of Email ID of the defendant company is culled out below:

‘உங்கள் நிறுவனத்தின் மின்னஞ்சல் முகவரி என்ன என்றால்  
Mechramtooling@gmail.com ஆகும்.

வா.சா.ஆ.4 Invoice தொகையை தருவதற்கு காலதாமதம் ஆவதாகவும், காலஅவகாசம் தேவைப்படுவதாகவும் குறிப்பிட்டு நீங்கள் மேற்சொன்ன மின்னஞ்சல் முகவரி Mechramtooling@gmail.Com ல் இருந்து வாதி நிறுவனத்திற்கு வா.சா.ஆ.6 மின்னஞ்சலில் பதில் அனுப்பப்பட்டுள்ளது என்றால் சரியல்ல, அது நாங்கள் அனுப்பிய மின்னஞ்சல் இல்லை.”

“நீங்கள் தாக்கல் செய்துள்ள பி.சா.ஆ.1 வங்கி கணக்கு பட்டியலில் 2023 வருடத்திய 8 மற்றும் 10 வது மாத பரிவர்த்தனை கண்டுள்ளது, 9 வது மாத பரிவர்த்தனையை நீதிமன்றத்தில் தாக்கல் செய்யவில்லை, நீங்கள் காசோலை கொடுத்து பரிவர்த்தனை செய்தது தெரியவந்து விடும் என்ற காரணத்தினால் தான் 9 வது மாத பரிவர்த்தனை பட்டியல் நீதிமன்றத்தில் நீங்கள் தாக்கல் செய்யவில்லை என்றால் சரியல்ல. 22.09.2023 தேதியிட்ட காசோலை Dishonour ஆன காரணத்தினால் தான் என்னிடம் காட்டப்படும் வா.சா.ஆ.6 மின்னஞ்சல் (Series) மூலம் நீங்கள் காலஅவகாசம் கேட்டுள்ளீர்கள் என்றால் சரியல்ல.”

22. The plaintiff counsel further contended that the defendant has paid Rs.31,575.25 through IMPS on 09.01.2024 vide Ex.B1, Bank Statement, stating that the same is for the interest for the Invoice Bill No.0081 dated 08.08.2023 which the defendant has confirmed through the email dated 09.01.2024 vide Ex.A6.

A portion of cross examination of the DW1 is culled out below:

“நீங்கள் கடைசியாக எப்போது வாதியிடம் பொருட்களை வாங்கினீர்கள் என்றால் கடந்த 18.07.2023 தான் எங்கள் கடைசி பரிவர்த்தனை ஆகும். 18.07.2023 வரை நடந்த அனைத்து பரிவர்த்தனைக்கும் வாதிக்கு செலுத்த வேண்டிய அனைத்து தொகையையும் நீங்கள் செலுத்திவிட்டீர்களா என்றால் செலுத்திவிட்டேன். 18.07.2023 தேதிக்கு பிறகு உங்களுக்கும் வாதிக்கும் எந்த வியாபார பரிவர்த்தனையும் ஏற்படவில்லையா என்றால் இல்லை. நீங்கள் தாக்கல் செய்துள்ள பி.சா.ஆ.1 வாங்கி கணக்குப்பட்டியலில் 09.01.2024 தேதியில் வாதி நிறுவனத்திற்கு ரூபாய்.31,575.25 IMPS மூலமாக செலுத்தப்பட்டதாக கண்டுள்ளது என்றால் சரிதான். வா.சா.ஆ.4 Invoice (Bill no. 0081/08.08.2023) தொகையை முழுமையாக செலுத்தமுடியாமல் போனதால் தான் 09.01.2024 தேதியில் வாதி நிறுவனத்திற்கு ரூபாய்.31,575.25 IMPS மூலமாக செலுத்தப்பட்டும், மேற்படி தொகையை வட்டிக்கு கணக்கு வைத்துக்கொள்ளவும், அசல் Invoice தொகையை செலுத்த காலஅவகாசம் கோரி வா.சா.ஆ.6 மின்னஞ்சல் வாதி நிறுவனத்திற்கு அனுப்பி உள்ளீர்கள் என்றால் சரியல்ல, அது எங்களுடைய மின்னஞ்சல் இல்லை, நாங்கள் அனுப்பவில்லை.”

23. The plaintiff counsel also contended that he has filed a complaint with the Sundarapuram Police Station for cheating vide online complaint receipt in Ex.A7 dated 22.04.2024 and that the defendant has appeared before the Police Station and has stated that he has filed the caveat before the Hon'ble District Court of Coimbatore. The defendant having failed to adhere to the contractual obligation and having failed to settle the outstanding balance, has caused the plaintiff to issue a legal

notice vide Ex.A8 dated 25.05.2024 calling upon the defendants to settle the amount along with 2% per month of interest till the payment of amount. It is also from the record that the defendant has received the same vide Acknowledgement Card in Ex.A9 dated 27.05.2024, for which the defendant has given reply notice vide Ex.A10 dated 31.05.2024 denying the liability.

**24.** The plaintiff counsel argued that the Defendant has failed to discharge the burden of proof cast upon him. The defendant has taken contradictory stand and pleas which are mutually destructive and legally untenable. It could be seen that on one hand, the Defendant pleads that no goods were received under the alleged Invoice vide Ex.A4 and that an amount of Rs.31,575.25 is excess, while on the other hand the defendant has categorically asserted that all dues have been fully settled and that there was no subsisting transaction between the parties to the *lis*. If, as claimed by the Defendant, no transaction existed and all dues stood settled, the question of alleging an “excess amount” does not arise at all which goes to show that the defence is false.

**25.** It was also contended by the plaintiff counsel, that the defendant has neither stated in his pleadings or proof affidavit that the excess amount paid by him was towards the purchase of materials nor has sent notice claiming the excess amount from the plaintiff.

A portion of DW1 cross examination is extracted for reference:

“18.07.2023 தேதிக்குப் பிறகு உங்களுக்கும் வாதிக்கும் எந்த வியாபார பரிவர்த்தனையும் இல்லை என்று சொல்லி உள்ள நிலையில் நீங்கள் எந்த காரணத்திற்காக 09.01.2024 தேதியில் வாதி நிறுவனத்திற்கு ரூபாய்.31,575.25 IMPS மூலமாக செலுத்தப்பட்டது என குறிப்பிட்டு உங்கள் எதிர் உரையிலோ அல்லது பிரமாணவாக்குமூலத்திலோ குறிப்பிட்டு சொல்லவில்லை என்றால் சரியல்ல, பொருட்களின் தேவைக்காகத்தான் 09.01.2024 தேதியில் பணம் அனுப்பப்பட்டது. உங்கள் பிரமாணவாக்குமூலத்தில் பத்தி 10 ல் ரூபாய்.31,575.25 தொகையானது பொருட்கள் வாங்குவதற்காக அனுப்பப்பட்டதாக குறிப்பிட்டு சொல்லப்படவில்லை, அதிகப்படியாக செலுத்தியதாக கண்டுள்ளது என்றால் சரிதான், அந்த தொகைக்கு வாதி நிறுவனம் எங்களுக்கு பொருட்கள் சப்ளை செய்யவில்லை.”

“ரூபாய்.31,575.25 தொகையானது வாதி நிறுவனத்திற்கு அதிகப்படியாக செலுத்தியதாகவும், அதை திருப்பி கேட்டு தனிப்பட்ட Notice ஏதேனும் அனுப்பி உள்ளீர்களா என்றால் இல்லை, பிரமாண வாக்குமூலத்தில் சொல்லி உள்ளது தான்.”

26. The plaintiff counsel argued that the Defendant in his cross examination has admitted that 18.07.2023 was the last transaction with the Plaintiff and that all amounts had been settled. This admission stands in stark contrast to his pleadings disputing receipt of goods under the alleged invoice dated 08.08.2023 vide Ex.A4 and alleging excess billing, which is clearly an afterthought aimed solely at evading lawful liability by the defendant.

A portion of cross examination of DW1 in this regard:

‘நீங்கள் கடைசியாக எப்போது வாதியிடம் பொருட்களை வாங்கினீர்கள் என்றால் கடந்த 18.07.2023 தான் எங்கள் கடைசி பரிவர்த்தனை ஆகும். 18.07.2023 வரை நடந்த அனைத்து பரிவர்த்தனைக்கும் வாதிக்கு செலுத்த வேண்டிய அனைத்து தொகையையும் நீங்கள் செலுத்திவிட்டீர்களா என்றால் செலுத்திவிட்டீன். 18.07.2023 தேதிக்கு பிறகு உங்களுக்கும் வாதிக்கும் எந்த வியாபார பரிவர்த்தனையும் ஏற்படவில்லையா என்றால் இல்லை.’

27. The plaintiff counsel further argued if, as claimed by the Defendant, no transaction existed and all dues stood settled, the question of alleging an “excess amount” does not arise at all and that the plaintiff has proved outstanding liability, and the Defendant having failed to prove settlement of outstanding dues, is liable for the suit claim amount.

28. The Plaintiff counsel contended that the cheques were issued by the Defendant towards discharge of business liability. Though the cheque details are not pleaded, as the cause of action is invoice-based, the cheques are referred to establish admission of liability and course of conduct of the defendant.

As per email dated 28.09.2023 (Ex.A6), the plaintiff furnished particulars of the following cheques:

- Cheque No. 587991 – Rs.2,25,538/-
- Cheque No. 996401 – Rs.2,49,214/-

- Cheque No. 587986 – Rs.2,25,537/-

A portion of DW1 cross examination is extracted below:

“எண்ணிடம் காட்டப்படும் கடந்த 22.09.2023 தேதியிட்ட காசோலை உங்களுடையதா, அதில் கண்டுள்ள வங்கி கணக்கு எண் உங்களது நிறுவனத்தின் உடையதா, அதில் கண்டுள்ள நிறுவனத்தின் பெயர் உங்கள் நிறுவனத்தின் பெயரா என்றால் காசோலையில் எங்கள் நிறுவனத்தின் பெயர் கண்டுள்ளது, கணக்கு எண் எங்கள் நிறுவனத்தின் கணக்கு எண் ஆகும். அதில் கண்டுள்ள கையெழுத்து என் கையெழுத்து அல்ல, காசோலை எங்கள் நிறுவனத்தின் காசோலை அல்ல.”

29. The plaintiff counsel argued that the Cheque No. 996401 was subsequently honoured by IMPS payment on 13.10.2023, as reflected in Ex.B1, which goes to prove the issuance of cheques and acknowledgment of liability. It is to be noted that the remaining cheques were dishonoured. Though the Plaintiff refrained from initiating proceedings under the Negotiable Instruments Act based on the Defendant's assurances, the same cannot be held against the Plaintiff.

30. The learned counsel for the plaintiff argued that the Defendant's denial of issuance of cheque stands contradicted as per his own bank records vide Ex.B1 and admissions during the cross-examination. It is also to be noted that the defendant has not examined any bank official nor offered any explanation for the cheque entries, which stand as a testament to the admission of liability of the defendant.

31. The plaintiff counsel argued that the Defendant neither has denied the existence of the cheques in Ex.A6, nor has produced any material to show that the cheques were forged or unauthorized.

A portion of cross examination of the DW1 is culled out below:

“உங்களது நிறுவனத்திற்கு எந்த எந்த வங்கிகளில் கணக்கு உள்ளது என்றால் இந்தியன் வங்கி, சுந்தராபுரம் கிளையில் கணக்கு உள்ளது. உங்கள் நிறுவனத்தின் மின்னஞ்சல் முகவரி என்ன என்றால் Mechramtooling@gmail.Com ஆகும்”.

32. The plaintiff counsel urged that the defendant in his Written Statement pleaded that he never issues cheques, but the same stand contradictory to his bank record vide Ex.B1, which shows the cheque entries and cheque numbers.

A portion of **para 14** of the **Written statement** read thus:

*“14. The defendant submits that he has no habit of issuing cheque at any point of time for the business transaction to plaintiff. Whenever the defendant placed any orders with plaintiff, the defendant has settled entire invoice amount through RTGS or NEFT or IMPS to the plaintiff’s Bank account directly and the same was acknowledged by the plaintiff and the plaintiff is well aware about the same”*

33. The plaintiff counsel argued that the Issuance of cheque is a commercial admission of liability and the conduct amounts to admission. The alleged dishonour corroborates the Plaintiff’s plea of delayed and defaulted payments. It is also to be noted that the defendant has not let in any rebuttal evidence.

34. The plaintiff counsel urged that the defendant has deliberately not included the transaction details on 07.07.2023 in the list of transaction relied by him wherein the defendant has made a payment of Rs.10,290/- to the plaintiff through cheque. Thus the contention and argument of the defendant that the transaction between the plaintiff and the defendant is only through NEFT/RTGS pales in to insignificance and cannot be pressed in to service.

A portion of cross examination of DW1 is culled out below:

“வாதி நிறுவனத்திடம் வாங்கும் பொருட்களுக்கு நீங்கள் வங்கி பரிவர்த்தனை (RTGS, NEFT) மூலமாகவும் காசோலை மூலமாகவும் பணம் செலுத்துவது உண்டு என்றால் RTGS, NEFT மூலமாக மட்டும் தான் பரிவர்த்தனை இருந்தது. காசோலை கொடுக்கும் வழக்கம் இல்லை.

உங்கள் பிரமாணவாக்குமூலத்தில் கண்டுள்ள அட்டவணையில் 07.07.2023 தேதியில் காசோலை மூலமாக தான் ரூபாய்.10,290/- செலுத்தப்பட்டதாக கண்டுள்ளது என்றால் சரிதான். உங்கள் பிரமாணவாக்குமூலத்தில் கண்டுள்ள அட்டவணையில் 07.07.2023 அன்று காசோலை மூலமாக தான் ரூபாய்.10,290/- வாதிக்கு செலுத்தப்பட்டதால் தான் அட்டவணையில் Mode of Payment என்ற இடத்தில் எந்த தகவலும் நிரப்பப்படாமல் காலியாக விடப்பட்டுள்ளது என்றால் சரியல்ல.”

35. The plaintiff counsel has finally urged that since the defendant has not paid the alleged invoice amount vide Ex.A4, has constrained the plaintiff to issue legal notice

vide Ex.A8 dated 25.05.2024. It is to be noted that the attempt of the plaintiff in settling the dispute through Pre-Institution Mediation before the Coimbatore District Legal Service in PIM No. 749/2024, ended in vain vide Non – Starter vide Report in Ex.A11 dated 09.09.2024. It is also to be noted that the conduct of the defendant has forced the plaintiff to give complaint before police station and that the defendant has avoided the payment despite admissions and assurances and has abused the process of this court.

**36.** It was urged by the plaintiff that having admitted that the defendant has purchased the said materials from the plaintiff on **08.08.2023** vide Tax Invoice in Ex.A4, the present suit being instituted on **04.01.2025 and e-filed on 02.01.2025** is well within the period of limitation.

**37.** It is the contention of the plaintiff that the defendant has left to pay the remaining pending amount of Rs.4,51,075/- amount due as per the contractual agreement and interest paid on 09.01.2024 is of 31,575.25 and included 24% interest from 27.05.2024 to 01.11.2024 is of Rs.43,857.84 thus was totalling to the tune of **Rs.4,63,357.59** is payable by the defendant to the plaintiff along with interest from the date of suit till the date of realization with cost.

**38.** The plaintiff counsel finally argued that the Interest is contractually and commercially justified, as the alleged business transaction is between two

commercial entities and that the Defendant enjoyed the credit period and defaulted repeatedly, which justifies the plaintiff claiming 24% interest.

**39. Per Contra,** the defendant counsel urged that the suit is false, frivolous, vexatious and not maintainable in law or on facts.

**40.** The learned counsel for the defendant contended that there was no concluded contract between the parties and denies the quotation, purchase order dated 07.08.2023, alleged acceptance of payment terms, supply of goods, tax invoice, e-way bill and the alleged return of materials, contending that no goods were ever purchased or received and that no liability arose.

**41.** The defendant counsel urged that the plaintiff has laid claim against the defendant without basis and invited this court's attention to the portion of the legal notice issued by the plaintiff vide Ex.A8 dated 25.05.2024, which read thus:

*"2. Our client asserts that you have been a customer since February 2023. On 07.08.2023, you placed an order for steel materials amounting to Rs.4,65,923.26/-. Our client has issued a quotation specifying payment terms: 50% of the value due within 20 days from the dispatch date, with the remaining 50% due within 45 days from the dispatch date to our client. You accepted these terms without objection.*

*3. The materials were supplied on 08.08.2023 accompanied by an e-way bill and tax invoice totalling Rs.4,51,075/-. You acknowledged receipt and committed to timely payment.*

4. *It is pertinent to note that neither at the time of delivery nor within three days thereafter did you report any damages to the goods and you accept the goods. However, on 14.08.2023, you inexplicably returned goods worth Rs.8114.09 without providing a rationale.*

5. *Despite repeated reminders, you failed to honor your payment obligations. Three cheques issued by you for Rs.2,49,214/-, Rs.2,25,537/- and Rs.2,25,538/- which includes one part payment for a previous bill was returned by your bank on 26.09.2023 due to insufficient funds. Our client promptly notified you of this.*

11. *With no other way, after informing you, our client upon presenting the cheque for collection [on 11/04/2024 & 15/04/2024], it was returned with the notation "PAYMENT STOPPED BY THE DRAWER," indicative of your deliberate efforts to avoid payment. Our client is now compelled to consider legal recourse, including filing a case under Sec 18 of the N.I Act for cheque bounce."*

42. The defendant counsel urged that there was no **invoice number and amount** specifically mentioned in the alleged Legal notice, Ex.A8. It was also contended that the very Ex.A8 do not contain the particulars pertaining to the Cheque Numbers, Bank details and return memo details though it was stated that the alleged Cheques were returned for the reasons "Payment Stopped by the Drawer" and has also not adduced the alleged cheques in the present suit.

A portion of PW1 cross examination is culled out below:

“கடந்த 25.05.2024 தேதியிட்ட வா.சா.ஆ.8 வழக்கறிஞர் அறிவிப்பில் வா.சா.ஆ.4 ல் குறிப்பிட்டுள்ள Invoice No. குறிப்பிடப்பட்டுள்ளதா என்றால் Invoice No. குறிப்பிடப்படவில்லை ஆனால் Invoice தேதியும், தொகையும் குறிப்பிடப்பட்டுள்ளது. வா.சா.ஆ.8 வழக்கறிஞர் அறிவிப்பில் வா.சா.ஆ.4 ல் குறிப்பிட்டுள்ள Supply செய்யப்படுவதாக சொல்லப்படும் Materials விவரம் குறிப்பிடப்பட்டுள்ளதா என்றால் இல்லை. வா.சா.ஆ.8 ல் எந்த வகையில் Materials Supply செய்யப்பட்டது, Transport Particulars குறிப்பிடப்படவில்லை என்றால் சரிதான். வா.சா.ஆ.8 பக்கம் 3 ல் மூன்று காசோலைகள் மூன்று வெவ்வேறு தொகைக்காக கொடுக்கப்பட்டதாக குறிப்பிட்டுள்ள நிலையில் அந்த காசோலைகளின் வங்கி விவரம், தேதி, யாருக்கு எந்த தேதியில் வழங்கப்பட்டது போன்ற விவரங்கள் குறிப்பிடப்படவில்லை என்றால் சரிதான்.”

43. The defendant counsel contended that the defendant has issued a detailed and clear reply notice through his counsel vide Ex.A10 dated 31.05.2024, in which the defendant has denied the entire contentions made in the plaintiff's legal notice and has stated about their business transaction in *Page.No.6* and the same was accepted by the plaintiff. It was also contended that the plaintiff has neither sent a Re-joinder notice for the reply notice issued by the defendant nor has denied the Statement of Accounts mentioned in the Reply notice, vide Ex.A10.

44. The defendant counsel further contended that the defendant has explicitly stated in **Page No. 7 Para No. 17** of Ex.A10 that the defendant has paid an excess amount of Rs.31,575/- which the plaintiff has not denied till the completion of trial.

A portion of Ex.A10, Reply Notice in this regard:

*“My client states that as per the statement stated above, there is amount of Rs.31,575 has been paid as an excess to your client by my client”.*

A portion of PW1 cross examination is extracted below:

“வா.சா.ஆ.8 ல் குறிப்பிடப்பட்டுள்ள மூன்று காசோலைகள், தொகைகளுக்கு தனிப்பட்டு காசோலை வழக்கு ஏதேனும் தாக்கல் செய்துள்ளீர்களா என்றால் இல்லை”

45. The defendant counsel argued that the plaintiff has filed the above said suit against the defendants company for claiming a sum of Rs.4,63,357.59/- (Rupees Four Lakhs) with subsequent interest 24% per annum based on the alleged invoice dated 08.08.2023 vide Ex.A4, which the plaintiff is not entitled to claim (interest claimed) in commercial transaction. It is the defendant’s case that he has denied the supply of alleged material vides Ex.A4 in his written statement filed on 30.10.2025.

46. The defendant counsel invited this court’s attention to the portion of proof affidavit of PW1 (**Page No.2 Para No.3**) which read thus:

“நான் தாழ்மையுடன் சமர்ப்பித்துக்கொள்வது என்னவென்றால் பிரதிவாதிக்கும் எனக்குமான தொடர்பு வர்த்தகரீதியான தொடர்பு ஆகும். பிரதிவாதி எங்களிடம் இருந்து இரும்புகளை வாங்குவார். அதன்படி கடந்த 07.08.2023 - ம் தேதியன்று பிரதிவாதி நிறுவனம் கேட்டுக்கொண்டதின் பேரில் நாங்கள் ரூ. 4,65,923.26 ரூபாய்க்கான பர்சேஸ் ஆர்டரை பிரதிவாதிக்கு அனுப்பினோம். மேற்படி பர்சேஸ் ஆர்டரின் நெம்பர் 36/23-24 ஆகும். மேற்படி பிரதிவாதிக்கு நாங்கள் அனுப்பிய பர்சேஸ் ஆர்டர் எனது தர்ப்பு சான்றாவணம் 4 ஆக குறியீடு செய்யுமாறு தாழ்மையுடன் கேட்டுக்கொள்கிறேன்.”

47. The defendant counsel urged that the plaintiff has not adduced any documentary evidence to prove the above stated contentions in his affidavit on the date of deposing evidence by him before this court. Since there is no proof for order placed by the defendant, there is no necessity to send any material to the defendant's company. If the alleged purchase order has been produced by the defendant's company before the plaintiff's company, the original purchase order would have been with the plaintiff's company, but the plaintiff's company has not come forward to produce the same which shatters the entire claim of the plaintiff.

“பிரதிவாதி எங்களிடம் இருந்து இரும்புகளை வாங்குவார். அதன்படி கடந்த 07.08.2023 - ம் தேதியன்று பிரதிவாதி நிறுவனம் கேட்டுக்கொண்டதின் பேரில் நாங்கள் ரூ. 4,65,923.26 ரூபாய்க்கான பர்சேஸ் ஆர்டரை பிரதிவாதிக்கு அனுப்பினோம்”.

48. The defendant counsel argued that though the plaintiff in his chief examination/Proof Affidavit has stated that the defendant is purchasing “Iron Material” from the plaintiff’s company, on the contrary, the plaintiff has stated in his plaint that he has supplied steel, which goes to show that there was no such alleged transactions and that the plaintiff has failed to prove the same before this court.

A portion of plaint averment in **Page No.3 Para No.4** read thus:

*“in accordance with the confirmed order placed by the defendant, the STEEL MATERIALS were supplied on August 8, 2023. This delivery was accompanied by an e-way bill and a tax invoice totalling Rs.4,51,075/-.”*

A portion of cross examination of PW1 is culled out below:

“அதேபோல் வா.சா.ஆ.7 ல் எந்த invoice அடிப்படையில், எந்த பொருள் சப்ளை செய்ததற்கு பணம் தரவேண்டும் என குறிப்பிடப்படவில்லை என்றால் சரிதான், இரும்பு Rod என குறிப்பிடப்பட்டுள்ளது.”

49. The defendant counsel invited this court attention to the portion of Proof Affidavit of PW1 in **Page No.2 Para No.4**. It was stated that:

“நாங்கள் அனுப்பிய பர்சேஸ் ஆர்டரினை ஏற்றுக்கொண்டு பிரதிவாதியானவர் எங்களுக்கு கொடுத்த ஆர்டரின்பேரில் நாங்கள் மேற்படி ரூ.4,51,075/- மதிப்புள்ள இரும்பு பொருட்களை 08.08.2023 ம் தேதியிட்ட இன்வாய்ஸ் நெம்பர் ARA/23-24/0081 - ன் படி பிரதிவாதிக்கு அனுப்பினோம். அதற்கான இன்வாய்ஸ் எனது தரப்பு

சான்றாவணம் 5 ஆக குறியீடு செய்யுமாறு தாழ்மையுடன் கேட்டுக்கொள்கிறோம். மேற்படி பொருட்களை பெற்றுக்கொண்ட பிரதிவாதி பொருட்களுக்கான தொகையினை செலுத்துவதாக ஒப்புக்கொண்டார். பொதுவாகவே வியாபாரத்தில் 45 நாட்களுக்குள் பொருட்கள் வாங்கியதற்கான தொகையினை இன்வாய்ஸின்படி செலுத்தவேண்டும்.”

50. The defendant counsel argued that the plaintiff company did not send any material as stated in his proof affidavit and that the plaintiff has not examined any witness to prove that the materials involved in alleged invoice dated 08.08.2023 vide Ex.A4 has been supplied to the defendant's company for sum of Rs.4,51,075/-. The defendant counsel further urged that there is no defendant company's seal and its signature on the alleged invoice dated 08.08.2023 and thus the same is a self-serving invoice created by the plaintiff to lay a wrongful claim and gain against the defendant. It was also contended that there is no Delivery Note/acknowledgment on the part of the defendant to substantiate that the goods were supplied by the plaintiff and was received by the defendant.

A portion of PW1 cross examination is reproduced below for reference:

“பிராது பக்கம் 3 பத்தி 3ல் கடந்த 07.08.2023ல் **Purchase order** என்று குறிப்பிடப்பட்டுள்ளதா என்றால் குறிப்பிடப்பட்டுள்ளது, பிரதிவாதி இமெயில் மூலமாக அனுப்பினார். 07.08.2023ல் கொடுக்கப்பட்டதாக சொல்லப்படும் **Purchase order** ஐ இமெயில் மூலமாக பெறப்பட்டதாக பிராதி குறிப்பிட்டு சொல்லி உள்ளீர்களா

என்றால் இல்லை. வா.சா.ஆ.4 Invoice ஆனது 08.08.2023 தேதியிட்டது என்றால் சரிதான். வா.சா.ஆ.4 ல் Despatch Date 07.08.2023 என குறிப்பிடப்பட்டுள்ளது என்றால் சரியல்ல, அது Purchase order தேதி ஆகும். வா.சா.ஆ.4 ல் குறிப்பிட்டுள்ள வாகனம் (வாகன எண்.TN38 A E 1710) மூலமாக பிரதிவாதி நிறுவனத்திற்கு சப்ளை செய்ததாக சொல்லப்படுவதற்குபிராது பக்கம் 3 பத்தி 3 ல் கடந்த 07.08.2023 ல் Purchase order என்று குறிப்பிடப்பட்டுள்ளதா என்றால் குறிப்பிடப்பட்டுள்ளது, பிரதிவாதி இமெயில் மூலமாக அனுப்பினார். 07.08.2023 ல் கொடுக்கப்பட்டதாக சொல்லப்படும் Purchase order ஐ இமெயில் மூலமாக பெறப்பட்டதாக பிராதி குறிப்பிட்டு சொல்லி உள்ளீர்களா என்றால் இல்லை. வா.சா.ஆ.4 Invoice ஆனது 08.08.2023 தேதியிட்டது என்றால் சரிதான். வா.சா.ஆ.4 ல் Despatch Date 07.08.2023 என குறிப்பிடப்பட்டுள்ளது என்றால் சரியல்ல, அது Purchase order தேதி ஆகும். பிரதிவாதி நிறுவனத்திடம் இருந்து Delivery Note/ Acknowledgement பெறப்பட்டதா என்றால் Acknowledgement பெறப்பட்டது. அந்த Acknowledgement ஐ நீதிமன்றத்தில் தாக்கல் செய்துள்ளீர்களா என்றால் வா.சா.ஆ.4 தான் அதற்கு சான்றாகும். வா.சா.ஆ.4 ல் பிரதிவாதி நிறுவனம் நீங்கள் சொல்லும் பொருட்களை பெற்றுக்கொண்டதாக கையொப்பம் செய்து கொடுத்துள்ளார்களா என்றால் பிரதிவாதி நிறுவனத்தின் முத்திரை மற்றும் கையொப்பம் உள்ளது. வா.சா.ஆ.4 ல் பிரதிவாதி நிறுவனத்தின் முத்திரை மற்றும் கையொப்பத்தையும் வழக்கிற்காக நீங்கள் தயாரித்து உள்ளீர்கள் என்றால் சரியல்ல. வா.சா.ஆ.4 ல் குறிப்பிட்டுள்ள படி எந்த

பொருட்களையும் பிரதிவாதி நிறுவனத்திற்கு சப்ளை செய்யவில்லை, அதனால் தான் வா.சா.ஆ.4 ல் பிரதிவாதி நிறுவனத்தின் எந்த **Acknowledgement** இல்லை, அந்த **Acknowledgement** நீதிமன்றத்தில் தாக்கல் செய்யவும் இல்லை என்றால் சரியல்ல. வா.சா.ஆ.4 வழக்கிற்காக தயாரிக்கப்பட்ட ஆவணம் என்ற காரணத்தினால் தான் வா.சா.ஆ.4 ல் குறிப்பிட்டுள்ள **Invoice** எண் மற்றும் பொருட்கள் விவரத்தை வா.சா.ஆ.8 சட்ட அறிவிப்பிலோ, வா.சா.ஆ.7 போலீஸ் புகாரிலோ குறிப்பிட்டு சொல்லப்படவில்லை என்றால் சரியல்ல.”

51. The defendant invited this court's attention to the portion of proof affidavit of PW1. In Para No.5 Page No.2 of chief examination of PW1, it was stated that:

“பிரதிவாதியானவர் மேற்படி இன்வாய்ஸின்படி பொருட்களை பெற்றுக்கொண்டு அதில் ரூ.8114.09 மதிப்புள்ள பொருளினை மட்டும் எந்த ஒரு முன்னறிவிப்பும் இல்லாமலும், எந்த காரணத்திற்காக திருப்பி அனுப்பப்பட்டது என்று எதுவும் கூறாமல் கடந்த 14.08.2023 - ம் தேதியன்று எங்களது அலுவலகத்திற்கு பொருளினை திருப்பி அனுப்பினார். மேற்படி பிரதிவாதி அனுப்பிய பொருட்களுக்கான டெபிட் நோட் எனது தரப்பு சான்றாவணம் 6 ஆக குறியீடு செய்யுமாறு கேட்டுக்கொள்கிறேன். ”

52. The defendant counsel argued that since the defendant has not received any material in invoice dated 08.08.2023, there was no necessity to return back some materials for a sum of Rs.8,114.09/- and moreover the plaintiff has not come forward to prove the same either through oral or documentary evidence.

53. The defendant counsel also invited this court's attention to the plaint averment in **Page No.4 Para No.5** and it was averred that:

*"The plaintiff submits that despite multiple reminders, the defendant has failed to fulfil their payment obligations. Three cheques issued by the defendant, in the amounts of Rs.2,49,214/-, Rs.2,25,537/- and Rs.2,25,538/- of which one was intended as a partial payment for the previous invoice ARA/23-24/0057 dated 18.07.2023 were returned on September 26, 2023, due to insufficient funds. The plaintiff further highlights that this is not an isolated incident; there have been several previous instances where the defendant's cheques have bounced. In those cases, the partners of "A R ALLOYS" have made concerted efforts to recover the outstanding dues."*

54. The learned counsel for the defendant contended that the plaintiff has not adduced any oral or documentary evidence to substantiate the above contention and that the defendant has no habit of issuing cheques to his suppliers.

A portion of PW1 cross examination in this regard:

“பிரதிவாதி நிறுவனம் உங்கள் நிறுவனத்திடம் Purchase செய்த அனைத்து Order - களின் அடிப்படையில் Delivery எடுக்கப்பட்ட Purchase களுக்கு பிரதிவாதியின் வங்கி கணக்கு ( IMPS/ RTGS/ NEFT) மூலமாக மட்டுமே அனைத்து தொகைகளையும் செலுத்தி உள்ளார் என்றால் வங்கி கணக்கு மூலமாகவும், காசோலை மூலமாகவும் செலுத்தி உள்ளார். காசோலை மூலம் எந்த

காலகட்டத்திலும் பிரதிவாதி உங்களுக்கு தொகையை செலுத்தியது இல்லை, வழக்கிற்காக பொய் சாட்சியம் அளிக்கிறீர் என்று சொன்னால் சரியல்ல.”

55. The defendant counsel urged that though the plaintiff averred that the defendant has agreed to settle the outstanding in three instalments, the plaintiff has neither proved the above contention through oral or documentary evidence before this court.

A portion of plaint is culled out below:

“The Plaintiff submits that during a meeting held on 27 September 2023, both parties reached a mutual agreement aimed at resolving the outstanding payment issue. It was agreed that the payment would be made in three instalments, with the defendant taking responsibility for the cheque bounce charges of Rs.177/- and any interest incurred due to delay payments. These terms were subsequently documented in an email dated 28 September, 2023, which the defendant accepted.”

56. The defendant counsel urged that there is no proof before this court to substantiate the below mentioned averments of **Para No.7 Page No.5** of the plaint:

*“The plaintiff states that on December 26, 2023, the defendant assured the plaintiff via email that the outstanding payment would be settled by January 19, 2024. Despite this assurance, the defendant has only remitted a mere 2% month interest amounting to Rs.31,575.25/-.”*

57. The defendant counsel also invited this court’s attention to Para No.8 Page No.6 of plaint averments which read thus:

“The plaintiff has filed a complaint with the Sundarapuram Police Station for cheating, the online complaint receipt filed herewith as *Plaint Document no.8*. The plaintiff further submits that the defendant's appeared before the Police-Station stated that he has filed the caveat before the Hon'ble District Court of Coimbatore, which suggests a lack of genuine intent to settle the outstanding amount of Rs.4,51,075/- along with interest till date.”

58. It was urged that since the plaintiff's claim is illegal one, the police officers had not come forward to file case against the defendant for the online complaint lodged by the plaintiff vide Ex.A7, which goes to show that the defendant is *bonafide*. The defendant counsel also contended that the Ex.A7 is not specific in nature and the same was lodged before the issuance of Ex.A8 legal notice.

A portion of PW1 cross examination is culled out below for reference:

“வா.சா.ஆ.7 புகார் ரசீதில் பிரதிவாதி நிறுவனம் உங்களிடம் Material வாங்கிவிட்டு பணம் தரவில்லை என குறிப்பிட்டு சொல்லப்படவில்லை என்றால் பிரதிவாதியின் பெயரை குறிப்பிட்டுள்ளோம். அதேபோல் வா.சா.ஆ.7 ல் எந்த invoice அடிப்படையில், எந்த பொருள் சப்ளை செய்ததற்கு பணம் தரவேண்டும் என குறிப்பிடப்படவில்லை என்றால் சரிதான், இரும்பு Rod என குறிப்பிடப்பட்டுள்ளது. பிரதிவாதி நிறுவனத்தின் உரிமையாளர் பெயர் வடமலை முத்து ராமகிருஷ்ணன் என்பது எனக்கு நன்றாக தெரியும் என்றால் சரிதான். வா.சா.ஆ.7 ல் வடமலை முத்து ராமகிருஷ்ணன் என குறிப்பிடப்படவில்லை என்றால் சரிதான் ராமகிருஷ்ணன் என்று தான்

குறிப்பிடப்பட்டுள்ளது. வா.சா.ஆ.7, வா.சா.ஆ.4 ல் குறிப்பிடப்பட்டுள்ள Invoice No., அல்லது தேதியோ குறிப்பிடப்படவில்லை என்றால் சரிதான். வா.சா.ஆ-7 ல் புகார் அளித்தது வாதி நிறுவனம் என குறிப்பிடப்படவில்லை என்றால் சரிதான் என பெயர் தான் குறிப்பிடப்பட்டுள்ளது. வா.சா.ஆ.7 புகார், வா.சா.ஆ.8 வழக்கறிஞர் அறிவிப்பிற்கு முன்னதாக கொடுக்கப்பட்டுள்ளது என்றால் சரிதான்.”

59. The defendant counsel urged that the plaintiff has issued a legal notice vide Ex.A8 dated 25.05.2024 to the defendant contrary to the plaint averments.

A portion of Ex.A8 in Para No.11 Page No.5 which read thus:

*“With no other way, after informing you, our client upon presenting the cheque for collection [on 11.04.2024 & 15.04.2024], it was returned with the notation “PAYMENT STOPPED BY THE DRAWER,” indicative of your deliberate efforts to avoid payment. Our client is now compelled to consider legal recourse, including filing a case under Sec 138 of the N.I. Act for cheque bounce.”*

A portion of PW1 cross examination in this regard is extracted below:

“வா.சா.ஆ.8 பக்கம் 5 ல் பிரதிவாதி அளித்த காசோலைகள் "Payment stopped by the drawer” என வங்கிக்கு அறிவுறுத்தப்பட்டதாக கண்டுள்ளது என்றால் சரிதான். பிராதிப் பிரதிவாதி அளித்ததாக சொல்லப்படும் காசோலைகளை stop Payment கொடுத்ததாக குறிப்பிட்டு சொல்லி உள்ளீர்களா என்றால் அப்படி சொல்லவில்லை Fund insufficient என்று சொல்லி உள்ளோம்.”

60. The defendant counsel urged that the plaintiff has neither proved the above contention through valid evidence nor has filed any criminal complaint under Section 138 of N. I. Act against the defendant till date.

A portion of PW1 cross examination in this regard:

“வா.சா.ஆ.8 ல் குறிப்பிடப்பட்டுள்ள மூன்று காசோலைகள், தொகைகளுக்கு தனிப்பட்டு காசோலை வழக்கு ஏதேனும் தாக்கல் செய்துள்ளீர்களா என்றால் இல்லை.”

61. The learned counsel for the defendant has argued that the defendant's company has send a registered reply notice to the plaintiff through his counsel on vide Ex.A10 dated 31.05.2024 and the same was admitted by the plaintiff as per the averments in plaint and proof affidavit. The defendant in his reply legal notice vide Ex.A10 has categorically stated that the transaction between the plaintiff and the defendant had been solved through NEFT's and RTGS by way of clear statement and that the plaintiff neither chose to deny the same nor has sent a rejoinder notice to Ex.A10.

62. The defendant counsel argued that the defendant in his **written statement** vide **Para 14** has specifically denied the plaint averments with respect to the issuance of cheque by the defendant for the business transaction with the plaintiff. The defendant has paid the entire invoices amount for the material received by the defendant from the plaintiff only through bank transactions via RTGS and NEFT. The defendant has furnished the entire transactions schedule between the parties to the *lis* in Page No.7

of his written statement, which the plaintiff failed to deny through evidence and has not filed rejoinder to the reply notice nor has filed any reply statement to that effect, which would go to show that the plaintiff has categorically admitted the transactions furnished by the defendant through his written statement.

A portion of written statement is culled out for reference:

"வா.சா.ஆ.10 பிரதிவாதியின் பதில் அறிவிப்பு பக்கம் 6 ல் வாதியிடம் பெறப்பட்ட அனைத்து பொருட்களுக்கும் வங்கி பரிவர்த்தனை மூலம் பணம் செலுத்தப்பட்டதாக அட்டவணை கண்டுள்ளது என்றால் சரிதான், பிரதிவாதி அதில் ஒரு Invoice, தொகையை விட்டு விட்டார். வா.சா.ஆ.10 பதில் அறிவிப்பிற்கு பிறகு நீங்கள் தற்சமயம் சொல்லுவது போல் பிரதிவாதி ஒரு Invoice, தொகையை விட்டு விட்டார் என Rejoinder Notice அனுப்பினீர்களா என்றால் இல்லை. அவ்வாறு எந்த ஒரு Invoice இல்லை என்ற காரணத்தினால் தான் நீங்கள் Rejoinder Notice அனுப்பவில்லை என்றால் சரியல்ல. வா.சா.ஆ.10 ல் பிரதிவாதி உங்களுக்கு ரூபாய்.31,525/- கூடுதலாக வங்கி பரிவர்த்தனை மூலமாக சொல்லி உள்ளார் என்று சொன்னால் சரிதான் Invoice தொகையை interest உடன் செலுத்தியதால் அதிகமாக கண்டுள்ளது. ரூபாய்.31,525/- கூடுதலாக interest க்காக பெறப்பட்டது என Rejoinder Notice அனுப்பி உள்ளீர்களா என்றால் இல்லை. வா.சா.ஆ.10 ல் குறிப்பிட்டுள்ள பதில் அறிவிப்பு சங்கதிகளான அட்டவணை பட்டியலில் சொல்லி உள்ள பரிவர்த்தனைக்கு தனது வங்கி கணக்கு மூலமாக முழு தொகையையும்

செலுத்திவிட்டதாகவும், நிலுவைத்தொகை பாக்கி எதுவும் இல்லை எனவும், ரூபாய்.31,525/- கூடுதலாக வாதியிடம் உள்ளது எனவும் வா.சா.ஆ.10 ல் குறிப்பிட்டுள்ள பதில் அறிவிப்பு சங்கதிகளை தனது எதிர் உரையில் குறிப்பிட்டு சொல்லி உள்ளார் என்றால் சரிதான், ஒரு invoice, தொகையையும் எதிர் உரையில் சொல்லிவில்லை. பிரதிவாதியின் எதிர் உரைக்கு Reply statement ஏதேனும் தாக்கல் செய்துள்ளீர்களா என்றால் இல்லை, வழக்காடி வருகிறேன். வா.சா.ஆ.10 பதில் அறிவிப்பிற்கு Rejoinder Notice மூலம் மறுப்பு தெரிவிக்காத காரணத்தினாலும், எதிர் உரையில் குறிப்பிட்டுள்ள கூற்றிற்கு Reply statement மூலம் மறுப்பு தெரிவித்து தாக்கல் செய்யாத காரணத்தினால் வா.சா.ஆ.10 மற்றும் எதிர் உரையில் குறிப்பிடப்பட்டுள்ள கூற்றுகளை நீங்கள் ஒப்புக்கொண்டதாக கொள்ள வேண்டும் என்றால் சரியல்ல."

63. The defendant counsel argued that the plaintiff has not come forward to prove his case either through oral or documentary evidence and that the alleged invoice vide Ex.A4 dated 08.08.2023 is created and prepared by the plaintiff without supplying the material to the defendant. The defendant thus is not entitled to pay any sum for non-supplying of materials from the plaintiff.

A portion of PW1 cross examination is culled out for reference:

“வா.சா.ஆ.10 ல் குறிப்பிட்டுள்ள பதில் அறிவிப்பு சங்கதிகளான அட்டவணை பட்டியலில் சொல்லி உள்ள பரிவர்த்தனைக்கு தனது வங்கி கணக்கு மூலமாக முழு தொகையையும் செலுத்திவிட்டதாகவும், நிலுவைத்தொகை பாக்கி எதுவும் இல்லை

எனவும், ரூபாய்.31,525/- கூடுதலாக வாதியிடம் உள்ளது எனவும் வா.சா.ஆ.10 ல் குறிப்பிட்டுள்ள பதில் அறிவிப்பு சங்கதிகளை தனது எதிர் உரையில் குறிப்பிட்டு சொல்லி உள்ளார் என்றால் சரிதான், ஒரு invoice, தொகையையும் எதிர் உரையில் சொல்லிவில்லை. பிரதிவாதியின் எதிர் உரைக்கு Reply statement ஏதேனும் தாக்கல் செய்துள்ளீர்களா என்றால் இல்லை, வழக்காடி வருகிறேன். வா.சா.ஆ.10 பதில் அறிவிப்பிற்கு Rejoinder Notice மூலம் மறுப்பு தெரிவிக்காத காரணத்தினாலும், எதிர் உரையில் குறிப்பிட்டுள்ள கூற்றிற்கு Reply statement மூலம் மறுப்பு தெரிவித்து தாக்கல் செய்யாத காரணத்தினால் வா.சா.ஆ.10 மற்றும் எதிர் உரையில் குறிப்பிடப்பட்டுள்ள கூற்றுகளை நீங்கள் ஒப்புக்கொண்டதாக கொள்ள வேண்டும் என்றால் சரியல்ல.”

64. The Defendant counsel also urged that the plaintiff has not come forward to produce GST Report for the month of August 2023 which was filed by the plaintiff company before Commercial Tax Department to prove the alleged transaction and that the plaintiff has not filed his IT returns (1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024) also before this court to substantiate his claim.

A portion of PW1 cross examination in this regard:

“வா.சா.ஆ.4 invoice க்கு GST கட்டியதாக ஆவணம் தாக்கல் செய்துள்ளீர்களா என்றால் தாக்கல் செய்துள்ளேன். வாதி நிறுவனத்திற்கு தனி PAN எண் உள்ளது என்றால் சரிதான். நீங்கள் வருடாந்திரம் வருமான வரி தாக்கல் செய்து வருகிறீர்களா

என்றால் தாக்கல் செய்து வருகிறேன். உங்கள் வருமான வரி கணக்கை சமன் செய்து நீதிமன்றத்தில் தாக்கல் செய்ய உங்களுக்கு ஆட்சேபனை உள்ளதா என்றால் இல்லை.”

65. The defendant finally urged that the plaintiff has failed to prove his case either through his evidence or his documentary evidence and prayed for dismissal of the very suit.

66. It is from the record that the plaintiff has laid the claim against the defendant for the outstanding amount due to the supply of materials vide Ex.A4 Invoice dated 08.08.2023. It is all along the contention of the defendant that the plaintiff has not supplied any material based on the alleged invoice vide Ex.A4 and that there does not exist any outstanding dues to be paid by him and that he has already settled all the outstanding.

67. It was the contention of the plaintiff that the defendant has assured of the payment of outstanding vide email communications in Ex.A6 series. Though the defendant has denied the entire communication between the parties to the lis vide Ex.A6, emails, the defendant has admitted that the email ID of his company is mechramtooling@gmail.com.

68. Though it was pleaded by the defendant that he has no habit of issuing cheque at any point of time for the Business Transaction to the Plaintiff and that whenever the defendant placed any order with plaintiff, he used to settled the entire invoice amount

through RTGS or NEFT or IMPS to Plaintiff's Bank Account directly, on the contrary, it is from the record that there exist a transaction details on 07.07.2023 in the list of transaction relied by the defendant wherein the defendant has made a payment of Rs.10,290/- to the plaintiff through cheque. Thus this court finds force in the contention and argument of the plaintiff that the transaction between the plaintiff and the defendant is not only through NEFT/RTGS/IMPS but also through cheques.

**69.** This court also finds force in the stand of the plaintiff that the return of goods vide Ex.A5 dated 14.08.2023 is based on the supply vide Ex.A4 dated 08.08.2023. It is also evident from Ex.B1, Bank Statement that there exist a transaction amount of Rs.31,575.25/- through IMPS on 09.01.2024, which the plaintiffs claim that the same is for the interest for the Invoice Bill No.0081 dated 08.08.2023 which the defendant has confirmed through the email dated 09.01.2024 vide Ex.A6. It is also from the record that the defendant has not denied the payment of Rs.31,575.25/- on 09.01.2024. But it is the stand of the defendant from his deposition that the very amount is excess in the hands of the plaintiff in the anticipation of the purchase of goods but the defendant has not stated that the excess amount was with the plaintiff for the reason of purchase of goods in his reply notice or written statement.

**70.** It is also from record that the reference of Ex.A4 with respect to Invoice No. ARA/23-24/0081 dated 08.08.2023 is reflected in the Ex.A5 Debit Note vide No.183 dated 14.08.2023 for Rs.8114.09/- of the defendant, which probabalise/render

plausible the case of the plaintiff as there would not arise a debit note for the return of goods unless the goods has been received by the defendant vide Ex.A4.

71. Having received the goods from the plaintiff vide Ex.A4, having raised debit note for Rs.8114.09/- vide Ex.A5 by the defendant, having transacted with the plaintiff through cheques in addition to NEFT/RTGS/IMPS as reflected in Ex.B1, having communicated with the plaintiff vide series of email in Ex.A6, this court finds that the plaintiff has supplied the goods vide Ex.A4 dated 08.08.2023 and that the defendants has received the same, which is being strengthened by the raising of debit note in Ex.A5 with specific reference to Ex.A4.

72. In the light of the narrative, decisions deliberated, discussion and dispositive reasoning and the thus far, the inevitable sequitur that follows is that thus the defendant is liable for the suit claim relief and that the plaintiff is entitled to the relief of suit claim amount of ***Rs.4,63,358/- (Round off)*** along with interest and thus this court finds that the issue is answered in favour of the plaintiff and is against the defendant.

**73. Issue No.2:**

In view of the findings and discussions deliberated *supra*, this issue is answered to the effect that the parties are not entitled other reliefs.

***In the result, the Suit is decreed that the Plaintiff is entitled for relief of recovery of sum of Rs.4,63,358/- with subsequent interest at the rate of 12.00% per annum from the date of suit till the date of realization with cost from defendant.***

Typed directly into the Computer by Typist, corrected, printed out and pronounced in the open court on this, 12<sup>th</sup> Day of March, 2026

Judge  
Commercial Court  
(Senior Civil Judge Cadre)  
Coimbatore

**I. List of Plaintiff side Witness:**

*1. PW1 – K S ASWIN (Partner, Plaintiff Company)*

**II. List of Plaintiff side Exhibits:**

<i>1</i>	<i>Ex.A1</i>	<i>25.05.2018</i>	<i>Certificate of Registration</i>	<i>Original</i>
<i>2</i>	<i>Ex.A2</i>	<i>18.05.2018</i>	<i>Partnership Deed</i>	<i>Original</i>
<i>3</i>	<i>Ex.A3</i>	<i>27.08.2021</i>	<i>MSME and GST Certificate</i>	<i>E-Copy</i>
		<i>&amp;</i>		
		<i>14.09.2018</i>		
<i>4</i>	<i>Ex.A4</i>	<i>08.08.2023</i>	<i>Tax Invoice</i>	<i>E-Copy</i>
<i>5</i>	<i>Ex.A5</i>	<i>14.08.2023</i>	<i>Return Invoice</i>	<i>Copy</i>
<i>6</i>	<i>Ex.A6</i>	<i>--</i>	<i>Mail Conversation Screenshots</i>	<i>E-Copy</i>
<i>7</i>	<i>Ex.A7</i>	<i>22.04.2024</i>	<i>Online Complaint status</i>	<i>E-Copy</i>
<i>8</i>	<i>Ex.A8</i>	<i>25.05.2024</i>	<i>Legal Notice</i>	<i>Office Copy</i>

- |    |        |            |                      |             |
|----|--------|------------|----------------------|-------------|
| 9  | Ex.A9  | 27.05.2024 | Acknowledgement Card | Original    |
| 10 | Ex.A10 | 31.05.2024 | Reply Notice         | Office Copy |
| 11 | Ex.A11 | 09.09.2024 | Mediation Report     | Original    |

**III. List of Defendant side Witnesses:**

1. DW1 – VADAMALAI MUTHU RAMAKRISHNAN (Proprietor, Defendant  
Company)

**IV. List of Defendant side Exhibits:**

- |   |        |            |  |                        |      |
|---|--------|------------|--|------------------------|------|
| 1 | Ex.B1  | 09.01.2024 | Banking transactions through RTGS,<br>– NEFT by defendant to the plaintiff –<br>29.07.2023 | Bank Account Statement | Copy |
| 2 | Ex.A12 | 17.07.2023 | Invoice No. 0057   |                        | Copy |
| 3 | Ex.A13 | --         | Caveat Petition against the Plaintiff<br>Company   |                        | Copy |

Judge  
Commercial Court  
(Senior Civil Judge Cadre)  
Coimbatore

*Fair / Draft Judgment*  
*C.O.S. 56 of 2025*  
*Date: 12.03.2026*  
*SCJ, CBE*