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

\+ **RFA(COMM) 6/2026 and CM APPL. 271/2026**

SHILPA .....APPELLANT

Through: Mr. V.K. Sharma, Adv.

versus

NARINDER SINGH .....RESPONDENT

Through: Ms. Stuti Wason, Adv.

CORAM:
JUSTICE PRATHIBA M. SINGH
JUSTICE VIKAS MAHAJAN

O R D E R

% 17.07.2026

1. This hearing has been done through hybrid mode.

2. The present appeal has been filed by the Appellant/Defendant *(hereinafter, 'Appellant')* under Section 13 of the Commercial Courts Act, 2015, *inter alia*, assailing the impugned judgment and decree dated 3rd September, 2025 passed by the ld. District Judge (Commercial Court)-03, West District, Tiz Hazari Courts, Delhi in ***CS (COMM) No. 5/2024*** titled '***Sh Narinder Singh v. Ms. Shilpa***' *(hereinafter, 'impugned judgment and decree').*

3. *Vide* the impugned judgment and decree, the suit of the Respondent/Plaintiff (hereinafter, '*Plaintiff*') has been decreed in the following terms:

> *"4. The defendant filed the detailed WS as on 13.09.2024, however, vide order dated 18.09.2024, it was observed that the said WS was filed beyond the maximum period of 120 days reckoned from the date of*

service and accordingly, it was take off the record and the defence of the defendant stood 'struck off'.

5. The evidence on behalf of the Plaintiff was led through the AR of the Plaintiff; who filed the affidavit of evidence Ex. PW1/A and the same was tendered as such; on 25.04.2025 relying upon the documents shown exhibited as Ex. PW1/1 to PW1/9. These documents very well include 19 invoices and 19e.way bills shown collectively exhibited as Ex. PW1/6. The Suit of the Plaintiff is well within the limitation period. The Plaintiff has duly proved the business transactions and the supply of goods to the defendant. The witness has also proved that the defendant was in arrears thereof and accordingly there are no reasons to disbelieve the unrebutted testimony. The Suit thus deserves to be decreed. However, as far as the interest @ 24% p.a. is concerned, it is apparently on higher side and is adjudged to be @ 6% p.a. as the same would serve the purpose involved herein. ***Accordingly, Suit of the plaintiff is hereby decreed in his favour and against the defendant for a sum of Rs. 30,36,038/- with interest @ 6% p.a. w.e.f date of filing i.e. 23.12.2023 till its realization along with costs of the Suit. Decree Sheet be prepared accordingly. File be consigned to record room****."*

4. On 8th January, 2026, the following submissions were made:

"[...]

7. Mr. V.K. Sharma, ld. Counsel for the Appellant submits that the Plaintiff has miserably failed to prove that there was actual delivery of goods. Further, ld. Counsel places vehement reliance upon the cross-examination of the Plaintiff witness, where the witness states that there is no counter signing by the Appellant upon the invoices receiving the goods.

> *8. Additionally, ld. Counsel also places reliance upon the decision of the Coordinate bench of this Court* ***in RFA 4/2008*** *titled* ***Harish Mansukhani v. Ashok Jain*** *to argue that the actual delivery of the goods has to be proved by the Plaintiff."*

5. After considering the matter, on 8th January, 2026, the Court had observed as under:

> *"[...]*
>
> *9. The Court has considered the matter.* ***The suit of the Plaintiff was for seeking recovery of a sum of Rs. 30,26,038/- along with interest. The case of the Plaintiff was that certain readymade garments were supplied to the Appellant and that the Plaintiff and Appellant had been in regular business since April 2020.***
>
> *10. There was a running account being maintained by the Plaintiff in its accounting books and a complete list of all the bills which have been raised against the Appellant have been placed on record.*
>
> *11. The further case of the Plaintiff is that the Appellant acknowledged the outstanding dues, however, did not make the outstanding payment to the Plaintiff.*
>
> *12. T**he present suit was in the nature of the commercial suit where the Appellant failed to file the written statement in time and the defense stood struck off. Thus, the Appellant only had the option of cross-examining the Plaintiff witness. The same has already been done by the Appellant.***

13. After considering the entire matter, it is clear that a money decree has been passed by the Commercial Court."

6. Further, on the said date, bearing in mind that this is a first appeal, notice was issued and stay of the execution proceedings was granted, subject to deposit of 50% of the principal amount by 28th February, 2026. In this regard, the observations of the Court are as under:

> *"...14. Prima facie, without going into the merits, at this stage, the impugned decree being a money decree, the Court is inclined to issue notice in the appeal.*
>
> *15. Issue notice.*
>
> *16. **At this stage, ld. Counsel for the Appellant submits that no execution petition has been filed till date. Accordingly, till the next date of hearing the impugned judgment and decree shall not be executed, subject to deposit of Rs. 15 lakhs by the Appellant, which constitutes 50% of the principal amount, by 28th February, 2026**.*
>
> *17. The aforesaid amount shall be deposited with the Registrar General's account. If the aforesaid deposit is not made by the Appellant, the Plaintiff is at liberty to execute the impugned decree…."*

7. Almost six months have passed, however, the Appellant has failed to deposit the amount in terms of the order dated 8th January, 2026.

14. Today, Mr. Sharma, ld. Counsel for the Appellant submits that the Appellant is facing a financial crunch.

8. Ms. Stuti Wason, ld. Counsel for the Respondent submits that the

Appellant has no case on merits.

9. Further, Mr. Sharma is also not willing to argue the matter on the ground of certain medical issue.

10. According to the present appeal, reliance is placed upon the decision in ***RFA 4/2008*** titled ***'Harish Mansukhani v. Ashok Jain'*** to contend that the Respondent/Plaintiff ought to discharge his onus in proving that the goods mentioned in the invoices were delivered to the Appellant/Defendant.

11. The Court has considered the matter. The TCR has been received. A perusal of the same would show that the Appellant has also not filed the written statement in this matter and the suit had come to be decreed on the said basis, though the Appellant was given an opportunity to do the cross-examination of the Plaintiff's witnesses.

12. The clear finding of the Commercial Court is set out below:

> *"3. Brief facts of the case are that the Plaintiff is a Proprietary Firm and is engaged in the wholesale business of Jeans, Shirts and other clothing products and apparels etc from his office at H-16/52, Street No. 4, Tank Road, Karol Bagh, New Delhi -110005. The defendant is the Proprietor of JMD Traders and is engaged in the business of retails garments and apparels and in day to day helm of affairs of the same. The defendant approached the plaintiff in its office and requested to supply certain apparels/garments. Since April 2020, the plaintiff has been in regular business with the defendant and the plaintiff has been supplying the said goods to the defendant. In the regular course of business, only the defendant placed several orders with the plaintiff on credit basis. The plaintiff delivered the said goods to the defendant as per their desired orders which were duly received by them. The plaintiff raised invoices for the said goods to the defendant at the time of supplying the said goods.* ***<u>The plaintiff supplied goods to the defendant and</u>***

maintained a running account of the defendant in its accounting books. The outstanding balance was acknowledged by the defendant from time to time. During the period, the defendant placed several orders with the plaintiff for procuring goods whereby the plaintiff had raised several invoices to the defendant and the said invoices were never denied by the defendant. The defendant made part payment from time to time however there remained an outstanding balance to the tune of Rs. 24,40,354/- to be payable by the defendant to the plaintiff as per the books of account being maintained the plaintiff as on 16.11.2022. The plaintiff made to the defendant to clear the outstanding dues, but no avail.

4. The defendant filed the detailed WS as on 13.09.2024, however, vide order dated 18.09.2024, it was observed that the said WS was filed beyond the maximum period of 120 days reckoned from the date of service and accordingly, it was taken off the record and the defence of the defendant stood 'struck off'.

*5. The evidence on behalf of the Plaintiff was led through the AR of the Plaintiff; who filed the affidavit of evidence Ex. PW1/A and the same was tendered as such; on 25.04.2025 relying upon the documents shown exhibited as Ex. PW1/1 to PW1/9. T****hese documents very well include 19 invoices and 19 e.way bills shown collectively exhibited as Ex. PW1/6. The Suit of the Plaintiff is well within the limitation period. The Plaintiff has duly proved the business transactions and the supply of goods to the defendant. The witness has also proved that the defendant was in arrears thereof and accordingly there are no reasons to disbelieve the unrebutted testimony. The Suit thus deserves to be decreed.*** *However, as far as the interest @ 24% p.a. is concerned, it is apparently on higher side and is adjudged to be @ 6% p.a as the same would serve the purpose involved* *herein. **<u>Accordingly, Suit of the plaintiff is hereby decreed in his favour and against the defendant for a sum of Rs. 30,26,038/- with interest @ 6% p.a. w.e.f date of filing i.e. 23.12.2023 till its realization along with costs of the Suit. Decree Sheet be prepared accordingly. File be consigned to record room</u>**."*

13. The Respondent had led the evidence of his witness PW-1, who had exhibited various documents, including the invoices.

14. The Commercial Court had also come to the conclusion that the suit is within the period of limitation.

15. Insofar as the onus of proving the delivery of goods to the Appellant is concerned, the clear finding of the Trial Court is that 19 invoices and e-way Bills have been exhibited and Respondent/Plaintiff has duly proved the business transactions and supply of the goods to the Appellant/Defendant.

16. Under these circumstances, this being a commercial suit in which a decree has been passed, and even on merits, this Court is not inclined to entertain the present appeal.

17. Accordingly, the appeal is dismissed. The pending applications also stands dismissed. The interim order dated 8th January, 2026, stands vacated.

18. The Respondent is at liberty to execute the decree.

PRATHIBA M. SINGH, J.

VIKAS MAHAJAN, J.

JULY 17, 2026/aj/sm