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

% ***Date of decision: 18<sup>th</sup> September, 2024***

+ CM(M) 3407/2024, CM APPL. 54421/2024 & CM APPL. 54422/2024

**WARM FORGING PRIVATE LIMITED** .....Petitioner

Through: Dr. Pankaj Garg with Ms. Saumya Jain  
and Mr. Yaksh Garg, Advocates.

versus

**RECKON INDUSTRIES LIMITED** .....Respondent

Through: Mr. Raghav Sabharwal, Advocate.

**CORAM:**

**HON'BLE MR. JUSTICE MANOJ JAIN**

**J U D G M E N T (oral)**

1. Petitioner is defending a commercial suit filed by respondent M/s Reckon Industries Limited.

2. When the case was at the stage of trial and the plaintiff was being cross-examined, one application was moved by defendant under Order XI Rule 12 read with Order XVI Rule 6 CPC praying therein that the plaintiff may be directed to place on record Tax Audit Reports from 2016 till 2023, ledger accounts for the relevant period and audit notes of the Chartered Accountant. Defendant also prayed that the Chartered Accountant of the plaintiff company may also be summoned as a witness along with the audit notes claiming that such notes were essential to fill up the gaps and inconsistencies allegedly appearing in the balance-sheets of the plaintiff company.



3. Such request has been turned down by learned Trial Court vide impugned order dated 03.09.2024.
4. Learned counsel for the respondent/plaintiff also appears on advance notice and accepts notice.
5. Copy of the plaint has also been annexed with the present petition.
6. A bare glance would indicate that such suit seeks recovery of a sum of Rs. 1,47,21,509/-. According to plaintiff, the sole question in the above suit is to the effect as to from which particular date, the interest can be claimed from the defendant i.e. from the date of loan or from the date when the proceedings was filed before the concerned National Company Law Tribunal (in short "NCLT").
7. Admittedly, when the matter was pending before the National Company Law Appellate Tribunal, New Delhi, the matter was amicably settled and the plaintiff received the principle amount along with interest, reckoned from the date of filing of the proceedings before the NCLT.
8. As noticed above, the sole claim in the above suit is whether the plaintiff is entitled to interest amount from the date of loan or from the date when the application was filed before NCLT and keeping in mind the limited issue raised in the suit and the relief claim in the suit, evidently, the application moved by defendant does not seem to be sustainable as it does not seem germane to the issues raised in the suit in question.
9. I have seen order dated 03.09.2024 whereby learned Trial Court has even observed that the balance-sheets are available on public domain and



these can be easily downloaded from the public domain and, if required, the witness of the plaintiff can be confronted with such balance-sheets.

10. Be that as it may, fact remains that the insistence shown by the defendant regarding production of such audited balance-sheets, tax audit reports and ledger accounts does not seem to be relevant in context of the present suit. Moreover, defendant cannot compel the plaintiff to summon and examine his Chartered Accountant.

11. In view of the above, this Court does not find any reason, much less a plausible one, to interfere with the impugned order while also keeping in mind the narrow scope of appreciation while dealing with any petition filed under Article 227 of Constitution of India.

12. Viewed thus, the petition is accordingly dismissed *in limine*.

**(MANOJ JAIN)**  
**JUDGE**

**SEPTEMBER 18, 2024/sw**