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

+ **CS(OS) 3141/2015, CCP(O) 39/2018 & I.A. 5303/2023**

CAPT (RETD) INDERBIR SINGH UPPAL ..... Plaintiff

Through: Mr. Anil K. Khaware, Advocate (M:  
9810027839).

versus

MS NEERU WALIA ..... Defendant

Through: Appearance not given.

**CORAM:**

**JUSTICE PRATHIBA M. SINGH**

**ORDER**

% **05.01.2024**

1. This hearing has been done through hybrid mode.

**I.A. 5303/2023 (for direction)**

2. This is an application filed by the Plaintiff seeking directions to take on record documents filed vide diary number 482523/2023.

3. The submission of Mr. Anil K. Khaware, Id. Counsel for the Plaintiff is that these documents were sought as part of the cross examination of the witness-Captain (Retd) Inderbir Singh Uppal, the Plaintiff in this case. The relevant questions in cross examination is set out below:-

*“Q. In terms of the last cross-examination, have you brought in the Court today your ITR pertaining to the financial year 2004-2005, 2005-2006 & 2006-2007?*

*A. I have still not been able to trace the same. However, I am trying and will provide as and when I am able to. Vol. however, I have brought documents to show that I was able to purchase the above said property as I was financially sound and that I was willing to perform my part of the agreement to sell.*

*Q. Have you produced bank accounts of yourself of the*



*year 2005- 2006 alongwith the suit you filed?*

*A. I do not remember but I can produce the same on the next date of hearing.*

*Q. Did you contact your Chartered Accountant for tracing your ITRs for the assessment years 2004-2005, 2005-2006 & 2006-2007?*

*A. Unfortunately, my CA has expired. I do not remember the name.*

*Q. What efforts did you make to trace out you ITRs as mentioned herein above?*

*A. I have asked my present CA to provide me the same.*

*Q. Did you purchase any other property in the year 2005 & 2006 respectively?*

*A. Yes. I can provide the details on the next date of hearing.*

*Q. Do you have two permanent account numbers or one relating to your income tax? Can you give the number of your PAN card?*

*A. I have one. I can provide it on the next date of hearing.*

*Question: In your cross-examination dated 28/05/2019, you had submitted that you can produce your ITR for the financial year 2004-05, 2005-06 and 2006-07 and also your bank accounts of the year 2005-06. Have you got them to the Court today?*

*Answer: I have not brought the ITR as I could not trace the same. (**Volunteered.** My Chartered Accountant has expired and he was keeping the record.)”*

4. It is also noticed that the order dated 28th May, 2019 specifically records that the further cross examination is adjourned as the witness wishes to produce documents.

5. A perusal of the cross examination would show that the Defendant sought these documents during cross examination and accordingly, the same are taken on record subject to whatever objections that the Defendant wishes to raise as to mode of proof or admissibility. The originals of these



documents shall, however, be produced for inspection to the Id. Counsel for the Defendant, who is free to cross examine the Plaintiff in accordance with law.

6. The objections, if any, may be recorded by the Joint Registrar and the cross examination shall be concluded expeditiously.

7. Application is disposed of.

**CS(OS) 3141/2015 and CCP(O) 39/2018**

8. Considering that this is a suit of 2015, the Joint Registrar is requested not to grant any adjournment to any party unnecessarily.

9. List before the Joint Registrar for further cross examination on 5th February, 2024.

10. List before the Court for receiving the progress on the evidence on 20th May, 2024.

**PRATHIBA M. SINGH, J.**

**JANURARY 05, 2024**

*mr/ks*