

IN THE COURT OF SH. PULASTYA PRAMACHALA,
DISTRICT JUDGE (COMMERCIAL COURT)-01,
PATIALA HOUSE COURT, NEW DELHI

CS (COMM) 287/2024

IN THE MATTER OF: -

Living Media India Limited

Through its Authorized Signatory

Mr. Dinesh Kumar Gupta, General Manager.

Registered office at:

F-26, First Floor, Connaught Place,
New Delhi-110001.

Corporate Office at:

FC-8, Film City, Sector 16A, Noida,
Uttar Pradesh -201301
E-mail ID: dinesh.gupta@thomsonpress.com

...Plaintiff

Versus

State of Andhra Pradesh

Through Andhra Pradesh Tourism Authority

Office At:

5th Floor, Stalin Corporate,
Industrial Estate, Vijayawada,
NTR District, Andhra Pradesh-520007.
Mobile No. +91-8662555524
E-mail ID: ceo-apta@ap.gov.in

...Defendant

Date of pronouncement of the order : 15.01.2026

ORDER

1. Vide this order, I shall decide the application under Order VII Rule 11 of CPC, moved by defendant for seeking rejection of plaint.
2. Present suit has been filed by plaintiff for recovery of an amount

of Rs.1,58,90,918/- along with simple interest @ 24% per annum and pendente-litigation interest, from defendant.

3. Applicant/defendant has filed the captioned application on the following grounds: -
 - 3.1. That compliance with S.79 and S.80 CPC i.e. giving two months prior notice to the secretary of the State Government before filing of suit is mandatory. That plaintiff has failed to adhere to this mandatory statutory requirement.
 - 3.2. That the alleged notice was served at the CEO's office located at 5th Floor, Stalin Corporate, Industrial Estate, Vijayawada-NTR District, Andhra Pradesh – 520007. That the alleged notice was not served to the Secretary of State Government as required by law.
 - 3.3. That suit is barred by limitation. The cause of action in the present case arose on 30.12.2018, however, the suit has been instituted on 22.03.2024 well beyond the statutory limitation period of three years. Reliance has been placed upon **Cognizance for Extension of Limitation, (2022) 3 SCC 117**, to highlight the observation of Hon'ble Supreme Court as under: -

“5.1. The order dated 23-3-2020 [Cognizance for Extension of Limitation, in re, (2020) 19 SCC 10 is restored and in continuation of the subsequent orders dated 8-3-2021 [Cognizance for Extension of Limitation, In re, (2021) 5 SCC 452 , 27-4-2021 [Cognizance for Extension of Limitation, In re, (2021) 17 SCC 231, and 23-9-2021 [Cognizance for Extension of Limitation, In re, 2021 SCC OnLine SC 947], it is directed that the period from 15-3-2020 till 28-2-22 shall stand excluded for the purpose of limitation as may be prescribed under

any general or special laws in respect of all judicial or quasi-judicial proceedings.”

3.4. That the timeline chart leading up to the filing of the present suit incorporating all relevant periods including the exclusion of Covid-19 period, as per Hon'ble Supreme Court ruling is as under: -

Particulars	Duration	Days expired	Remaining Days
Cause of Action arose	30.12.2018	0 days	1095 days (03 years)
Time period before Covid Exemption	30.12.2018 to 14.03.2020	441 days	654 days
Exemption due to Covid-19	15.03.2020 to 28.02.2022	0 days	654 days
Time period before filing of Mediation	01.03.2022 to 11.09.2023	559 days	94 days
Time Period of mediation proceedings	12.09.2023 to 06.12.2023	0 days	94 days
Time Period between failure of mediation and filing of the Suit	07.12.2023 to 22.03.2024	106 days	-12 days (Delay of 12 days)

3.5. That the limitation period for filing the present suit expired on 10.03.2024. However, the Plaintiff has filed the suit on 22.03.2024, which is beyond the prescribed limitation period. Consequently, the suit is time-barred and liable to be rejected.

3.6. That this court lacks the requisite territorial jurisdiction to

adjudicate the present suit.

- 3.7. That in the present case, the plaintiff asserts that this court has jurisdiction as the plaintiff's office is situated within its territorial jurisdiction. However, as per Sec. 20 of CPC, the proper court for institution of the present suit is the court where defendant resides or carries on business, or where the cause of action arose. Defendant maintains its office in Andhra Pradesh, and cause of action, i.e., failure to make payment, also arose in Andhra Pradesh. That the territorial jurisdiction lies with the courts in Andhra Pradesh, and not this Court.
- 3.8. That plaintiff claimed that the magazine where the advertisement was published is in circulation within the jurisdiction of this court. However, the said magazine is also circulated in numerous other places outside the jurisdiction of this court. That plaintiff cannot arbitrarily select a court based solely on the circulation of the magazine, as the suit must be instituted in the appropriate territorial jurisdiction where the cause of action arises or where defendant resides.
- 3.9. The contention of plaintiff that the magazine where advertisement was published mentions that "*all disputes are subject to the exclusive jurisdiction of competent courts and forums in Delhi/New Delhi only*". This contention is misleading, misconceived, and irrelevant to the present case. The dispute in this case does not concern the contents published in the magazine. Rather, it arises from a contractual relationship, wherein defendant has allegedly defaulted on a payment obligation. Therefore, the jurisdictional ouster clause in the

magazine is inapplicable to the present case, as the cause of action arises from a contractual relationship between the parties.

3.10. That as per Sec. 20 of the CPC this court lacks territorial jurisdiction since defendant's office is located in Andhra Pradesh. and the cause of action also arose in Andhra Pradesh.

4. In support of his contentions, ld. counsel for defendant placed reliance upon several case laws, which are as under: -

- 4.1. **Sravanthi Infratech v. Greens Powers Equipment, 2016 SCC OnLine Del 5645.**
- 4.2. **ITDC v. Rajiv Kumar Saxena, 2018 SCC OnLine Del 8847.**
- 4.3. **Jay Polychem v. S.E. Investment, 2018 SCC OnLine Del 8848.**
- 4.4. **Department of Social Welfare v. Sarvesh Security, 2019 SCC OnLine Del 8503.**
- 4.5. **Ircon International Ltd. v. PNC-Jain Construction Co. (JV), 2023 SCC OnLine Del 534.**

REPLY TO THE APPLICATION FILED BY PLAINTIFF

5. In the reply, in respect of notice sent to CEO instead of Secretary of Government of Andhra Pradesh, reliance has been placed upon the case of **Dhian Singh Sabha Singh v. Union of India, AIR 1958 SC 274**, to highlight the observations made by Hon'ble Supreme Court that "*construed in a pedantic manner or in a manner completely divorced from common sense.*" It has been mentioned that court's task is to see if the notice, in substance, gives the government a reasonable opportunity to understand the plaintiffs claim, the said purpose has been verily served in the present case and it makes no difference that the same was

received by the Chief Executive Officer. It has been further replied that notice was also emailed to defendant on 25.07.2023 on the email id as provided on their website i.e. ceo-aptap@ap.gov.in. Therefore, defendant authority had knowledge of the notice, but it chose to ignore the same. It has been further pleaded that as long as the notice reached the correct department and to the person who could act on it, the purpose of the law was fulfilled. Reliance was placed upon the case of **Raghunath Das v. Union of India, AIR 1969 SC 674**, to state that the object of the notice is to afford the Government an opportunity to reconsider the legal position and to settle the claim without litigation. It has been further pleaded that by the 1976 amendment to the Code of Civil Procedure, 1908, Section 80(3) was added making it clear that so long as the State was put on notice and properly served, and so long as the cause of action and the prayer in the suit was substantially communicated, this must be held to be sufficient compliance with the provision.

6. In respect of amendment made by the Law Commission, reliance was placed upon the case of **Ghanshyam Dass and Others v. Dominion of India and Others, (1984) 3 SCC 46**, to highlight the observations made by Hon'ble Supreme Court that: -

*“17. Section 80 of the Code is but a part of the Procedure Code passed to provide the regulation and machinery, by means of which the courts may do justice between the parties. It is therefore merely a part of the adjective law and deals with procedure alone and must be interpreted in a manner so as to subserve and advance the cause of justice rather than to defeat it. In **Sangram Singh v. Election Tribunal, Kotah (1955) 2 SCR 1** Vivian Bose, J. in his illuminating language dealing with the Code of Civil*

Procedure said :

It is procedure, something designed to facilitate justice and further its ends: not a penal enactment for punishment and penalties; not a thing designed to trip people up. Too technical a construction of sections that leaves no room for reasonable elasticity of interpretation should therefore be guarded against (provided always that justice is done to both sides) lest the very means designed for the furtherance of justice be used to frustrate it.

Our laws of procedure are based on the principle that "as far as possible, no proceeding in a court of law should be allowed to be defeated on mere technicalities ". Here, all the requirements of Section 80 of the Code were fulfilled. Before the suit was brought, the Dominion of India received a notice of claim from Seth Lachman Dass. The whole object of serving a notice under Section 80 is to give the Government sufficient warning of the case which is going to be instituted against it (sic so) that the Government, if it so wished, (sic can) settle the claim without litigation or afford restitution without recourse to a court of law. That requirement of Section 80 was clearly fulfilled in the facts and circumstances of the present case.

It is a matter of common experience that in a large majority of cases the Government or the public officer concerned make no use of the opportunity afforded by the section. In most cases the notice given under Section 80 remains unanswered till the expiration of two months provided by the section. It is also clear that in a large number of cases, as here, the Government or the public officer utilised the section merely to raise technical defences contending either that no notice had been given or that the notice actually given did not comply with the requirements of the section. It is unfortunate that the defendants came forward with a technical plea that the suit was not maintainable at the instance of the plaintiffs, the legal heirs of Seth Lachman Dass, on the ground that no fresh notice had been given by them. This was obviously a technical plea calculated to defeat the just claim. Unfortunately, the technical plea so raised prevailed with the

High Court with the result that the plaintiffs have been deprived of their legitimate dues for the last 35 years.”

7. Reliance was placed upon the case of **Y. Savarimuthu v. State of Tamil Nadu and Ors.** 2019 13 SCC 142, wherein Hon'ble Supreme Court has again affirmed afore-said position. The key question for the court is whether the Notice, despite the defect, still conveyed the essential information effectively.
8. It has been further pleaded on behalf of plaintiff that before institution of the Suit, defendant was well aware of the dispute as it initially consented to participate in the Pre-Litigation Mediation proceedings. However, defendant later retreated on the same vide letter dated 26.10.2023 citing the sham grounds of jurisdiction. Interestingly, the said letter as well was issued not by any “Secretary” but by the Chief Executive Officer himself concreting the fact that the decision-making authority was none other than the CEO, who admittedly had been served, a fact which has never been disputed by defendant. It has been further pleaded that a pre-litigation mediation application does not involve these formal judicial steps. It is a preliminary, non-adversarial process aimed at avoiding a "suit" altogether.
9. It has been further pleaded that S.12A of Commercial Courts Act, 2015, was introduced to create a mandatory step for commercial disputes that do not require urgent interim relief. Its purpose is to encourage parties to resolve their disputes amicably before resorting to formal litigation. Application u/s.12A is not a plaint and is filed with a legal services authority, not a court. The process is designed to be a non-judicial remedy, and a settlement reached through it has the effect of an award, not a Court Decree.

10. It has been further pleaded by plaintiff that since the Andhra Pradesh Tourism Authority is a separate legal entity, the most fitting person to receive the notice was its head, the Chief Executive Officer, and not a general Government Secretary who might not have specific knowledge of the matter. The CEO himself issued the letter in which defendant withdrew from pre-litigation mediation, confirming his role as the primary decision-making authority in this dispute.
11. On the point of suit being barred by limitation, it has been pleaded by plaintiff that it is settled law that the issue of limitation cannot be decided summarily. It becomes a mixed question of law and fact, which cannot be adjudicated at the threshold stage under Order VII Rule 11 CPC. It has been further pleaded that the cause of action towards filing of the present suit first arose on 30.12.2018 i.e., the date when 30 days' time for making the outstanding payment expired. As per the said timeline, the limitation period for instituting the present suit expired on 10.03.2024. The present suit was filed on 24.01.2024 i.e., way before 10.03.2023 and hence, it is filed within limitation period.
12. It has been further pleaded that plaintiff had issued letter dated 24.05.2023 to defendant requesting to release of payment by or before 31.05.2023. Thus, even otherwise break even did not arise till 31.05.2023 when final hope of receiving the payment by plaintiff from defendant finally ended. Reliance was placed upon the case of **Nikhil Divyang Mehta & Anr. v. Hitesh P. Sanghvi & Ors., SLP (CJ No. 13459 of 2024**, to highlight the observations

of Hon'ble Supreme Court that limitation period begins not from the date the first cause of action arises but from the date he acquired complete knowledge of the dispute. It has been further pleaded that the concept of breaking point as formulated by Hon'ble Supreme Court in catena of judgments is relevant to determine the period of the starting of limitation. Breaking point refers to the moment in time when the statutory period of limitation for a legal action begins. This is known as the accrual of the cause of action. The limitation period does not start from the date of the agreement or the date of a transaction, but from the specific point when a party's right to sue is violated or infringed upon and he realises that he has no option but to file the Suit as the debt has become irrecoverable. The final breaking point in the present case, therefore, is 31.05.2023 and the Suit, going by this reason is again within limitation.

13. On the point of lack of territorial jurisdiction of this court, plaintiff took plea that u/s. 20(c) CPC, a Suit can be filed in any Court where the cause of action, wholly or in part, arises. All the services were provided by Living Media India Limited, and the payments were due to be made to them in New Delhi. It is, therefore, the cause of action partially arises in New Delhi. It has been further pleaded that even if the jurisdictional clause was not explicitly signed in a separate agreement, it was incorporated by reference into the business relationship between the parties. Defendant placed an advertisement in the magazine, India Today, and the terms of that magazine, including its jurisdictional clause, are a part of the agreed-upon terms of service. The jurisdictional clause of the Magazine expressly provided that the

jurisdiction would lie with the Courts at New Delhi. It has been further pleaded by plaintiff that this court may strictly confine itself to the statements in the plaint. It has been asserted that the courts at New Delhi have jurisdiction, and this assertion is sufficient to keep the suit from being rejected at this preliminary stage. Defendant's counter-claim that the cause of action arose entirely in Andhra Pradesh and that the invoices support this, is a factual dispute that can only be resolved during a trial. It has been further pleaded that since the advertisement has been published in New Delhi and has been subscribed and read by readers in New Delhi, therefore, it would be absurd to say that the cause of action accrued only in Andhra Pradesh.

14. Plaintiff relied upon the chart depicting calculation of limitation period for filing of the suit, which is as under: -

Particulars	Duration	Days expired	Remaining days
Cause of action arose	30.12.2018	0 days	1095 days (3 years)
Time period before COVID exemption	30.12.2018 till 14.03.2020	441 days	654 days
Exemption due to COVID-19	15.03.2020 to 28.02.2022	0 days	654 days
Time period before mediation	01.03.2022 to 11.09.2023	559 days	94 days
Time duration of mediation	12.09.2023 to 06.12.2023	0 days	94 days
Time period between failure of	07.12.2023 to 24.01.2024 (day of filing)	48 days	46 days

mediation and filing of Suit	the suit)		
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15. In support of his contentions, ld. counsel for plaintiff placed reliance upon following relevant case laws: -

15.1. **P. Kumarakurubaran v. P. Narayanan and Others, 2025 SCC OnLine SC 975.**

15.2. **Dhian Singh Sobha Singh (supra)**

15.3. **Raghunath Das (supra).**

15.4. **Ghanshyam Dass (supra)**

15.5. **Y. Savarimuthu v. State of Tamilnadu and Ors (supra).**

15.6. **Nikhila Divyang Mehta and Anr. v. Hitesh P. Sanghvi and Others, 2025 SCC OnLine SC 779.**

16. Arguments were heard as made by both the ld. counsels. Both ld. counsels made their respective arguments on the lines of their respective pleading in the application, reply and the plaint. I heard learned counsels for both the parties and have carefully perused the record.

APPRECIATION OF ARGUMENTS, FACTS AND LAW

17. In the case of **Sopan Sukdeo Sable & Ors vs Assistant Charity Commissioner & Ors., AIR 2004 SUPREME COURT 1801**, Hon'ble Supreme Court observed that: -

“The trial Court must remember that if on a meaningful and not formal reading of the plaint it is manifestly vexatious and meritless in the sense of not disclosing a clear right to sue, it should exercise the power under Order VII Rule 11 of the Code taking care to see that the ground mentioned

*therein is fulfilled. If clever drafting has created the illusion of a cause of action, it has to be nipped in the bud at the first hearing by examining the party searchingly under Order X of the Code. (See **T. Arivandandam v. T.V. Satyapal and Anr.** (1977 (4) SCC 467) It is trite law that not any particular plea has to be considered, and the whole plaint has to be read. As was observed by this Court in **Roop Lal Sathi v. Nachhattar Singh Gill** (1982 (3) SCC 487), only a part of the plaint cannot be rejected and if no cause of action (Also refer to- **Madhav Prasad Aggarwal v. Axis Bank Limited**, (2019) 7 SCC 158). is disclosed, the plaint as a whole must be rejected.”*

18. To mention it in brief, plaintiff company accepted proposal of defendant to publish advertisement in a journal being published by it. After publication of that advertisement, plaintiff raised invoice and demanded for balance due amount, but same was not paid. Plaintiff issued legal demand notice also, but in vain. Hence, this suit.
19. I shall first of all deal with the objection related to territorial jurisdiction because this question goes into the roots of jurisdiction of this court to deal with other contentions based on merits of this case.
20. I have already given description of plea taken by defendant to raise objection against territorial jurisdiction of this court. Plaintiff has explained the basis to invoke territorial jurisdiction of this court in the plaint saying that office of the plaintiff is situated in Connaught Place, New Delhi, wherein the cause of action had arisen as the arrangement and the invoice was executed and approvals were communicated therein. The magazine (wherein advertisement was published for defendant) is in circulation within jurisdiction of this court and that

magazine mentions that all the disputes are subject to exclusive jurisdiction of competent court and forum in Delhi/New Delhi only.

21. I am in agreement with the argument of defendant that the simplicitor fact of registered office of plaintiff being situated in the jurisdiction of this court, cannot confer territorial jurisdiction upon this court. It is not the place of work or residence of plaintiff, which is mentioned in Section 20 CPC, rather it is the place of work or residence of defendant, which is so covered in that provision. The stipulation in Magazine also, does not help the plaintiff, as both parties had a different contractual relationship. However, plaintiff has also averred that the arrangement and confirmation of this deal between the parties had taken place at his office, which does form part of cause of action. Moreover, the invoice raised by plaintiff provided for the bank details of the plaintiff, which is situated within territorial jurisdiction of this court. This particular of bank being mentioned in the invoice, signifies the fact that payments were to be made in this bank account.
22. In **M/s. Shree Balajee Enterprises & Anr. v. M/s. Mahashian Di Hatti Pvt. Ltd, 2025 DHC 9778**, while dealing with similar situation, Hon'ble High Court of Delhi made following observations: -

“7. It is trite that while dealing with an application under Order VII Rule 11 CPC, the court must read the plaint as a whole, taking into consideration the content and not just form of the pleadings. At the cost of repetition, it needs to be kept in mind that the respondent/plaintiff specifically pleaded that its registered office is in Delhi and the petitioners/defendants

*made part payment in Kirti Nagar Branch, New Delhi account of respondent/plaintiff with State Bank of India. In similar circumstances, the coordinate benches of this court in the cases of **Auto Movers** (supra) and **R.T. Construction** (supra) after detailed discussion held that since on account of part payment in Delhi, cause of action partly arose in Delhi, courts in Delhi do not lack territorial jurisdiction to try the suit.”*

23. In view of above mentioned observations made by Hon’ble High Court of Delhi, I find that even the factum of place where payment was to be received, would constitute a part of cause of action to confer territorial jurisdiction upon this court. Therefore, this contention of defendant has to be rejected.
24. Now I shall deal with the contention related to service of notice as per S.80 CPC. The controversy is limited to the contention of defendant that the legal notice dated 23.07.2023 was admittedly not served upon Secretary to Government of Andhra Pradesh, though S.80 CPC refers to Secretary of the Government. Id. counsel for defendant vehemently argued that since the notice was not served upon the Secretary to the Government of Andhra Pradesh, therefore, there was no compliance of serving a notice as per S.80 CPC.
25. Per contra, Id. counsel for plaintiff submitted that the notice served upon CEO of defendant authority complied with the requirement of S.80 CPC. I have already reproduced the case laws relied upon by Id. counsel for plaintiff along with the respective observations made in those judgments. It has to be appreciated in the present case that the plaintiff had a cause of action against Andhra Pradesh Tourism Authority with which the

transaction had taken place and accordingly, notice dated 23.07.2023 was sent to Chief Executive Officer of this authority/department. It cannot be said that this department of Government was not headed by CEO. The CEO himself was competent enough to take a decision on behalf of this department and to take further advise from any higher authority in the department, at his level, if so required. Therefore, just because the notice was not addressed in the name of Secretary to Tourism Department, Government of Andhra Pradesh, it cannot be said that the notice sent to CEO, Andhra Pradesh Tourism Authority, Government of Andhra Pradesh, was the nullity on the parameters of requirements u/s. 80 CPC. The intent of S.80 CPC stood duly complied with by serving this notice upon CEO of that authority, who himself was head of that Government Department and therefore, I do not find any merit in this objection of defendant.

26. Now I shall deal with the last objection related to limitation. Both parties have given chart of respective dates in order to show the calculation of limitation. I would straight away refer to the chart presented by plaintiff. Plaintiff has shown the date of filing of the suit on 24.01.2024. Along with reply to the application in hand, screenshot of e-filing was placed on the record. This screenshot shows that case entry was initiated on 24.01.2024 and e-file case was finally submitted on 20.03.2024. Plaintiff wants to take benefit of initiating this filing on 24.01.2024, to meet the requirements of limitation. However, merely by initiating the process of e-filing, it cannot be said that the suit was e-filed on that very date. It is the date of final submission of e-file, which is

to be treated as the date of filing. All the judgments as relied upon by the defendant and already mentioned herein-above, dealt with situation where half hearted filings were done on a particular day, which were rectified with final submission of e-file on a subsequent date. Hon'ble High Court of Delhi, in these cases did not treat the case of initiation of filing or initial filing with defects to be the actual date of filing.

27. In the case of **Ashok Kumar Parmar v. B.D.C. Sankiila, 1995 RLR 85**, Hon'ble High Court of Delhi observed that *“If the defects are of such character as would render a plaint, a no-plaint in the eye of law, then the date of presentation would be the date of refiling after removal of defects. If the defects are formal or ancillary in nature not effecting the validity of the plaint, the date of presentation would be the date of original presentation for the purpose of calculating the limitation for filing the suit”*
28. Argument was raised by ld. counsel for plaintiff that question of limitation is mixed question of law and fact. Hence, this question cannot be decided now. However, such proposition is not applicable in all the circumstances. It depends upon case to case, wherein such issue are to be found to be preliminary issue of law or mixed issue of fact and law. When there are disputed dates, which require to be proved, only then there can be situation of such issue being mixed question of law and fact.
29. In the present case, this court is taking the dates which have been pleaded by the plaintiff in the plaint on their face value, so far as they relate to start of limitation period since 30.12.2018 and other period during which there was moratorium over the limitation

period by virtue of order passed by Hon'ble Supreme Court.

30. As far as filing of this suit is concerned, the relevant date is also being ascertained on the basis of record, which cannot be disputed and the screenshot of e-filing as placed by plaintiff itself is being relied upon. The screenshot of e-filing itself shows that the suit was finally submitted on 20.03.2024, rather than 24.01.2024. The court fee filed along with the plaint shows that such court fee was obtained on 15.03.2024. Hence, it cannot be said that this suit was filed on 24.01.2024 in proper form. Moreover, the plaint and affidavit in support of the plaint, show that they were signed and attested respectively on 19.03.2024, which further goes on to fortify the fact that the suit was not filed/could not have been filed on 24.01.2024. Therefore, the relevant date of filing has to be treated as 20.03.2024 i.e. the date when it was actually and finally submitted on the portal. In that situation apparently, even as per calculation given by plaintiff, this suit was filed beyond the period of limitation of three years from the date of 30.12.2018.
31. Plaintiff has also taken alternate plea of breaking point at latest cause of action to submit that limitation would start from a date when last notice was sent to the defendant. This conception of plaintiff is erroneous. The relied upon judgment is not applicable to this case. There is no scope of applying the theory of date of knowledge in the present case. If such proposition to state that plaintiff had issued letter dated 24.05.2023 to the defendant to seek release of payment up to 31.05.2023 with final hope of receiving payment coming to an end on 31.05.2023, is accepted

to count the limitation from 31.05.2023, then for it would be very easy task for any party to keep extending the limitation period by sending a new letter of request providing for a new dead line for payment, which may go on for years. Apparently, this is not the scheme of law in respect of limitation for recovery of amount due against an invoice. When the amount became due firstly on 30.12.2018 (as pleaded in para-20 of plaint), the limitation has to be counted from that date itself.

32. Therefore, the inevitable conclusion has to be that this suit is barred by limitation and for such reasons, plaint is liable to be rejected. Accordingly, application is allowed and plaint is rejected.

**Pronounced in the (PULASTYA PRAMACHALA)
Open Court on this District Judge (Commercial Court)-01,
15th day of January, 2026 Patiala House Court, New Delhi**