In The Commercial Court (District Judge Level), Indore (M.P.)
(Before :- Amit Singh Sisodia)

Registration No.25/2025
Filling No.-8164-2024
CNR No. MP0901-038489-2024
Filling Date- 10-09-2024

01. Yamato Scale Co. Ltd.,
5-22, Saehba-cho, Akashi, Hyogo, 673-8688, Japan.
Through its Authorised Representative, Monika Lamba

02. Yamato Scale India Private Limited,
B-104, Okhla Industrial Area Phase-I,
South Delhi, New Delhi, Delhi, India, 110020
Through its Authorised Representative Monika Lamba

---------- **Plaintiffs**

Versus

Wintech Taparia Limited,
Village Bakaner, Tehsil Maheshwar
Distt. Khargone, Madhya Pradesh, India, 451001
Also at:
60-B, Film Bhawan, 1st Floor, Rani Sati Gate,
Yeshwant Niwas Rd, Indore, Madhya Pradesh 452003

---------- **Defendant**

Present: Shri Yogesh Hemnani Advocate for the Plaintiff.
Shri Nilesh Sharma Advocate for the Defendants.

(JUDGMENT)

(Delivered on- 05/11/2026)

01. Case is listed for order on application filed by plaintiffs u/o. XIII-A r/w. order 12 rule 6 of CPC, 1908 dt.

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16.01.2026, which is hereby decided, considering it to be an application u/o 12 rule 6 of CPC, 1908.

02. The instant suit is filed by the plaintiffs that-

2.1- Plaintiff have filed commercial suit seeking recovery of an amount in tune of Rs. 1,08,26,627/- (One Crore Eight Lac Twenty Six Thousand Six Hundred Twenty Seven only) against defendant. Plaintiff no. 01 is company engaged in business of manufacturing, sales and repair of weighting system equipment for various industries. Plaintiff no. 02 is subsidiary company of plaintiff no. 01, authorised to co-ordinate with defendant in relation to the supply of weighting system equipment. Defendant is engaged in business of manufacturing and sale of food process machinery, potato processing and snack food machinery to the customers.

2.2- Defendant issued a purchase order bearing PO no. 20180214/Packaging Station dt. 14.02.2018 to plaintiff no. 01 for purchase of 06 numbers of weighting machinery (Data Weigh, Model ADW-A-0314S) at a total aggregate price of USD 1,05,000/- (United States Dollar One Lac Five Thousand only). As per the terms of the purchase order, the said products were instructed to be delivered in Chennai on CIF basis. The defendant had to pay in advance 30% of the purchase order value i.e., USD 31,500/- (United States Dollar Thirty-One Thousand Five Hundred only) on receipt of invoice and the balance payment of 70% of the purchase order value i.e., USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only) within 60 days from the date of bill of

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lading being issued by plaintiff no. 01.

2.3- Defendant made the advance payment of USD 31,500/- (United States Dollar Thirty-One Thousand Five Hundred only) on 21.02.2018 after placing the purchase order. Upon receipt of advance amount, the said product was shipped to the plaintiff as per specifications mentioned in the purchase order. The packing list, bill of lading and invoice bearing no. YSC201801855 dt. 08.04.2018 was also raised upon the defendant for payment of the reminder 70% amount of the purchase order i.e., USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only). However, defendant failed/refused to pay the invoice amount, as a result plaintiff sent various reminders to the defendant company to make the payment.

2.4- Defendant issued a letter dt. 25.09.2018 acknowledging the outstanding debt of USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only)along with warehouse charges of USD 566/- (United States Dollar Five Hundred Sixty Six only). The defendant acknowledged the total amount of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only). Defendant assured to make payment by 20.10.2018, along with interest @4% per annum from 08.06.2018 onwards, in case delay is caused. Plaintiff issued legal notice dt. 21.11.2018 demanding the total amount of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) along with interest @10% and cost amounting to Rs. 50,000/- for breach of the purchase order terms. However, defendant failed to do so. Consequently, plaintiff issued reminders till 2020.

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2.5- Defendant placed orders of new products vide e-mail dt. 03.04.2021, wherein the defendant once again assured to make payment of the earlier outstanding amount along with payment of new orders. Defendant further acknowledged its liability vide e-mail dt. 07.04.2021 and to make payment of overdue in two equal instalments along with payment of new products intended to be ordered. However, defendant later on refused to settle the dues. Consequently, plaintiff issued second legal notice dt. 19.03.2022. Thereafter, plaintiff initiated mediation proceedings before M.P. Legal Services Authority, Tehsil Mandleswar, District Khargone bearing application no. 30/2023, but a non-starter report dt. 09.09.2024 was filed. Thereafter instant suit has been filed.

2.6- Defendant filed written statement and admitted the transaction, placing of purchase order, payment of advance money, liability to pay the remainder amount. Therefore judgment may be passed on basis of admission of defendant.

03. Defendant denied to file the reply of the aforesaid application and therefore, his right was closed on 13.08.2026.

04. Now the Court has to see whether the defendant has admitted facts in the written statement and whether judgment needs to be passed u/o. 12 rule 6 of CPC, 1908 **?**

05. Plaintiff filed written submission in support of his application, wherein it is submitted that defendant has filed written statement on 16.04.2025. It has been admitted in the written statement that purchase order was issued to procure 06 numbers of weighing machinery (data weigh, Model ADW-A-

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0314S. The purchase price, payment terms, the supply and acceptence of goods by the defendant and acknowledgment of liability towards the plaintiff vide letter dt. 25.09.2018 is also admitted. The only defence raised in the written statement is that the admitted liability of defendant is liable to be adjusted against an alleged amount of USD 47,840/- under an entirely separate and independent transaction of year 2010. The alleged claim of set-off relates to a different entity namely M/s. Yamato Scale GmbH, Germani which is not a party in the instant matter. The said plea has neither been pleaded as set-off, nor as a counter claim as per CPC, 1908. Defendant has not filed Court fees in support of any so called set-off. Therefore the defence raised by the defendant is not legally tenable. Therefore requested to pass judgement on basis of admission.

06. The plaint along with the documents submitted by the plaintiff when perused, it appears that plaintiffs have filed commercial suit seeking recovery of an amount in tune of Rs. 1,08,26,627/- (One Crore Eight Lac Twenty Six Thousand Six Hundred Twenty Seven only) against defendant. Plaintiff no. 01 is company engaged in business of manufacturing, sales and repair of weighting system equipment for various industries. Plaintiff no. 02 is its subsidiary company, dealing with defendant in the instant transaction. Defendant is engaged in business of manufacturing and sale of food process machinery, potato processing and snack food machinery to the customers.

07. Plaintiff's case is based on the facts that defendant has issued a purchase order bearing PO no. 20180214/Packaging Station dt. 14.02.2018 to plaintiff no. 01 for purchase of 06 numbers of weighting machinery (Data Weigh, Model ADW-A-0314S) at a total aggregate price of USD 1,05,000/- (United States Dollar One Lac Five Thousand only). The defendant had to

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pay in advance 30% of the purchase order value i.e., USD 31,500/- (United States Dollar Thirty-One Thousand Five Hundred only) on receipt of invoice and the balance payment of 70% of the purchase order value i.e., USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only) within 60 days from the date of bill of lading being issued by plaintiff no. 01.

08. It is pleaded in the plaint that defendant has made the advance payment of USD 31,500/- (United States Dollar Thirty-One Thousand Five Hundred only) on 21.02.2018 after placing the purchase order. Upon receipt of advance amount, the said product was shipped to the plaintiff as per specifications mentioned in the purchase order. The packing list, bill of lading and invoice bearing no. YSC201801855 dt. 08.04.2018 was also raised upon the defendant for payment of the reminder 70% amount of the purchase order i.e., USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only). However, defendant failed/refused to pay the invoice amount, as a result plaintiff sent various reminders to the defendant company to make the payment.

09. It is also pleaded in the plaint that defendant has issued a letter dt. 25.09.2018 acknowledging the outstanding debt of USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only)along with warehouse charges of USD 566/- (United States Dollar Five Hundred Sixty Six only). The defendant acknowledged the total amount of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only). Defendant assured to make payment by 20.10.2018, along with interest @4% per annum from 08.06.2018 onwards, in case delay is caused. Plaintiff issued legal notice dt. 21.11.2018 demanding the total amount of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) along with interest @10% and cost

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amounting to Rs. 50,000/- for breach of the purchase order terms. However, defendant failed to do so. Consequently, plaintiff issued reminders till 2020.

10. It is also pleaded in the plaint that defendant has placed orders of new products vide e-mail dt. 03.04.2021, wherein the defendant once again assured to make payment of the earlier outstanding amount along with payment of new orders. Defendant further acknowledged its liability vide e-mail dt. 07.04.2021 and to make payment of overdue in two equal instalments along with payment of new products intended to be ordered. However, defendant later on refused to settle the dues. Consequently, plaintiff issued second legal notice dt. 19.03.2022. Thereafter, plaintiff initiated mediation proceedings before M.P. Legal Services Authority, Tehsil Mandleswar, District Khargone bearing application no. 30/2023, but a non-starter report dt. 09.09.2024 was filed. Thereafter instant suit has been filed.

11. In the instant matter issues have not been framed. Evidence is not recorded. However, the documents submitted along with the plaint prima-facie affirms the case of plaintiff. Therefore, the only point of contention is admission by the defendant in his written statement, which if found sufficient, judgment may be passed.

12. It appears from record that para-05 of plaint has been admitted by the defendant in his written statement, wherein it is pleaded that plaintiff has been supplying weighing system equipment to the defendant since year 2000. In routine cousrse, defendant regularly submitted purchase orders with description, quantity and mode of payment and plaintiff use to supply the products accordingly. Upon receipt of products by the defendant, plaintiff use to raise invoice on defendant. Therefore, the said

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facts are admitted by the defendant.

13. It appears from record, that para-06 of plaint has been admitted in the written statement, wherein it is pleaded that the defendant issued a Purchase Order bearing PO No. 20180214/Packaging Station dt. 14.02.2018 upon plaintiffs for purchase of 6 numbers of weighing machinery (data weigh, Model ADW-A-0314S for a total aggregate sum of USD 1,05,000. It is also admitted that the defendant paid 30% of the total Purchase Order value, i.e., advance sum of USD 31,500 to the plaintiffs. It is further admitted that the defendant is liable to pay the remaining sum, i.e., 70% amounting to USD 73,500, within 60 days from the date of issuance of Bill of lading by the plaintiff. Therefore, the said facts are admitted by the defendant.

14. It appears from record, that para-07 of plaint has been admitted in the written statement, wherein it is pleaded that defendant has made the advance payment of 30% of the purchase order value i.e., USD 31,500/- (United States Dollar Thirty-One Thousand Five Hundred only) on 21.02.2018 after placing the purchase order. Upon receipt of advance amount, the said product was shipped to the defendant as per specifications mentioned in the purchase order along with the packing list, bill of lading and invoice bearing no. YSC201801855 dt. 08.04.2018. Defendant has duly accepted the product and no complaint was raised about the quality or quantity of the product. Therefore, the said facts are admitted by the defendant.

15. Further, defendant has admitted in para-09 of the written statement regarding that fact that defendant has written a letter dt. 25.09.2018. Para-09 of plaint when perused, it appears that it is pleaded that defendant has issued a letter dt. 25.09.2018 acknowledging the outstanding debt of USD 73,500/-

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(United States Dollar Seventy Three Thousand Five Hundred only)along with warehouse charges of USD 566/- (United States Dollar Five Hundred Sixty Six only), aggregating to total sum of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) and assured to make payment by 20.10.2018, along with interest @4% per annum from 08.06.2018 onwards, in case delay is caused.

16. It therefore appears that defendant has admitted giving purchase order to the plaintiff to purchase 06 weighing machinery, advance payment of 30% money of the purchase order to the plaintiff, then the delivery of product to the defendant and thereafter, the amount remained due for payment amounts to USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only).

17. During argument defendant has submitted that he has not paid the remaining amount, as he has to set-off the amount going to be received from plaintiff's German subsidiary. Record shows that defendant has pleaded in para-09 of the written statement that defendant has to receive USD 47,840/- from plaintiffs German subsidiary and plaintiff assured him for the payment but denied later on. On the other hand, plaintiff's submission is that no proper set-off is claimed in the written statement, no Court fees has been submitted and on principle of corporate veil.

18. Defendant has pleaded that it has to receive USD 47,840/- from plaintiffs German subsidiary which is not paid and had taken the plea that the said amount could have been adjusted i.e. set-off against the remaining payment of USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only) to the plaintiff.

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19. However, from the pleading of the defendant and the plea taken in the written statement regarding set-off of amount in tune of USD 47,840/- from plaintiffs German subsidiary company is not legally tenable, as that company is not party in the instant suit. Further, the independent subsidiary company has different legal entity, whereas it is expected that the parties must fill the exact same character or capacity in the set-off claim, as they do in the plaintiff's original suit. A subsidiary company has distinct legal entity with separate corporate personality and therefore does not fulfil the same character requirement u/o. 8 rule 6 of CPC, 1908. In fact, legal set-off requires mutual debts between the exact same parties in the same capacity. Therefore, it appears that defendant has not paid court fees required for set-off, neither claim such relief in the written statement. Consequently, the plea of defendant regarding set-off is not tenable.

20. Defendant has relied on judgment dt. 29.05.2026 of **Pushpa & Ors. v. Dayawati & Ors.,** passed by Hon'ble Supreme Court and submitted that there must be clear admission to pass judgment. In that particular case, Hon'ble Court has found that there was no clear, unambiguous or unequivocal admission on part of defendant. However, the facts of the instant case are different, wherein defendant has admitted the liability and failed to prove case of set-off. Therefore, defendant will not get the benefit of the aforesaid judgment.

21. Therefore it is proved on basis of admission of defendant in his written statement and documents annexed especially letter dt. 25.09.2018 that the outstanding liability of defendant towards the balance amount was in tune of USD 73,500/- (United States Dollar Seventy Three Thousand Five Hundred only) and USD 566/- (United States Dollar Five Hundred

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Sixty Six only) towards the warehouse charges. It amounts to sum of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only).

22. In the plaint, plaintiff has mentioned the conversion rate of 1 USD equal to Rs. 83 and 47 paisa in Indian currency and applying it has mentioned the USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) as equivalent to Indian Rs. 61,82,289/- (Sixty One Lac Eighty Two Thousand Two Hundred and Eighty Nine only) and claimed interest of amount Rs. 46,44,338/- (Fourty Six Lac Fourty Four Thousand Three Hundred and Thirty Eight only) on the said amount @12% per annum from 08.06.2018 till 09.09.2024, considering it to be the date of filing of suit.

23. It is therefore proved on basis of admission of defendant in the written statement and in documents that plaintiff no. 01 deserves to recover from defendant, the remaining due amount of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) which is equivalent to Indian Rs. 61,82,289/- (Sixty One Lac Eighty Two Thousand Two Hundred and Eighty Nine only) on date of filing of suit i.e., 10.09.2024. Plaintiff has claimed the interest on the said amount in tune of Rs. 46,44,338/- (Fourty Six Lac Fourty Four Thousand Three Hundred and Thirty Eight only) @12% per annum from 08.06.2018 till 10.09.2024, i.e., date of filing of suit. However, no rate of interest was decided between the parties prior to filing of suit. Therefore, plaintiff is not entitled to received interest for period before filing of suit.

24. Therefore, defendant is liable to pay the outstanding amount in tune of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) which is equivalent to Indian Rs.

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61,82,289/- (Sixty One Lac Eighty Two Thousand Two Hundred and Eighty Nine only) on date of filing of suit. Further, plaintiff has demanded interest @ 12% per annum for period before filing of suit. However, no rate of interest was decided between the parties prior to filing of suit. Therefore, plaintiff is not entitled to received interest for period before filing of suit. Consequently, considering the commercial nature of suit, it appears appropriate to grant interest @ 9% per annum on the amount of Rs. 61,82,289/- from date of filing of suit i.e., 10.09.2024 till date of payment. Consequently, the application filed by plaintiffs u/o. 12 rule 6 of CPC, 1908 dt. 16.01.2026 is **partially allowed** followed by decree that :-

1. Defendant shall pay to the plaintiff amount in tune of USD 74,066/- (United States Dollar Seventy Four Thousand Sixty-Six only) which is equivalent to Indian Rs. 61,82,289/- (Sixty One Lac Eighty Two Thousand Two Hundred and Eighty Nine only).

2. Defendant shall pay to the plaintiff, the interest amount @ 9% (Nine Percent) per annum on the outstanding amount of Rs. 61,82,289/-, from 10.09.2024 till date of payment.

3. Defendant will bear the cost of suit.

4. Advocate fee will be fixed as cost, as verified under rule 523 of Madhya Pradesh Civil Court Rules and Order or as per actually paid and found minimum.

Decree be drawn accordingly.

Typed on my dictation

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(Amit Singh Sisodia)
Judge
Commercial Court
(District Judge Level), Indore (M.P.)

Indore,
Date - 05/11/2026

AMIT SINGH SISODIA

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