



\$~O-29

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

+ **CS(OS) 1628/2010 & I.A.10540/2010 & 7689/2014**

PRADEEP GODHWANI

..... Plaintiff

Through: Mr. Jagdev Singh, Mr. K.S. Negi, Mr. Arvind Mishra and Mr. Sachin Saini, Advocates.

versus

PARTHO ROY CHOWDHRY & ANOTHER

..... Defendants

Through: Mr. S.K. Bhaduri and Mr. Prem Prakash, Advocates for defendant No.2.

CORAM:

HON'BLE MR. JUSTICE J.R. MIDHA

ORDER

% **15.10.2018**

After some hearing, this Court considers it necessary to examine the plaintiff on oath under Section 165 of the Indian Evidence Act.

The statement of the plaintiff has been partly recorded. The plaintiff is directed to produce the Income Tax returns from year 2008 onwards along with statement of all his bank accounts w.e.f. 01st April, 2008. The plaintiff is also directed to file the affidavit of his assets, income and expenditure in terms of the format attached hereto as *Annexure-A* as on the date of the agreement, date of filing of the suit as well as today.

Further arguments heard.

List for continuation of the arguments on 26th October, 2018 at 02:30 P.M.

Copy of this order along with *Annexure-A* be given dasti to counsels for the parties under signatures of the Court Master.

J.R. MIDHA, J.

OCTOBER 15, 2018

ak



Dated : 15th October, 2018

CS(OS) 1628/2010

**Statement of Pradeep Godhwani, son of Late Sh. V.L. Godhwani,
aged 55 years resident of 17/6, Old Rajender Nagar, New Delhi-110060.**

On S.A.

I am businessman running a guesthouse Regale next to the suit property. My wife is the proprietor of the guesthouse. I am an Income Tax assessee. My taxable income as per the last year Income Tax returns filed by me is Rs.60,00,000/- to Rs.70,00,000/- per year. The Income Tax returns in year 2008 was almost of similar amount. My monthly expenditure is to the tune of Rs.60,000/- to Rs.70,000/- per month. At the time of agreement in question, I had the fixed deposits to the tune of Rs.50,00,000/- to Rs.60,00,000/-.

(Deferred)

R.O. & A.C.

**J.R. MIDHA, J.
15.10.2018**



ANNEXURE A

FORMAT OF AFFIDAVIT OF ASSETS, INCOME AND EXPENDITURE* **AFFIDAVIT**

I _____, son of / wife of _____, aged about _____ years, resident of _____, do hereby solemnly affirm and declare as under:

PART - I

PERSONAL INFORMATION RELATING TO THE DEPONENT

Sl No.	Description	Particulars
1.	Name	
2.	Age	
3.	(a) Residential address	
	(b) E-mail address	
4.	Marital Status	
5.	Members of the family: (a) Dependent (b) Independent	
6.	Number of children(s) with their name(s) and age(s)	
7.	Educational qualifications	
8.	Professional qualifications	
9.	Occupation	
10.	Monthly income (Give details in Part II)	
11.	Monthly expenditure (Give details in Part III)	
12.	Expenditure on the education of the Children (Give details in Clause 3 of Part III)	
13.	Whether you are assessed to Income Tax?	
14.	Name of your counsel and his/her e-mail address	

****Note – In case of a Company, the affidavit of assets, income and expenditure shall be filed by all the Director(s). In case of a Partnership Firm, the affidavit of assets, income and expenditure shall be filed by all the Partners.***



PART-II
STATEMENT OF INCOME

S.No	Description	Particulars
1.	<u>In case of salaried persons:</u> (i) Designation (ii) Name and address of the employer (iii) Date of employment (iv) Gross Income including the salary, D.A., commissions/incentives, bonus, perks etc. (v) Perquisites and other benefits provided by the employer including accommodation, cars/other automotive, sweeper, gardener, watchman or personal attendant, gas, electricity, water, interest free or concessional loans, holiday expenses, free or concessional travel, free meals, free education, gifts, vouchers, etc. credit card expenses, club expenses, use of movable assets by employees, transfer of assets to employees, value of any other benefit/amenity/service/privilege and the value of such perquisites and benefits (vi) Deductions from the gross income (vii) Income tax paid (viii) Net income (ix) Value of stock option benefits, if provided by the employer (x) Pension and retirement benefits payable at the time of retirement	
2.	<u>In case of self-employed persons:</u> (i) Nature of business/profession (ii) Whether the business/profession is carried on as an individual, sole proprietorship concern, partnership concern, company or association of persons, HUF, joint family business or any other form. Give particulars of your share in the business/ profession. In case of partnership, specify the share in the profit/losses of the partnership	



	(iii) Number of employees (iv) Annual turnover/gross receipts (v) Gross Profit (vi) Income Tax (vii) Net Income (viii) Details and value of benefits in kind, perks or other remuneration received from the business e.g. provision of car, payment of accommodation etc (ix) Amount of regular monthly withdrawal or drawings from the business (x) Current value of your business interest(s) (xi) Current value of your business assets (xii) List of directorships held, sitting fees, commission or any other remuneration (xiii) Net worth of the company in which you are Director along with the number of shares held in the Company	
3.	<u>In case of Company/Partnership Firm:</u> (i) Information and particulars with regard to the shareholding, involvement in the affairs and management of the firm/company (ii) List of all the bank accounts of the firm/company (iii) Names and residential addresses of the Directors of the firm/company along with their PAN numbers and DIN numbers, as well as complete particulars of all moveable and immovable assets held in their personal names and the dates of their acquisition, and the nature of the right, title and interest therein (iv) Address of the Registered Office and the Corporate or branch offices, if any, of the firm/company (v) Location of the statutory records and books of account of the firm/company (vi) List of immovable assets, land and building etc. of the firm/company as on the date of the award/order. (vii) List of immovable assets, land and building of	



	the firm/company as on the date of filing the affidavit (viii) List of the movable assets of the firm/company, their location and value (ix) Details of the debtors and creditors of the firm/company with their complete addresses and (x) Details of workmen/employees and any amount outstanding to them (xi) Whether the firm/company have assets/means to satisfy the decree?	
4.	<u>Income from Other Sources:</u> (i) Agricultural Income (ii) Rent (iii) Interest on bank deposits and FDRs (iv) Interest on investments including deposits, NSC, IVP, KVP, Post Office schemes, PPF, loans etc. (v) Dividends (vi) Income from machinery, plant or furniture let on hire. (vii) Gifts (viii) Profit on sale of movable/ immovable assets	
5.	Any other income not covered above	
	TOTAL MONTHLY INCOME	

PART III
STATEMENT OF EXPENDITURE

S. No.	Monthly expenditure		Amount (in Rs.)
1.	Housing	Monthly rent	
		Mortgage payment(s)	
		Repairs & Maintenance	
		Property tax	
2.	Household expenditure	Groceries/Food/Personal care/clothing	



		Water	
		Electricity	
		Gas	
		Telephone	
		TV Cable/Set-top Box charges & Internet services	
		Maintenance, replacement and repair of household items, appliances and kitchenware items.	
		Telephone	
		Domestic full time/part time servant(s)	
		Others (specify)	
3.	Expenditure on Children	School fees	
		Crech/Day Care/After school care	
		Books/Stationery	
		Private Tutions	
		Sports	
		Outings/summer camps/vacations	
		Entertainment	
		Others	
4.	Transport	(i) Car/Scooter	
		(a) Driver(s)	
		(b) Fuel	
		(c) Repair/Maintenance	
		(d) Insurance	
		(e) Loan repayment	
		(ii) Public Transport	



		(a) Bus	
		(b) Taxi	
		(c) Metro	
		(d) Auto	
5.	Medical expenditure	Doctor	
		Medication	
		Hospital	
		Other medical expenditure	
		Others (specify)	
6.	Insurance	Life	
		Annuity	
		Householders	
7.	Entertainment and recreation	Club	
		Health Club	
		Gym	
8.	Holiday and vacations		
9.	Gifts		
10.	Pocket money/allowance		
11.	Legal/litigation expenses including expenses incurred in this litigation		
12.	Discharge of Liabilities	Credit card(s) payment	
		Hire purchase/lease	
		(i) Repayment of Loans	
		(a) House loan	
		(b) Car loan	
		(c) Personal loan	
		(d) Business loan	
		(e) Any other loan	



		(ii) Name of the lenders	
		(iii) Mode of repayment	
		(iv) Instalment amount	
		(v) Other personal liabilities	
13.	Miscellaneous	Newspapers, magazines, books	
		Religious contributions/ Charities	
		Others (specify)	
14.	Other expenditure (not specified above)		
TOTAL MONTHLY EXPENDITURE			

PART - IV
STATEMENT OF ASSETS

S. No.	Assets	List of Assets			Present Estimated Market Value
		On the date of accident	On the date of award	Present	
1.	<u>Real Estate</u> Including land, built up properties, lease hold properties, agricultural land and investment in real estate such as booking of plots, flats and other immovable properties in your name and joint names. List any interest in properties, including lease hold interest and mortgages, whether or not you are registered as owner. Provide legal descriptions and indicate estimated market value of your interest without deducting encumbrances or costs of				



	disposition.) (Record encumbrances under debts.)				
2.	<u>Joint Properties</u> Particulars of the joint property in the name/names of the joint owners and the share of the deponent. Give the status of their possession. Whether any litigation pending with respect to the joint property? If so, give particulars.				
3.	<u>Financial Assets:</u> (i) Details of all bank accounts including Current and Savings Accounts in your name, or joint name and balance in the said account (ii) Cash in hand	Account No.	Name of Bank	Balance at the date of this Statement	
4.	<u>Investments</u> Details of all investments you hold or, in which you have interest and their current value: (i) FDRs, NSC, IVP, KVP, Post Office schemes, PPF etc. (ii) Deposits with Government and Non-Government entities (iii) Stocks, shares, debentures, bonds, units and mutual funds, etc. (iv) Life and endowment policies	Particulars		Current Value	



	and surrender value (v) Loan given to friends, relatives and others (vi) Other investments not covered by above items		
5.	<u>Pensions and Retirement Savings Plan</u> Indicate name of institution where accounts are held, name and address of pension plan and pension details.	Particulars	Maturity amount
6.	<u>Corporate/Business Interests</u> List any interest you hold, directly or indirectly, in any corporation, unincorporated business, partnership, trust, joint venture and Association of Persons, Society etc.	Particulars	Current value
7.	<u>Movable Assets</u> (i) Motor Vehicles (List cars, motorcycles, scooters etc. along with their brand and registration number) (ii) Livestock (iii) Mobile phone(s) (iv) Computer/Laptop (v) Other electronic gadgets including I-pad etc. (vi) TV, Fridge, Air Conditioner, etc. (vii) Other household appliances	Particulars	Current value



	(viii) Quantity of gold, silver and diamond jewellery (ix) Quantity of Silver Utensils		
8.	<u>Intangible properties</u> Including patents, trademark, copyright design and goodwill and their value		
9.	<u>About disposal of properties</u> Particulars of properties (movable as well as immovable) sold/agreed to be sold between the date on which the claim was raised upto the date of filing this affidavit and the sale consideration received from the purchaser	Particulars	Estimated market value
10.	<u>Others</u> List anything else of value that you own, including precious metals, collections, works of art, jewellery or household items of high value. Include location of any safety deposit lockers.	Particulars	Estimated current value

PART - V
STATEMENT OF LIABILITIES

S. No.	Description	Particulars of Debts	Current Value
1.	<u>Secured debt(s)</u> List all mortgages, loans, and any other debt secured against an asset		



2.	<u>Unsecured Debt(s)</u> List all bank loans, personal loans, credits, overdrafts, credit cards and any other debts		
3.	<u>Other</u> List any other debts, including obligations that are relevant to a claim		

PART – VI

GENERAL INFORMATION RELATING TO THE STATUS, STANDARD OF LIVING AND LIFESTYLE

S. No.	Description	Particulars
1.	Name of school(s) where the child or children are studying	
2.	Area of residential accommodation (in sq. feet)	
3.	Who is the owner of the residential accommodation? In case of rented accommodation, specify the monthly rent	
4.	Number of part-time/full time domestic servants and their wages	
5.	Average monthly withdrawal from bank(s)	
6.	Mode of travel in city/outside city	
7.	Membership of clubs/health clubs/gyms, societies and other associations. Specify the membership fee and subscription	
8.	Particulars of credit/debit cards, its limit and usage	
9.	Particulars of frequent flier cards	
10.	Frequency of foreign travel, business as well as personal	
11.	Category of hotels ordinarily used for	



	stay, official as well as personal	
12.	Category of hospitals opted for medical treatment including type of rooms	
13.	Brand of vehicle, mobile and wrist watch	
14.	Expenditure ordinarily incurred on family functions including birthday of the children	
15.	Expenditure ordinarily incurred on festivals	
16.	Expenditure on marriage of family members	
17.	Status of the deponent/family: - High - Upper Middle - Middle - Lower Middle - Low - Below poverty line	

PART – VII

DOCUMENTS RELATING TO ASSETS, INCOME AND EXPENDITURE OF THE DEPONENT

PART A

DOCUMENTS RELATING TO PERSONAL INFORMATION

S. No.	Document	Description of Document
1.	Aadhaar Card	
2.	PAN Card	
3.	Passport	
4.	Driving Licence	



5.	Ration Card	
6.	Voter ID	

PART B
DOCUMENTS RELATING TO INCOME, ASSETS AND LIABILITIES

S. No.	Document	Description of Document
1.	Statement of Account of all bank accounts including current and savings accounts for last 3 years	
2.	Income Tax Return(s) along with Statement of Income and Annexures for last 3 years	
3.	<u>In case of Salaried Persons</u> (i) Appointment Letter (ii) Salary slip (iii) Forms 16, 16A & 12BA (iv) Cost to Company Certificate and CIBIL Certificate, wherever applicable (v) Copies of TDS certificates	
4.	<u>In case of self-employed persons</u> (i) Balance Sheet and Profit & Loss Account (ii) Balance Sheet and Profit & Loss Account of the proprietorship firm, if the business is carried on in the name of a sole proprietorship concern (iii) Balance Sheet and Profit & Loss Account of the partnership firm, if the deponent is a partner in a firm along with the Schedule showing the distribution of partners' remuneration and	

This is a digitally signed order.

The authenticity of the order can be re-verified from Delhi High Court Order Portal by scanning the QR code shown above.

The Order is downloaded from the DHC Server on 23/06/2026 at 18:03:08



	share of profits/losses of the partnership firm and the copy of the partnership deed. (iv) Balance Sheet and Profit & Loss Account of the Company in which the deponent is a Director (v) Balance Sheet and Profit & Loss Account of the Association of Persons, HUF, Joint Family business or trust in which the deponent has share (vi) Copies of TDS certificates	
5.	<u>In case of Income from other sources:</u> (i) Lease Deed(s)/Rent Agreement(s) /Licence Agreement(s) in respect of the rental income (ii) Interest Certificate in respect of the interest income on deposits and investments (iii) Dividend Certificates in respect of dividend income (iv) Sale Deed(s)/transfer documents in respect of the profit on sale of property/properties	
6.	Other relevant documents relating to Income/Assets	
7.	Other relevant documents relating to liabilities	

PART C

DOCUMENTS RELATING TO EXPENDITURE

8.	(i) Documents relating to the expenditure on education of children including tuition fees (ii) Rent and maintenance receipts (iii) Electricity, water, security and	
----	--	--



	gas bills	
(iv)	Documents relating to the salary paid to the employees including servant(s)	
(v)	Documents relating to expenditure on conveyance	
(vi)	Debit and Credit Card statements	
(vii)	Frequent Flier's Card statements	
(viii)	Mobile and landline phone bills	
(ix)	Internet and TV cable/ Set -Top Box bills	
(x)	Documents relating to the repayment of the loans	
(xi)	PPF, EPF and other superannuation fund receipts	
(xii)	Receipts of premium of insurance policies	
(xiii)	Receipts of payments in respect of mutual funds	
(xiv)	Documents relating to payment of interest on bank and other loans	
(xv)	Documents relating to the payment of taxes, including Income Tax, Wealth Tax and Property Tax	
(xvi)	Other relevant documents relating to Expenditure	

Declaration:

1. I declare that I have made full and accurate disclosure of my income, expenditure, assets and liabilities from all sources. I further declare that I have no assets, income, expenditure and liabilities other than set out in this affidavit.
2. I undertake to inform this Court immediately upon any material change in my employment, income, expenses or any other information included in this affidavit.



3. I understand that any false statement in this affidavit may constitute an offence under Section 199 read with Sections 191 and 193 of the Indian Penal Code punishable with imprisonment upto seven years and fine, and Section 209 of Indian Penal Code punishable with imprisonment upto two years and fine. I have read and understood Sections 191, 193 199 and 209 of the Indian Penal Code.

DEPONENT

Verification:

Verified at _____ on this ____ day of _____ that the contents of the above affidavit relating to my assets, income and expenditure are true to my knowledge, no part of it is false and nothing material has been concealed therefrom. I further verify that the copies of the documents filed along with the affidavit are the copies of the originals.

DEPONENT