

IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

No. 4 of 1969

O N A P P E A L

FROM THE FEDERAL COURT OF MALAYSIA

HOLDEN AT SINGAPORE

(APPELLATE JURISDICTION)

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B E T W E E N :

BAJAJ TEXTILES LIMITED

Appellants  
(Plaintiffs)

- and -

GIAN SINGH & COMPANY LIMITED

Respondents  
(Defendants)

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RECORD OF PROCEEDINGS

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LINKLATERS & PAINES,  
Barrington House,  
59-67 Gresham Street,  
London, E.C.2.  
Solicitors for the  
Appellants.

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DOCUMENTS TRANSMITTED TO THE PRIVY COUNCIL  
BUT OMITTED FROM THE RECORD

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5.	Schedule "A" to Defendants' Exhibit 5 (Furniture and Fittings)	(Undated)
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	Schedule "D" to Defendants' Exhibit 5 (Stock)	( " )
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	Schedule "H" to Defendants' Exhibit 5 (Associated concerns wholly owned by the directors)	( " )

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	Schedule "J.8" to Defendants' Exhibit 6 (Film)	( " )
	Schedule "J.9" to Defendants' Exhibit 6 (Retail)	( " )
	Schedule "J.10" to Defendants' Exhibit 6 (Staff)	( " )
	Schedule of Bad Debts Written off to Defendants' Exhibit 6	( " )



In the High Court of the State of Singapore, Island of Singapore	<u>P A R T I C U L A R S</u>		
4.10.62	Bill No. 11244	\$ 132.50	
5.11.62	Bill No. 11272	1,088.50	
7.12.62	Bill No. 32542	128.25	
24.12.62	Bill No. 32908	111.20	
No.1 27.12.62	Bill No. 11526	82.35	
Writ of Summons 26. 1.63	Bill No. 39973	8.20	
31. 1.63	Bill No. 33316	215.30	
19th July 1963 (continued) 1. 2.63	Bill No. 39992	19.95	
8. 2.63	Bill No. 38132	11.75	10
24. 2.63	Bill No. 38223	23.50	
28. 2.63	Bill No. 33652	867.85	
	Bill No. 31979	<u>180.00</u>	
		<u>\$2,869.35</u>	
 <u>Less</u>			
	2 cases cotton white poplin Q550 purchased from S. Mehar Singh & Sons	\$1,272.00	
	100 yards mermaid sheeting 72" at \$1.35 per yard from S. Mehar Singh & Sons	135.00	20
	Goods purchased from Defendants	<u>126.00</u>	
		<u>\$1,533.00</u>	
		<u>\$1,336.35</u>	

(Sd.) Murugason & Co.

Solicitors for the Plaintiffs.

---

No. 2

AFFIDAVIT OF INDER SINGH BAJAJ  
affirmed 20th August 1963

In the High  
Court of the  
State of  
Singapore,  
Island of  
Singapore

Suit No. 910 of 1963

Between

Bajaj Textiles Limited  
Plaintiffs

and

Gian Singh & Co., Ltd.  
Defendants

No.2

Affidavit of  
Inder Singh  
Bajaj affirmed  
20th August  
1963

10

AFFIDAVIT

I, Inder Singh Bajaj son of Mehar Singh of No. 67 High Street, Singapore, Managing Director of the abovenamed Plaintiff Company affirm and say as follows:-

1. I have read the affidavit of Balwant Singh affirmed to and filed herein on the 7th day of August, 1963.

20

2. The Plaintiffs deny that the Defendants have a set off and counterclaim amounting to more than the Plaintiffs' claim.

3. The running account referred to by the Defendants is a distinct and separate issue altogether and has no connection whatsoever with the Plaintiffs' cause of action.

30

4. With regard to the Defendants' Counterclaim for \$27,570.83 being the balance for goods sold and delivered to the Plaintiffs as therein set out, the Plaintiffs have paid to the Defendants the sum of \$9,500/- being the amount due on a Cash cheque. The document now produced and shown to me and marked "IS1" is the receipt signed by Mr. Balwant Singh and a copy is annexed hereto and marked "IS2". As to the Defendants' claim of \$792.00 for 1 case white poplin the Plaintiffs have paid the same by cheque No. 7782 on the 24th day of September 1960. With regard to the remaining four items of \$2,941.50, \$4,526.25, \$15,521.99 and \$548.97 I say that these items were already in the running account

In the High Court of the State of Singapore, Island of Singapore

No.2

Affidavit of Inder Singh Bajaj affirmed 20th August 1963  
(continued)

between the Plaintiffs and the Defendants. On this running account there is a debit balance of \$11,846.00 against the Defendants.

5. I am fully conversant with the facts and transactions between the Plaintiffs and the Defendants and I verily believe that the Defendants have no cause of action on the set off and counterclaim.

Affirmed at Singapore by the) (Sd.) Inder Singh Bajaj 10  
abovenamed Inder Singh Bajaj)  
this 20th day of August 1963)

Before me,  
(Sd.) D. Singh  
A Commissioner for Oaths, etc.

No.3

Cash Voucher, Exhibit "IS2" to Affidavit of Inder Singh Bajaj dated 1st June 1956

No. 3

CASH VOUCHER, EXHIBIT "IS2" TO AFFIDAVIT OF  
INDER SINGH BAJAJ dated 1st June 1956

BAJAJ TEXTILES LTD.

SINGAPORE V. No.1339  
CASH VOUCHER P.C.B. Folio 20

Date: 1/6/1956  
\$9,500/-

Debit M/s Gian Singh & Co., Ltd.

PAY To S. Balwant Singhji cash from M. Bank Dollars Nine thousand five hundred only Being exchange for funds on 30th May

Cashier (Sgd.) B. Singh (Sgd.) Ajit Singh  
Received Payment Authorised by.

This is the exhibit marked "IS2" referred to in the affidavit of Inder Singh Bajaj son of Mehar Singh and affirmed before me this 20th day of August, 1963. 30

Before me,  
(Sd.) D. Singh  
A Commissioner for Oaths etc.

No. 4

AFFIDAVIT OF BALWANT SINGH  
affirmed 30th August 1963

In the High  
Court of the  
State of  
Singapore,  
Island of  
Singapore

Suit No. 910 of 1963

No.4

Between  
Bajaj Textiles Limited  
Plaintiffs  
and  
Gian Singh & Co. Ltd.  
Defendants

Affidavit of  
Balwant Singh  
affirmed 30th  
August 1963

10

A F F I D A V I T

I, Balwant Singh of No. 30-1 Raffles Place,  
Singapore, Managing Director of the Defendant  
Company affirm and say as follows:-

20

1. The Statement of Account now produced and shown  
to me and marked "A" is a true statement of the  
running account between the Plaintiffs and the  
Defendants from which it will be seen that the  
Plaintiffs owe to the Defendant Company  
\$672,748.83 cts.

I admit that the sums of \$9500/- and \$792/-  
are incorrectly debited to the Plaintiffs.

Affirmed at Singapore by the)  
above named Balwant Singh on) (Sd.) Balwant Singh  
this 30th day of August 1963)

Before me

(Sd.) Lee Seng Giap

A Commissioner for Oaths.



In the High Court of the State of Singapore, Island of Singapore

No. 5

REGISTRAR'S ORDER GRANTING LEAVE TO DEFEND THE ACTION dated 6th September 1963

Suit No. 910 of 1963

No.5

Registrar's Order granting leave to defend the Action dated 6th September 1963

L.S.

Between

Bajaj Textiles Ltd. Plaintiffs

and

Gian Singh & Co., Ltd. Defendants

10

BEFORE THE REGISTRAR

IN CHAMBERS

UPON the adjourned application of the above-named Plaintiffs made by way of Summons-in-Chambers Entered No. 845/63 this day AND UPON reading the affidavits of Inder Singh Bajaj son of Mehar Singh affirmed on the 30th day of July 1963 and on the 20th day of August 1963 and filed herein on the 31st day of July 1963 and on the 21st day of August 1963 respectively and the exhibits therein referred to and the affidavits of Balwant Singh affirmed and filed herein on the 7th day of August 1963 and on the 30th day of August 1963 respectively and the exhibit therein referred to AND UPON hearing the Solicitors for the Plaintiffs and for the Defendants IT IS ORDERED that the Defendants be at liberty to defend this action upon payment into Court of the sum of \$1,336.35 within 10 days from the date of this Order and in default whereof the Plaintiffs be at liberty to enter final judgment against the Defendants for that sum and costs.

20

30

Dated this 6th day of September, 1963.

(Sd.) T.C. Cheng

Ag. Registrar.



No. 6

AMENDED DEFENCE AND COUNTERCLAIM  
delivered 25th March 1964

D E F E N C E

In the High  
Court of the  
State of  
Singapore,  
Island of  
Singapore

No.6

Amended Defence  
and Counter-  
claim  
delivered 25th  
March 1964

10

1. The Defendants admit that they purchased goods sold and delivered to them as endorsed in the Statement of Claim but deny that they owe any sum by virtue of the fact that they have a set off and counterclaim amounting to more than the Plaintiffs' claim.

2. The Defendants say that they have been carrying on business with the Plaintiffs and have a running account between themselves.

3. The Defendants claim to set off against the Plaintiffs' claim the value of their counterclaim and counterclaim the balance.

AMENDED COUNTERCLAIM

20

~~The Defendants repeat the Defence and counterclaim the sum of \$27,570.83 for goods sold and delivered to the Plaintiffs particulars of which have been delivered and are as follows:~~

30

30.3.55	4 cases - 3922 yds. Bleached Lawn (Bill No. 55-21) Delivery Order 6244	\$2,941.50
30.3.55	6 cases - 6035 yds. Bleached Lawn (Bill No. 55-22) Delivery Order 6243	4,526.25
1.6.56	Cash cheque paid to the Defendants and drawn by the Plaintiffs which was not presented for payment.	9,500.00
6.3.57	25,239 yds Japanese Printed Batik Sarongs (Bill No. 225.34) D.O's 16709, 16710 & 16712	15,521.99
18.3.57	Less paid to account for above	<del>\$6,259.88</del>

In the High Court of the State of Singapore, Island of Singapore	<del>21.9.60</del> 1 case - 1200 yds. white poplin	792.00
	3.2.61 To Statement of Account for the period 1954 to 1956	548.97
	Total	33,830.71
No.6	Less	<u>6,259.88</u>
Amended Defence and Counter-claim delivered 25th March 1964 (continued)	Balance	<u><u>27,570.83</u></u>

1. The Defendants repeat the Defence and counter-claim the sum of ~~700,319.66~~ ~~690,377.66~~ being the amount due from the Plaintiffs to the Defendants on a running account between themselves particulars of which have been delivered to the Plaintiffs and exceed 3 folios.

10

2. Such further or other relief.

3. Costs.

Dated and re-delivered this 25th day of March, 1964.

Amended pursuant to Order of Court dated the 13th day of March, 1964.

Dated this 25th day of March, 1964.

20

(Sd.) T.C. Cheng  
Dy. Registrar

(Sd.) L.A.J. Smith  
Solicitors for the Defendants.

To the abovenamed Plaintiffs  
and to their Solicitors,  
Messrs. Murugason & Co.,  
Singapore.

No. 7

REPLY AND FURTHER AMENDED DEFENCE TO  
COUNTERCLAIM re-delivered 24th April 1967

R E P L Y

In the High  
Court of the  
State of  
Singapore,  
Island of  
Singapore

No.7

Reply and  
Further  
Amended Defence  
to Counterclaim  
re-delivered  
24th April  
1967

1. The Plaintiffs deny that the Defendants have a set off and counterclaim amounting to more than the Plaintiffs claim or that any sum of money is due to the Defendants at all.

10 2. The Plaintiffs say that the running account between the Plaintiffs and the Defendants is a separate and distinct issue altogether from the Plaintiffs' claim and has no bearing whatsoever with the Plaintiffs' cause of action. The Plaintiffs further say that on this running account between the Plaintiffs and the Defendants there is a debit balance remaining against the Defendants.

20 3. The Plaintiffs deny that the Defendants have a set off against the Plaintiffs' claim or that the Defendants have a counterclaim for any balance or for any sum of money at all.

FURTHER AMENDED DEFENCE TO COUNTERCLAIM

1. By way of Defence to Counterclaim the Plaintiffs repeat paragraph 1, 2 and 3 of the Reply to the Defence of the Defendants and ~~say that no money is due to the Defendants for goods sold and delivered~~ denies denying the Defendants the sum of \$690,377.66 or any sum at all as set out in the paragraph 1 of the Amended Counterclaim therein and put the Defendants to strict proof thereof.

30 2. The Plaintiffs say that they ~~have paid the Defendants the sum of \$9,500/- and \$792/- claimed by the Defendants in their Counterclaim and as to the remaining 4 items of \$2,941.50, \$4,526.25, \$15,521.99 and \$548.97~~ the Plaintiffs say these items are in on the running account between the Plaintiffs and the Defendants ~~which said running account it shows a debit balance of \$11,846.00~~ against the Defendants.

40 3. The Plaintiffs say that the Counterclaim is barred by limitation.

In the High Court of the State of Singapore, Island of Singapore

No.7

Reply and Further Amended Defence to Counterclaim re-delivered 24th April 1967 (continued)

3.4. The Plaintiffs deny that the Defendants are entitled to such further or other relief and costs as claimed in paragraphs 2 and 3 of the Counterclaim.

4.5. Save where otherwise admitted or denied the Plaintiffs deny each and every of the allegations contained in the Counterclaim as if the same had been set out seriatim and expressly denied.

Dated and re-delivered this 1st day of June, 1964.

10

Re-delivered this 24th day of April, 1967.

(Sd.) Drew & Napier,

Solicitors for the Plaintiffs.

No.8

Further and Better Particulars of the Defendants' Amended Counterclaim delivered 17th November 1966

No. 8

FURTHER AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM delivered 17th November 1966

(a) stating how the sum of \$690,377.66 set out in paragraph 1 thereof, is made up; attached marked "A"

20

(b) if for goods sold and delivered, stating the date and place of delivery, and the name of the individual alleged to have accepted delivery of the goods; attached marked "B"

(c) if in respect of other transactions, specifying the nature, date and place of each transaction and the name of the individual in the plaintiff company alleged to have participated therein attached marked "A"

30

Dated and delivered this 17th day of November, 1966.

(Sd.) L.A.J. Smith  
Solicitor for the abovenamed Defendants.

To: the abovenamed Plaintiffs and their Solicitors, Messrs. Drew & Napier, Singapore.

40

No. 9

STATEMENT "A" OF THE FURTHER AND BETTER PARTICULARS  
OF THE DEFENDANTS' AMENDED COUNTERCLAIM delivered  
17th November 1966 pursuant to Order dated 24th  
October 1966

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

"A"

No.9

MESSRS. BAJAJ TEXTILES LIMITED

	1952				
	Jan. 10	To Cash	1	1,000.00	
10	Mar. 13	To IBL Cheque No. 174728	27	10,000.00	
		To Guthrie & Co.Ltd., part of IBL Cheque No. 437967	27	1,449.84	
	14	By Cash	39		3,000.00
	25	To IBL Cheque No. 278405	35	40,000.00	
	Apr. 9	To SHB part of MB Cheque No. 462741	44	25.54	
20	15	To IBL Cheque No. 278429	46	20,000.00	
	18	To IBL Cheque No. 278442	48	50,000.00	
	26	To IBL Cheque No. 278449	53	2,000.00	
		By IBL (16.4.52)	64		20,000.00
		By IBL (26.4.52)	73		2,000.00
	May 1	By IBL	78		43,000.00
30	7	To BIL Cheque No. 0016254	62	20,000.00	
	12	By IBL	86		20,000.00
	13	By IBL	88		14,723.15
	27	To IBL Cheque No. 283514	75	12,000.00	
	31	To IBL (Cheque Rtd. on 13/5/52)	78	14,723.15	

Statement "A"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966

In the High Court of the State of Singapore, Island of Singapore	By IBL (19.5.52)	92	5,000.00	
	By IBL (20.5.52)	94	20,000.00	
	By OCBC	94	10,000.00	
<u>No.9</u>	By IBL (25.5.52)	98	12,000.00	
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counterclaim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	By IBL (14.3.52)	39	1,640.01	
	By IBL ( 2.5.52)	79	687.13	
	By IBL (23.5.52)	96	31.76	
	By IBL (16.5.52)	90	2,000.00	
June 6	By IBL	109	15,000.00	
7	By MBL	110	10,000.00	10
	By EBL	110	40,000.00	
10	To MBL Cheque No. 484513	83	65,000.00	
Aug. 23	By IBL	195	12,133.75	
26	By IBL	192	9,778.25	
Sept. 4	To IBL Cheque No. 190325	138	5,000.00	
5	By IBL	7	5,000.00	
Oct. 21	To IBL Cheque No. 440424	172	10,000.00	20
25	By IBL	59	10,000.00	
27	By IBL	94	20,000.00	
	To IBL Cheque returned	196	20,000.00	
28	By IBL	97	20,000.00	
Dec. 22	By MBL	131	8,956.70	
31	To H.S. & Sons Legal expenses Share (7018.70)	J.13	1,754.67	

	To H.S. & Sons Entertainment, Survey fee etc. Share (921.10)	J.13	233.04	In the High Court of the State of Sing- apore, Island of Singapore
	To Joint A/C - Freight, Coolie, Hire, SHB charges etc. share (49210.57)	J.14	12,302.64	<u>          </u> No.9
10	To Joint A/C - paid to Cumarasamy (\$12325.26).....	J.15	3,081.31	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter- claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
	By Sundries Expenses to H.S. & Sons G.S. & Co.	J.16		869.36
	To Sundries - Amount wrongly credited ..	J.17	10,641.84	
	By Sundries - Amount wrongly debited ...	J.17		13,325.61
	By Bank Charges	J.17		432.77
20	By Bank Charges	J.17		25.54
	To Sundries - Kitchen expenses, Salary, Robinson Road Property assessment, Onan Road rent and Textiles ....	J.18	26,443.42	
	To Sundries - Textiles, General and Retail....	J.18	180,097.99	
30	By Joint A/C - Share of amount received from Stemier .....	J.18		8,971.55
	By G.S. & Co. Rent Serangoon Road and Robinson Road ....	J.18		9,825.00
	By Sundries - Goods	J.19		45,831.60
	By Produce Sales - Goods	J.19		105,007.12
	By H.S. & Co. - Kuala Lumpur A/C	J.19		22,522.08

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No.9

Statement "A"  
of the Further  
and Better  
Particulars of  
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Amended Counter-  
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17th November  
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1966  
(continued)

To IBL Cheque No. 278407 \$10,000/- for property advance on 28/3/52	}	60,000.00	
IBL Cheque No. 280951 \$50,000/- Robinson Road Property No. 132/6			
To G.S. & Co. Transfer	J.20	395,382.95	
To Wholesale General Purchase stock transfer Magic Mix Machine	J.20	7,642.12	10
By Bad Debts recovered - share	J.20		2,283.89
To H.S. & Co., K.L. amount remitted from Kuala Lumpur	J.21	143,000.00	
To Sundries - balance outstanding in the debtors Ledger	J.52	468.75	20
To Wholesale General Debtors Control Balances outstanding H.S. and I.S. A/Cs	J.52	250.58	
By Wholesale Debtors Control balances in debtors ledger transferred	J.52		34,935.65
To Bajaj Brothers, Osaka, Debit Notes	J.60	621.99	30
By Wholesale General Purchase wrongly debited twice .....	J.61		468.75
To Sundries - amount credited in Wholesale Textiles and J.19 thus taken twice ....	J.61	36,482.15	
To G.S. & Co. rent for Onan Road debited @ \$100/- reduced to \$50/-	J.62		600.00 40

		To G.S. & Co. rent out- standing from Yakub transferred .....	J.67	560.00	
Dec. 31		To Produce sales being loss on 300 bags corriander seeds divided .....	J.69	2,003.65	
		By Produce sales being 1% commission on above	J.70		22.66
10		To Joint Account		9,632.56	
Dec. 31		By Balance .....	c/d		<u>611,725.86</u>
				<u>1,161,798.19</u>	<u>1,161,798.19</u>
1953					
Jan. 1		To Balance .....	b/d	611,725.86	
	22	By Cash	168		3,350.00
	23	By Cash	168		500.00
		By IBL	168		5,000.00
	20	To IBL Cheque No. 448856	32	10,000.00	
20	Mar. 27	To IBL Cheque No. 452889	72	10,000.00	
	28	By IBL	38		10,000.00
	30	By IBL	40		18,000.00
	31	By IBL	42		10,000.00
	30	To IBL Cheque No. 452895	73	18,000.00	
	Apr. 25	To IBL Cheque No. 459963	90	25,000.00	
30	30	To IBL Cheque No. 452898	93	10,000.00	
May	6	By IBL	90		12,500.00

In the High  
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No.9

Statement "A"  
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17th November  
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1966  
(continued)

In the High Court of the State of Singapore, Island of Singapore	11	By IBL	98		12,500.00	
	June 16	By IBL (wrongly credited) Debited 31/12	142		5,608.82	
No.9	26	To MBL Cheque No. 479114	131	5,500.00		
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	July 2	By MBL	162		5,500.00	
	3	By IBL	165		2,435.11	
	Aug. 4	To IBL Cheque No. 470452	149	25,000.00		10
	11	By BOI	5		10,000.00	
	12	To IBL Cheque No. 470495	155	10,000.00		
		To IB Cheque No. 470496	155	10,000.00		
		By IBL	6		25,000.00	
	Sept. 9	By IBL	33		10,000.00	
	17	To EBL Cheque No. 356492	8	3,000.00		
	Nov. 24	To EBL Cheque No. 356504	13	15,000.00		20
	25	By EBL	107		15,000.00	
Dec. 16	By IBL	134		2,500.00		
	21	By IBL	139		2,500.00	
	28	By IBL	146		2,500.00	
	31	To Cheque returned	36	10,000.00		
		By IBL	149		2,500.00	
		To Sundries				
		Retail \$ 125.75 )				
		Carpet \$1116.25 )	J.25	1,242.00		30

Dec. 31	By Textile Purchases	J.25	107.26	In the High Court of the State of Singapore, Island of Singapore
	To As per H.S. & Co. K.L. A/C	29	1,000.00	
	To As per Bajaj, Kobe A/C	J.55	6,428.88	No.9
	To Retail Ledger A/C	60	152.78	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
10	To Wholesale Textiles Drs. (wrongly credited in June now transferred)	75	5,608.82	
	To G.S. & Co. rent for 211-B, Onan Rd.	J.79	655.00	
	By G.S. & Co. Rent for 317 Serangoon Rd. 8 months \$1000.00 (lot 25/TS/11) 8 months \$200.00	J.79	1,200.00	
20	To Elect. for 19 Trafalgar	J.79	98.09	
	To 1/5 of Elect fitting for Tanjong Katong Flats .....	J.79	1,435.90	
	By Wholesale Tex. Drs. Control	J.87	5.00	
	To Travelling Expenses paid to Cunnarasamy	J.89	48.00	
30	To Office Equipment - share of diff. in the sale of Air Condition plant .....	J.89	875.00	
	To Joint account excess on sale of Property - shares	J.95	844.01	
	To Joint A/C - share of expenses	J.96	2,736.57	

In the High Court of the State of Singapore, Island of Singapore		By Balance .....	c/d		625,956.70	
					<u>783,506.90</u>	<u>783,506.90</u>
No.9	1954	Jan. 1	To Balance .....	b/d	625,956.70	
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	Feb. 15		To IBL Cheque No. 483933	63	15,000.00	
	15		By IBL	199		10,000.00
	17		By IBL	202		5,000.00
	Mar. 12		To IBL Cheque No. 484790	78	11,000.00	10
	12		By Wrongly debited on 12.3.54	J.8		11,000.00
	July 6		By IOB	344		3,000.00
	8		To Cash	139	3,000.00	
	8		By ICB	346		480.00
	Aug. 6		By IOB	370		600.00
	Sept.27		To Cheque returned	180	10,000.00	
	Oct. 22		By Cash	442		3,000.00
	Nov. 4		To MBL (Bills) HK Bills B. of I. Cheque No. 150903	201	35.54	20
	27		By BOI	478		1,150.00
	Dec. 3		To IBL (Bajaj Estate Ltd.)	214	1,150.00	
	31		By Cheque cancelled	15		10,000.00
			To Wrongly entd.B. Est.A/C 8.7.54	J.44	480.00	
			To Wrongly entd.B. Est.A/C 6.8.54	J.44	600.00	

	To Wrongly entd.B. Est.A/C 27.11.54	J.44	1,150.00		In the High Court of the State of Sing- apore, Island of Singapore
	By Wrongly entd.B. Est.A/C 3.12.54	J.44		1,150.00	
	To Wrongly Entd. HS & Co. KL. 22.10.54	J.44	3,000.00		No.9
10	By G.S. & Co. Elect. fittings debited on 31.12.53 revised \$1435.90	J.143		631.90	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter- claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
Dec. 31	By Bajaj Estates Elect. Fittings debited on 31.12.53 revised (1435.90)	J.143		804.00	
	To G.S. & Co. Rent for 211-B Onan Road for 1954 @ \$55/-	J.145	660.00		
	By balance ... c/d			<u>625,216.34</u>	
20				<u>672,032.24</u>	<u>672,032.24</u>
1955					
Jan. 1	To Balance ... b/d		625,216.34		
4	To Elias Bros. share of amount paid	2	37.50		
4	By Cash	18		37.50	
10	To EBL Cheque No. 825742	4	1,000.00		
14	By EBL	29		5,000.00	
	By EBL	30		1,500.00	
30	By EBL	30		300.00	
	By EBL	30		800.00	
15	To Cash by H.S. & Co. Kuala Lumpur	7	10,000.00		

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

            
No.9

Statement "A"  
of the Further  
and Better  
Particulars of  
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Amended Counter-  
claim delivered  
17th November  
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1966  
(continued)

	17	To Cash cheque EBL No. 825841	8	4,000.00	
	17	By EBL	32		1,987.50
	22	To EBL Cheque No. 828688	11	1,000.00	
	22	By Cash	37		1,000.00
	24	To Cash Recd. Suspense a/c	12	4,000.00	
	24	By Cheque to H.S. & CO. Kuala Lumpur	37		8,300.00 10
	26	To EBL Cheque No. 825799 - part	13	300.00	
Feb.	4	To EBL Cheque No. 828812	19	2,000.00	
Mar.	12	By BOI	85		2,500.00
	19	To EBL Cheque No. 831821	37	2,500.00	
	30	To Sale of goods 4 cases = 3922 yds Bld. Lawn Bill No. 55-21 D/O 6244		2,941.50	20
		To Sale of goods 6 cases = 6025 yds Bld. Lawn Bill No. 55-22 D/O 6243		4,526.25	
Apr.	18	To NHB Cheque No. 544195	51	12,000.00	
	19	By EBL	116		3,000.00
		By EBL	116		6,000.00
	21	By EBL	118		3,000.00 30
May	31	To MBL Cheque No. 556454	72	20,000.00	
		By EBL	155		1,500.00

		By EBL	155	2,000.00	In the High Court of the State of Singapore, Island of Singapore
		By EBL	155	1,500.00	
June 1		By BOI	158	15,000.00	
29		By Cash	182	5,937.80	
		To MBL Cheque No. 556489	86	15,000.00	
		To EBL Cheque No. 733088	86	20,000.00	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counterclaim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
July 2		By IOB	186	6,387.10	
10		By EBL	186	4,595.10	
		By EBL		2,000.00	
		By EBL	186	1,080.00	
		By EBL	187	10,000.00	
5		By Cash	191	2,000.00	
16		By EBL	203	3,000.00	
Dec. 31		To H.S. & Co. Kuala Lumpur	J.83	3,000.00	
		By Balance ... c/d		<u>639,096.59</u>	
				<u>727,521.59</u> <u>727,521.59</u>	
20	1956				
Jan. 1		To Balance ... b/d		639,096.59	
May 3		To EBL Cheque No. 773398	315	10,000.00	
4		By EBL	487	10,000.00	
9		To EBL Cheque No. 773417	319	10,000.00	
		To EBL Cheque No. 773418	319	1,100.00	
		By EBL	490	5,500.00	

In the High Court of the State of Singapore, Island of Singapore	By EBL	491	600.00	
	By EBL	491	5,000.00	
<u>No.9</u>	14 To EBL Cheque No. 773427	320	7,500.00	
	16 By EBL	497	7,500.00	
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	26 To EBL Cheque No. 779904	327	9,000.00	
	28 By EBL	8	9,000.00	
	30 To Cash	328	600.00	
	To Cash	327	700.00	10
	To MB Cheque No. 450994	329	18,700.00	
	To EBL Cheque No. 779942	329	270.00	
June 1	By EBL	14	10,500.00p	
	By EBL	14	9,500.00	
	4 To EBL Cheque No. 779959	332	10,000.00	
	5 By EBL	18	10,000.00	
	18 By BOI	29	3,000.00	20
	By EBL	30	1,200.00	
	To IOB Cheque No. 215574	340	4,200.00	
	21 To BOA Cheque No. 10307	342	900.00	
	By BOA	33	900.00	
	25 To BOA Cheque No. 10329	344	2,500.00	
	26 By BOI	36	2,500.00	

		By Sundry Crs. Purchases	J.15		270.00	In the High Court of the State of Sing- apore, Island of Singapore
July	7	By BOA	48		10,000.00	
	7	To BOA Cheque No. 2024	351	10,000.00		
	13	To BOA Cheque No. 2080	355	5,000.00		No.9
	14	By BOA	55		5,000.00	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter- claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
10	25	To BOA Cheque No. 2177	361	2,500.00		
	26	By BOA	64		2,500.00	
Aug.	2	By BOA	72		3,000.00	
		To BOA Cheque No. 3066	367	3,000.00		
	7	To BOA Cheque No. 3102	369	5,000.00		
	8	To BOA Cheque No. 3124	370	3,200.00		
	9	By BOA	78		3,200.00	
20	8	By BOA	77		5,000.00	
	16	To KBL Cheque No. 783684	375	25,000.00		
		By EBL	84		25,000.00	
	21	By BOA	89		4,000.00	
		To BOA Cheque No. 3451	377	4,000.00		
	25	To BOA Cheque No. 3496	380	2,800.00		
	27	By BOA	93		2,800.00	
30	Sept.4	By BCA			10,000.00	
		To Cash	387	1,700.00		

In the High Court of the State of Singapore, Island of Singapore	To BOA Cheque 3608	387	10,000.00	
	To BOA Cheque 3612	388	2,500.00	
<u>No.9</u>	5 By BOA	103		4,200.00
	7 By BOA	105		10,000.00
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	10 To BOA Cheque No. 3638	391	12,000.00	
	12 By EBL	109		12,000.00
	13 To EBL Cheque No. 783707	393	10,000.00	
	14 To EBL Cheque No. 783713	394	5,000.00	10
	15 By BOA	113		5,000.00
	17 To Cash	395	1,500.00	
	19 By BOA	116		10,000.00
	29 By Cash	125		10,000.00
	By Cash	125		5,000.00
	By Cash	125		5,000.00
	To Cash	403	10,000.00	
	To Cash paid by H.S. & CO., KL.	403	10,000.00	20
	By Amount paid to C.S. & Co. Penang on 17/9 wrongly debited now revised	J.27		1,500.00
	To amount received from G.S. & Co. Penang (5000 + 5000) wrongly credited now revised .....	J.27	10,000.00	
Oct. 18	To EBL Cheque No. 783751	415	4,000.00	30
	19 By BOA	145		1,000.00

	20	To BOA Cheque returned	422	4,000.00		In the High Court of the State of Sing- apore, Island of Singapore <hr/> No.9 Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter- claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
	22	By BOA	147		4,000.00	
	23	By BOA	148		700.00	
		To BOA Cheque No. 4191	417	700.00		
	25	To BDL Cheque No. 226376	419	5,000.00		
	25	By BDL	150		5,000.00	
10	Nov. 22	To EBL Cheque No. 783794	435	4,000.00		
	23	By EBL	176		4,000.00	
	Dec. 5	To EBL Cheque No. 851007	444	3,000.00		
		To Cash	444	2,000.00		
	7	By EBL	189		5,000.00	
		To NHB Cheque No. 585192	446	5,000.00		
	8	By EBL	190		5,000.00	
20		To EBL Cheque No. 851552	447	2,500.00		
	10	To EBL Cheque No. 851574	447	9,950.00		
		To EBL Cheque No. 851580	448	3,000.00		
		By EBL	192		2,500.00	
	11	To EBL Cheque No. 851594	448	1,000.00		
		To Cash	449	1,000.00		
30		By EBL	193		9,950.00	
		By EBL	193		5,000.00	

In the High Court of the State of Singapore, Island of Singapore	12	By EBL	194		5,000.00
		To EBL Cheque returned	449	5,000.00	
		To NHB Cheque No. 585196	419	10,000.00	
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	15	By EBL	197		10,000.00
	28	By NHB	209		5,700.00
		To G.S. & Co. Ltd. Penang	457	20,009.00	
	29	By EBL	211		14,309.00
		By OUB	211		2,300.00
	31	To Cash	458	4,107.25	
	By Balance ... c/d				640,903.84
					<u>932,032.84</u>
					<u>932,032.84</u>

1957					
Jan. 1	To Balance ... b/d		640,903.84		
2	By Cash	1		464.25	
	By Cash	1		93.50	
	By EBL	2		7,000.00	
	By BOA	2		1,249.50	
3	To UCB Cheque No. 22403	1	7,000.00		
15	To Cash	8	10,000.00		
Feb. 13	By NHB	38		5,700.00	
	To EBL Cheque No. 817425	24	5,700.00		
	To NHB Cheque No. 585213	25	3,710.46		

	20	By EBL	44	6,000.00	In the High Court of the State of Singapore, Island of Singapore <hr/> No.9 Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
	21	To UCB Cheque No. 022451	30	6,000.00	
	22	By MHB	48	2,150.00	
		To MHB Cheque No. 585218	30	2,150.00	
	26	By Cash	51	1,500.00	
		To EBL Cheque No. 821675	33	1,500.00	
10	28	To MHB Cheque 585200 11/2/57	35	7,260.00	
Mar.	4	To EBL Cheque No. 821687	38	1,800.00	
		To Cash	38	200.00	
		By EBL	58	2,000.00	
Apr.	8	By EBL	96	750.00	
July	22	To EBL Cheque No. 865756	116	4,000.00	
	24	By Cash	191	4,000.00	
20	27	By IOB	195	4,215.00	
		To BT Cheque No. 010721	119	4,215.00	
	30	By BT	196	7,000.00	
		To BT Cheque No. 011760	121	7,000.00	
		To EBL Cheque No. 865779	121	8,500.00	
Aug.	2	By EBL	2	8,500.00	
	1	By EBL	1	2,000.00	
30	2	To Cash	124	2,000.00	

In the High Court of the State of Singapore, Island of Singapore	3	To EBL Cheque No. 865788	124	13,700.00	
	6	To EBL Cheque No. 865793	125	5,000.00	
No.9		By Cash	5	13,700.00	
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	7	By Cheque EBL	6	5,000.00	
		To EBL Cheque No. 865794	125	10,000.00	
		To BT Cheque No. 011803	126	5,000.00	10
	8	By Cash	7	5,000.00	
	9	By MBL	8	56.00	
		By Cash	8	11,600.00	
	10	By Cash	11	100.00	
	13	To Cash EBL Cheque No. 865809	128	6,000.00	
		By EBL	12	796.00	
	15	To EBL Cheque No. 865816	129	4,500.00	
		By EBL	13	1,000.00	20
		By BDL	13	5,000.00	
	19	By BT	16	2,350.00	
		By EBL	17	4,500.00	
	20	By BT	18	2,150.00	
		To EBL Cheque returned	132	4,500.00	
	30	To EBL Cheque returned 7/8/57	139	5,000.00	
Sept.6		To EBL Cheque No. 868776	143	6,343.00	30

		By EBL	35	5,000.00	In the High Court of the State of Singapore, Island of Singapore	
	7	By EBL	36	1,343.00		
Mar.	6	To 25,239 yds. Japanese Ptd. Batik Sarong Bill No.22534 D/O Nos. 16709,16710 and 16712 .....		15,521.99		
					No.9	
	10	18	By Amount paid to a/c	6,259.88	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	
	Oct.	2	By EBL	60		2,500.00
		2	To EBL Cheque No. 870770	157		2,500.00
		26	To Export Duties EBL Cheque 871825	172		672.00
	Nov.	7	To EBL Cheque No. 932419	179	5,500.00	
	20	9	To EBL Cheque No. 933553	180	1,250.00	
		4	By Cash	93	672.00	
		7	By IOB	CB.97	5,500.00	
		11	By EBL	100	1,250.00	
			By EBL	101	3,000.00	
		18	By Cash	107	5,000.00	
		27	By EBL	115	1,800.00	
		11	To EBL Cheque No. 253954	182	3,000.00	
	30	15	To IOB Cheque No. 023560	184	5,000.00	
	Dec.	3	By Cash	122	700.00	
		4	By Cash	123	500.00	

In the High Court of the State of Singapore, Island of Singapore	7	By OUB	126		1,152.80	
	9	By Cash	127		4,000.00	
	10	By OUB	128		2,000.00	
<u>No. 9</u>	3	To EBL Cheque No. 934510	195	700.00		
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	3	To EBL Cheque No. 934519	195	500.00		
	6	To Cash EB Cheque No. 934541	197	4,000.00		
	7	To EBL Cheque No. 935153	197	1,152.80		10
	11	To EBL Cheque No. 253972	200	2,000.00		
	17	To EBL Cheque No. 903866	CB.3	5,000.00		
	19	To EBL Cheque No. 903877	4	5,000.00		
		By Lim Theng Seng	138		5,000.00	
		By EBL and OUB	138		2,000.00	20
	24	By EBL	141		3,000.00	
		To EBL Nov. 29 Cheque No.253966	192	1,800.00		
Dec.31		By Balance ... c/d			<u>671,027.16</u>	
				825,579.09	825,579.09	
1958						
Jan. 1		To Balance ... b/d	J.9	671,027.16		
	3	By EBL Cheque	CB.3		15,000.00	
	6	By IBL Cheque	CB.4		4,000.00	
	10	By EBL Cheque	CB.9		9,000.00	30

	By EBL Cheque	CB.11	8,000.00	In the High Court of the State of Singapore, Island of Singapore <hr/> No.9 Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
	By BDL Cheque	CB.12	12,000.00	
15	By EBL Cheque	CB.13	10,000.00	
	By EBL Cheque	CB.13	2,500.00	
18	By EBL	17	7,000.00	
20	By EBL	16	14,500.00	
21	By EBL	18	5,000.00	
28	By EBL	24	20,000.00	
10	To EBL Cheque No. 903997	CB.12	15,000.00	
	To EBL Cheque No. 904017	13	4,000.00	
	To BDL Cheque No. 098153	15	9,000.00	
	To EBL Cheque No. 907277	17	4,000.00	
	To BDL Cheque No. 098155	17	4,000.00	
20	To EBL Cheque No. 907318	19	10,000.00	
	To EBL Cheque No. 907342	19	2,500.00	
	To EBL Cheque No. 098156	19	12,000.00	
	To EBL Cheque No. 907360	21	14,500.00	
	To EBL Cheque No. 907383	22	7,000.00	
30	To EBL Cheque No. 907407	23	5,000.00	
	To EBL Cheque No. 909869	27	20,000.00	

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No.9

Statement "A"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

31	To EBL Cheque No. 098166	30	5,000.00
Feb. 2	By IOB	CB.31	5,000.00
2	By IOB	31	2,050.00
5	By EBL	32	2,500.00
6	By EBL	34	16,500.00
7	By EBL	34	500.00
10	By IOB	CB.37	20,000.00
14	By EBL	41	6,000.00
17	By EBL	42	16,500.00
22	By EBL	46	16,500.00
25	By EBL	48	8,500.00
28	By EBL	53	16,500.00
4	To EBL Cheque No. 909934	32	2,050.00
	To EBL Cheque No. 909962	33	2,500.00
5	To EBL Cheque No. 909966	33	17,000.00
7	To EBL Cheque No. 909983	34	20,000.00
7	To EBL Cheque returned	35	16,500.00
11	To NTS Cheque No. 193327	37	6,000.00
14	To EBL Cheque No. 910046	38	16,500.00
17	To EBL Cheque returned	41	16,500.00
	To EBL Cheque No. 913539	43	8,500.00

	25	To EBL Cheque No. 913546	44	8,500.00	
	26	To EBL Cheque No. 913557	44	10,500.00	
	Mar. 1	To EBL Cheque No. 913611	48	15,000.00	
	3	To EBL Cheque No. 913625	48	8,500.00	
10	5	To EBL Cheque returned	50	8,500.00	
	7	To EBL Cheque No. 915881	52	23,500.00	
	3	By EBL	CB.56	10,500.00	
	4	By EBL	57	8,500.00	
	7	By EBL	61	15,000.00	
	7	By EBL	61	8,500.00	
	Apr. 1	By EBL	85	600.00	
	16	By EBL	102	23,500.00	
	17	By EBL	105	12,900.00	
20	28	By EBL	113	10,000.00	
	16	To EBL Cheque returned (Stop Payment)	78	23,500.00	
	22	To EBL Cheque No. 469	CB.81	12,900.00	
	28	To EBL Cheque No. 922584	86	10,000.00	
	May 5	By EBL	121	1,538.47	
	Aug. 11	By EBL	21	10,000.00	
30	11	By EBL	21	12,900.00	

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No.9

Statement "A"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No.9

Statement "A"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

	30	To EBL Cheque returned 10000.00	}	153	22,900.00	
		To EBL Cheque returned 12900.00				
	Oct. 24	By IBL		92	22,900.00	
		28 To IBL Cheque returned		183	22,900.00	
	Dec. 31	By Balance ... c/d			<u>700,888.69</u>	
					1,055,277.16	1,055,277.16
					<u><u>700,888.69</u></u>	
	1959					
	Jan. 1	To Balance ... b/d			700,888.69	
	Feb. 3	By NFB		CB.31	5,500.00	
		27 By NFB		54	7,400.00	
	Dec. 31	By Journal		J	3,000.00	
		31 By Balance ... c/d			<u>684,988.69</u>	
					700,888.69	700,888.69
					<u><u>684,988.69</u></u>	
	1960					
	Jan. 1	To Balance ... b/d			684,988.69	
	Oct. 1	To IBL Cheque No. 605636		CP.139	10,000.00	
		By Cash		CR.36	10,000.00	
	Dec. 31	By Balance ... c/d			<u>684,988.69</u>	
					694,988.69	694,988.69
					<u><u>684,988.69</u></u>	
	1961					
	Jan. 1	To Balance ... b/d			684,988.69	
	Feb. 1	To IBL Cheque No. 792815		CP.13	160.00	
		To IBL Cheque No.793591		10	1,500.00	

10

20

		To MHB Cheque No. 042829	10	10,000.00		In the High Court of the State of Sing- apore, Island of Singapore
		By Cash	CR.15		1,500.00	
		By Cash	18		10,250.00	
	3	To Statement of account for the period 1954 to 1956 .....		548.97		No.9
	Mar. 11	By Cash	30		350.00	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter- claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
10	16	By Cash	35		5,000.00	
		By Cash	35		250.00	
	17	By Cash	36		950.00	
		By Cash	36		900.00	
	18	By Cash	37		1,500.00	
	22	By Cash	38		3,500.00	
	23	By Cash	39		12,000.00	
	29	By Cash	43		800.00	
	30	By Cash			1,200.00	
20	1	To IBL Cheque 794422 exchange		950.00		
		To IBL Cheque 795176 exchange	23	1,050.00		
	12	To IBL Cheque 795172 exchange	23	1,000.00		
		To Cash	24	200.00		
		To Cash	24	300.00		
		To IBL Cheque 795129 exchange	26	2,100.00		
30		To IBL Cheque 588748 exchange	26	5,000.00		

In the High  
Court of the  
State of Singa-  
pore, Island  
of Singapore

No.9

Statement "A"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

22	To NHB Cheque 045658 exchange	27	3,700.00	
	To IBL Cheque 795453 exchange	27	2,000.00=	
24	To NHB Cheque 045863 exchange	28	12,000.00	
28	To IBL Cheque 795481 exchange	30	1,200.00	
	To IBL Cheque 795488 exchange	30	800.00	10
	By Exchange of Cheques	J.6	950.00	
Apr. 5	To NHB Cheque 045878 exchange	CB.14	13,000.00	
7	To NHB Cheque 045882 exchange	15	1,500.00	
10	To IBL Cheque 796383 exchange	CP.17	11,500.00	
15	To NHB Cheque 047451	19	1,700.00	20
17	To NHB Cheque 047454	19	15,000.00	
18	To NHB Cheque 047455	20	11,000.00	
22	To NHB Cheque 047459	23	6,500.00	
	To IBL Cheque 094914 exchange	23	1,800.00	
24	To Cash	24	300.00	
26	To IBL Cheque 694927 exchange	24	1,450.00	30
26	To IBL Cheque 694947 exchange	25	525.00	
5	By Cash	CB.26	500.00	

	6	By Cash	27	2,500.00	In the High Court of the State of Singapore, Island of Singapore
		By Cash	27	10,000.00	
		By Cash	27	1,500.00	
	12	By Cash	31	1,500.00	No.9
		By Cash	31	5,000.00	
	13	By Cash	32	1,200.00	Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
		By Cash	32	500.00	
	17	By Cash	34	15,000.00	
	18	By Cash	35	11,000.00	
10	19	By Cash	35	250.00	
	21	By Cash	37	6,250.00	
		By Cash	37	1,500.00	
		By Cash	37	300.00	
	25	By Cash	40	400.00	
		By Cash	40	1,350.00	
		By Cash	43	525.00	
May	10	By Cash	CB.53	1,200.00	
	11	By Cash	54	1,700.00	
	24	By Cash	64	50.00	
20		By Cash	64	150.00	
		By Cash	65	160.00	
		By Cash	65	240.00	
	9	To IBL Cheque No.694998 (Loan)	CP.37	2,900.00	
	22	To Cash	43	200.00	
	27	To IBL Cheque 696318 exchange	45	400.00	

In the High Court of the State of Singapore, Island of Singapore	To IBL Cheque No. 696319 exchange currency	}	45	1,500.00	** To be deleted (wrong entry)	
<u>No.9</u>	28 By Cash		CB.67		3,000.00	
	To Cash		CP.33	3,000.00		
Statement "A" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	Aug. 2 By Cash		CB.72		10,000.00	
	By IBL		73		200.00	
	19 To Cash		CP.57	2,000.00		10
	By Cash		57		2,000.00	
	By Cash		86		1,764.00	
	Sept.9 By Cash		99		5,000.00	
	19 By Cash		105		4,806.00	
	Aug.31 To IBL Cheque 629588 exchange			10,000.00		
	Sept.31 To IBL Cheque 649153 of Balwant Singh Bajaj & Sons			5,000.00		20
	Oct. 31 To Balwant Singh Bajaj Cash Cheque paid for exchange of cash		J.28	2,100.00		
	Nov. 15 To IBL Cheque 695030 exchange		CP.83	200.00		
	By Cash				200.00	
	Dec. 31 By Balance ... c/d				<u>690,377.66</u>	
					819,272.66	819,272.66
					<u><u>819,272.66</u></u>	

1962		
Jan. 1	To Balance ... b/d	690,377.66
		<u>1,500.00</u> **
		688,877.66

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No.9

EXPLANATORY NOTES:

The following are the full names of the Banks referred to in the above particulars in respect of various cheques mentioned therein.

	I.B.L.	INDIAN BANK LIMITED
10	M.B.L.	MERCANTILE BANK LIMITED
	S.H.B.	SINGAPORE HARBOUR BOARD
	M.B.	MERCANTILE BANK
	B.I.L.	BANK OF INDIA LIMITED
	O.C.B.C.	OVERSEAS CHINESE BANKING CORPORATION
	H.S. & SONS	HARDLAN SINGH & SONS
	G.S. & CO.	GLAN SINGH & CO.
	B.O.I.	BANK OF INDIA
	I.O.B.	INDIAN OVERSEAS BANK
20	E.B.L.	EASTERN BANK LIMITED
	B. EST. LTD.	BAJAJ ESTATE LIMITED
	H.S. & CO. K.L.	HARDLAN SINGH & CO. KUALA LUMPUR
	N.H.B.	NETHERLANDS DUTCH BANK
	B.D.L.	BANK DEL'INDO-CHINE (FRENCH BANK)
	B.O.A.	BANK OF AMERICA
	O.U.B.	OVERSEAS UNION BANK
	U.C.B.	UNITED COMMERCIAL BANK
	B.T.	BANK OF TOKYO
	N.T.S.	NETHERLANDS TRADING SOCIETY

Statement "A"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

No.10

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 10

STATEMENT "B" OF THE FURTHER AND BETTER  
PARTICULARS OF THE DEFENDANTS' AMENDED  
COUNTERCLAIM delivered 17th November  
1966 pursuant to Order dated 24th  
October 1966

"B"

Statement "B"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ  
TEXTILES

<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u> <u>I.S.BAJAJ</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
17.7.51	33034	"		Bill Not available	10
	33036	"		"	
	33035	"		"	
	33033	"		"	
	33038	"	129,356.50	333-31	
	33037	"			
23.7.51	33355	"	4,879.22	-30	
	33356	"	2,940.00	-29	20
21.7.51	33326	"	731.25	-28	
	33324	"	975.00	-27	
	33312	"	2,925.00	-26	
23.7.51	33357	"	5,758.08	-25	
21.7.51	33342	"	3,825.12	-24	
18.7.51	33054	"	4,560.00	-23	
23.7.51	33350	"	4,700.00	-22	
21.7.51	33336	"	4,660.76	-21	
	33341	"	1,858.14	-20	
23.7.51	33349	"	361.77	-19	30
	33340	"	2,639.00	-18	
21.7.51	33303	"	2,730.00	-17	
18.7.51	33060	"	4,367.78	-16	
20.7.51	33089	"	1,799.78	-15	
23.7.51	33351	"	1,120.07	-14	

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u> <u>I.S. BAJAJ</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Sing- apore, Island of Singapore
	21.7.51	33317	"	1,760.00	-13	
	14.7.51	33027	"	5,237.76	-12	
	19.7.51	33070	"	18,900.00	-11	
		33071	"			No. 10
		33068	"			Statement "B"
	21.7.51	33338	"	3,024.00	-10	of the Further
	19.7.51	33075	"	6,150.00	-9	and Better
10	19.7.51	33069	"		Bill not available	Particulars of the Defendants'
		33072	"	9,840.00	333-8	Amended Counter- claim delivered
	18.7.51	33059	"	927.00	-7	17th November
	21.7.51	33343	"	1,600.00	-6	1966 pursuant
		33344	"	3,096.50	-5	to Order dated
		33319	"	800.00	-4	24th October
		33088	"	4,528.40	-3	1966
		33323	"			(continued)
		33314	"	5,615.20	-2	
20	19.7.51	33077	"			
		33066	"	3,510.00	-1	
	21.7.51	33345	"	3,800.00		
		33067	"			
	19.7.51	33079	"	6,750.00	332-49	
	18.7.51	33051	"			
	17.7.51	33043	"	12,045.00	-48	
	19.7.51	33078	"			
		33076	"			
		33074	"			
30		33073	"	9,720.00	-47	
	18.7.51	33061	"			
		33062	"			
		33063	"	12,925.80	-46	
	21.7.51	33333	"	338.63	-45	

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u> <u>I.S.BAJAJ</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
	14.7.51	33011	"	5,880.00	-44	
	18.7.51	33050	"			
No. 10	17.7.51	33042	"	23,100.00	-43	
		33041	"	12,240.00	-42	
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	18.7.51	33049	"			
		33048	"			
	17.7.51	33045	"			
		33044	"	16,830.00	-41	10
	20.7.51	33083	"	515.61	-40	
	21.7.51	33318	"	4,694.40	-39	
	17.7.51	33040	"	3,409.05	-38	
		33039	"	2,990.25	-37	
	21.7.51	33315	"	3,540.00	332-36	
		33335	"	1,079.50	-35	
	20.7.51	33087	"			
		33094	"	1,503.06	-34	
	21.7.51	33334	"	733.73	-33	
	18.7.51	33058	"			20
		33057	"	1,555.48	-32	
	25.7.51	33135	J.Pal.Singh		Bill not available	
		33133	"		"	
	11.7.51	31491	"		"	
	24.7.51	33124	"		"	
	25.7.51	33130	"		"	
		33131	"		"	
		33129	"		"	
	24.7.51	33386	"		"	30
		33385	Yakoob		"	
	21.7.51	33325	"		"	
	11.7.51	32969	I.S.BAJAJ		"	
	24.7.51	33123	JAPAL		"	

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
	14.7.51	33026	I.S.BAJAJ		Bill not available	
	17.7.51	33031	"		"	
	20.7.51	33098	"		"	No. 10
	21.7.51	32147	"		"	
	10.7.51	32937	"		"	Statement "B" of the Further and Better
	21.6.51	32145	"		"	Particulars of the Defendants'
10	10.7.51	32938	"		"	Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966
	17.7.51	33032	"		"	(continued)
	20.7.51	33097	"		"	
	10.7.51	32948	"		"	
		32945	"		"	
	14.7.51	33021	"		"	
	10.7.51	32936	"		"	
		32923	"		"	
		32939	"		"	
		32918	"		"	
20		32907	"		"	
	14.7.51	33017	"		"	
		33016	"		"	
	10.7.51	32932	"		"	
	14.7.51	33024	"		"	
	10.7.51	32909	"		"	
	14.7.51	33023	"		"	
		33022	"		"	
		33018	"		"	
		33020	"		"	
30		33025	"		"	
		33013	"		"	
		33015	"		"	
		33014	"		"	
		33012	"		"	

"B"

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ TEXTILES

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
No. 10	10.7.51	32931	I.S.BAJAJ		Bill not available
Statement "B"		32910	"		"
of the Further	6.7.51	32532	"		"
and Better	10.7.51	32947	"		"
Particulars of	23.7.51	33122	"		"
the Defendants'		33121	"		"
Amended Counter-	22.6.51	32159	"		"
claim delivered		32158	"		"
17th November	21.6.66	32153	"		"
1966 pursuant		32152	"		"
to Order dated	23.6.66	32164	"		"
24th October		32165	"		"
1966	21.6.66	32151	"		"
(continued)		32150	"		"
	22.6.51	32160	"		"
	13.7.51	33005	"		"
		33010	"		"
	17.7.51	33047	"		"
		33046	"		"
	13.7.51	33007	"		"
	21.7.51	32154	"		"
	21.6.51	32149	"		"
	18.7.51	33064	"		"
	21.6.51	32155	"		"
		32156	"		"
	20.7.51	33118	"		"
	19.7.51	33116	"		"
	17.7.51	33112	"		"

10

20

30

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
	6.7.51	32542	I.S.BAJAJ		Bill not available	
	10.7.51	32917	"		"	
	16.7.51	33030	"		"	No. 10
	10.7.51	32921	"		"	
	6.7.51	32539	"		"	Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966
		32538	"		"	(continued)
10	16.7.51	33028	"		"	
	10.7.51	32916	"		"	
	6.7.51	32535	"		"	
		32541	"		"	
		32540	"		"	
		32533	"		"	
		32537	"		"	
	10.7.51	32922	"		"	
	6.7.51	32529	"		"	
		32528	"		"	
20		32528	"		"	
		32531	"		"	
		32530	"		"	
	10.7.51	32905	"		"	
		32911	"		"	
		32912	"		"	
		32940	"		"	
	6.7.51	32534	"		"	
		32543	"		"	
	17.7.51	33106	"		"	
30		33109	"		"	
	7.7.51	32704	"		"	
		32707	"		"	
	13.7.51	33008	"		"	
	11.7.51	32972	"		"	

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
		32968	I.S.BAJAJ		Bill not available
		32950	"		"
No. 10	27.7.51	32979	"		"
		32978	"		"
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	11.7.51	32960	"		"
	13.7.51	33006	"		"
	11.7.51	32965	"		"
		32966	"		" 10
	10.7.51	32943	"		"
	11.7.51	32970	"		"
	13.7.51	32999	"		"
	10.7.51	32920	"		"
		32919	"		"
	11.7.51	32962	"		"
		32959	"		"
	13.7.51	32985	"		"
		33000	"		"
	10.7.51	32924	"		" 20
	13.7.51	32990	"		"
		32991	"		"
		32986	"		"
		32996	"		"
		32998	"		"
		32982	"		"
	10.7.51	32935	"		"
	13.7.51	32987	"		"
	11.7.51	32963	"		"
		32955	"		" 30
		32954	"		"
	13.7.51	33001	"		"
	10.7.51	32942	"		"

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
	13.7.51	32988	I.S.BAJAJ		Bill not available	
	11.7.51	32976	"		"	
	10.7.51	32941	"		"	
	11.7.51	32953	"		"	No. 10
		32952	"		"	Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966
		32951	"		"	(continued)
	13.7.51	32989	"		"	
10	11.7.51	32967	"		"	
		32956	"		"	
	10.7.51	32933	"		"	
	11.7.51	32971	"		"	
		32964	"		"	
	10.7.51	32927	"		"	
		32915	"		"	
		32915	"		"	
		32926	"		"	
		32930	"		"	
20		32944	"		"	
	11.7.51	32961	"		"	
	10.7.51	32914	"		"	
		32901	"		"	
	13.7.51	33009	"		"	
	10.7.51	32925	"		"	
		32902	"		"	
	13.7.51	32997	"		"	

"B"

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ TEXTILES

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
No. 10	13.7.51	32981	I.S.BAJAJ		Bill not available	
Statement "B"		32994	"		"	
of the Further		32993	"		"	
and Better		32992	"		"	
Particulars of		32992	"		"	
the Defendants'		32906	"		"	
Amended Counter-	10.7.51	32906	"		"	
claim delivered		32908	"		"	10
17th November		33002	"		"	
1966 pursuant	18.7.51	33002	"		"	
to Order dated		33003	"		"	
24th October		32904	"		"	
1966	10.7.51	32904	"		"	
(continued)	13.7.51	32984	"		"	
	10.7.51	32929	"		"	
	13.7.51	32983	"		"	
	11.7.51	32957	"		"	
		32958	"		"	
	10.7.51	32903	"		"	
	11.7.51	32949	"		"	20
	13.7.51	32995	"		"	
	11.7.51	32977	"		"	
	13.7.51	33004	"		"	
		32980	"		"	
	10.7.51	32928	"		"	
	11.7.51	32974	"		"	
	14.7.51	31500	"		"	
		33103	"		"	
		33105	"		"	
	13.7.51	31499	"		"	30
	11.7.51	32564	"		"	
		31495	"		"	

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
		31494	I.S.BAJAJ		Bill not available	
		32563	"		"	
		32562	"		"	
	9.7.51	31486	"		"	No. 10
	11.7.51	31490	"		"	Statement "B" of the Further and Better
	10.7.51	31488	"		"	Particulars of the Defendants'
	9.7.51	31487	"		"	Amended Counter-claim delivered
10	23.6.51	31455	"		"	17th November 1966 pursuant to Order dated
	7.7.51	32547	"		"	24th October 1966
	30.6.51	32502	"		"	(continued)
	3.7.51	31483	"		"	
	2.7.51	31474	"		"	
		31473	"		"	
		31472	"		"	
		31482	"		"	
		31477	"		"	
	28.6.51	32198	"		"	
20	30.6.51	31469	"		"	
		31471	"		"	
	29.6.51	31467	"	1,695.36	No. 325-12	
	27.6.51	32185	"	7,800.00	-8	
		32184	"	6,480.00	-7	
	29.6.51	31464	"			
		31465	"	486.85	-6	
	28.6.51	31463	"			
	27.6.51	31460	"			
		31461	"	829.40	-1	
30	26.6.51	32179	"	6,300.00	324-47	
		32177	"	21,280.00	-46	
		32178	"	34,048.00	-37	
	25.6.51	32174	"	1,980.00	-36	

<u>In the High Court of the State of Singapore, Island of Singapore</u>	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
	26.6.51	31459	I.S.BAJAJ	250.00	-20	
		32169	"	660.00	-19	
		32168	"	1,360.00	-18	
No. 10	25.6.51	31457	"	283.25	-17	
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	20.6.51	31448	"	1,669.46	-7	
	21.6.51	31939	"			
	21.6.51	31936	"			
	18.6.51	31930	"			
	16.6.51	31924	"	2,058.31	323-50	10
	22.6.51	31453	"			
		31454	"	480.68	-49	
	19.6.51	32130	"			
		32131	"	3,628.63	-45	
		32133	"			
		32129	"	1,920.00	-44	
	20.6.51	32142	"			
	19.6.51	32127	"	2,925.00	-43	
		32128	"	2,186.25	-42	
	20.6.51	32139	"	967.75	-41	20
	19.6.51	32132	"	1,476.00	-40	
	21.6.51	31451	"	391.20	-39	
	20.6.51	31449	"	283.18	-34	
	19.6.51	32126	"	2,100.00	-23	
		32125	"	3,936.00	-22	
		32124	"	3,600.00	-21	
		31445	"	1,651.47	-20	
	18.6.51	31443	"	288.00	-14	
	15.6.51	31440	"	80.00	322-50	
	14.6.51	31439	"	2,001.02	-37	30
		31436	"			
		31438	"	1,625.90	-36	
	13.6.51	31688	"	1,602.20	-30	

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
	12.6.51	31433	I.S.BAJAJ			
		31435	"	1,703.47	-21	
		31431	"	534.96	-20	
	9.6.51	31427	"			No. 10
		31428	"	3,808.75	-13	
	8.6.51	31425	"	308.38	321-42	Statement "B" of the Further and Better
	7.6.51	31423	"	930.21	.37	Particulars of the Defendants'
		31421	"	207.20	-36	Amended Counter-claim delivered
10	1.6.51	31418	"	417.43	-6	17th November 1966 pursuant to Order dated 24th October 1966
	31.5.51	31416	"			(continued)
		31415	"	972.88	320-47	
	30.5.51	31413	"		Bill not available	
	26.5.51	31409	"		"	
		31411	"		"	
	25.6.51	31408	"		"	
		31406	"		"	
	22.5.51	31405	"		"	
20	21.5.51	31404	"		"	
	14.5.51	31403	"		"	
	17.5.51	31401	"		"	
		31402	"		"	

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

"B"

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ TEXTILES

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
No. 10	21.12.51	40188	I.S.BAJAJ			
	23.12.51	45224	"			
Statement "B"	"	45221	"			
of the Further	23.6.51	32010	"			
and Better	18.12.51	45220	"			
Particulars of	11.10.51	35471	"	5,518.28	379-25	
the Defendants'	10.10.51	35445	"	2,184.00	-24	10
Amended Counter-	28.8.51	34837	"	1,188.00	-23	
claim delivered	11.10.51	35475	"			
17th November	18.12.51	45218	"	840.00	-21	
1966 pursuant	23.12.51	40198	"	1,351.91	-20	
to Order dated		45223	"	4,500.00	-19	
24th October	20.12.51	40172	"	22,982.40	-18	
1966	21.12.51	40178	"	6,361.20	-17	
(continued)		40185	"	3,532.80	-16	
		40181	"	2,784.00	-15	
		40184	"	3,801.60	-14	20
		40189	"	4,680.00	-13	
		40187	"	3,379.20	-12	
		40182	"	1,824.24	-10	
	20.12.51	40171	"	3,660.00	-9	
		40190	"	3,564.00	-8	
	21.12.51	40180	"	4,985.60	-7	
	13.12.51	45148	"	1,121.12	-6	
	20.12.51	40169	"	14,102.27	-5	
		40168	"	4,094.77	-4	
	28.8.51	34816	"	1,460.00	-3	30
		34814	"	1,950.00	-2	
		34813	"	1,575.63	-1	

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
		34824	I.S.BAJAJ	690.00	377-50	In the High Court of the State of Singapore, Island of Singapore
10.10.51	35429	"				
		35427	"	6,552.00	-49	
19.12.51	40163	"		14,720.00	-48	No. 10
		40165	"	14,155.58	-47	
10.12.51	35431	"		2,640.00	374-14	Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966
24.11.51	40125	"		9,967.50	-13	(continued)
		40123	"	22,050.00	-12	
10	6.12.51	40150	"	18,428.80	-11	
	28.8.51	34811	"	1,620.36	-10	
		34829	"	2,485.00	-9	
		34832	"	5,640.00	-8	
		34834	"	2,970.00	-4	
		34807	"	2,160.00	-6	
	10.10.51	35457	"	1,475.00	-5	
		35461	"	4,320.00	-4	
	11.10.51	35479	"	12,870.00	-3	
	10.10.51	35421	"	6,300.00	-2	
20		35425	"	3,000.00	-1	
		35439	"	2,970.00	372-50	
	11.10.51	35473	"	4,770.40	-49	
		35482	"	720.00	-48	
	10.10.51	35433	"	787.50	-47	
		35435	"	960.00	-46	
		35459	"	2,160.00	-45	
	28.8.51	34836	"	1,500.00	-44	
	10.10.51	35423	"	7,644.00	-43	
	24.11.51	40130	"	7,770.00	-42	
30		45054	"	52.06	379-26	
		40129	"	9,800.00	-41	
	24.11.51	40128	"		372.40	
		40133	"			

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
		40127	I.S.BAJAJ	4,720.00	-39	
		40126	"	2,208.00	-38	
	20.11.51	40114	"	4,950.00	-37	
No. 10	20.11.51	40113	"			
		40111	"	5,145.00	372-36	
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	10.10.51	35437	"	787.50	-35	
	20.11.51	40117	"	2,112.50	-34	
	23.11.51	40121	"	20,000.00	-33	
	24.11.51	40122	"	818.13	-32	10
		40136	"		-31	
		40134	"	6,660.00		
		40135	"	4,320.00	-30	
		40131	"	9,936.00	-29	
		40132	"	7,552.00	-28	
	12.11.51	40110	"	1,404.00	369-22	
		40107	"	5,304.40	-21	
		40108	"	4,812.75	-20	
	8.11.51	40396	"	5,880.00	-18	
	11.10.51	35477	"	3,239.06	-17	20
		35484	"	2,424.00	-16	
	10.10.51	35441	"	990.00	-15	
		35450	"	2,080.00	-14	
		35452	"	2,238.88	-13	
	29.10.51	40342	"	2,246.40	-12	
	16.10.51	35632	"	13,084.47	-11	
	12.11.51	40109	"	2,492.10	-10	
	27.10.51	35644	"	1,320.00	-9	
	19.1.52	44310 + 14	"	278.00	501-46	
	22.3.52	45748		742.50	-40	30
		44984		324.00	-41	

"B"

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ TEXTILESIn the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

	<u>DATE</u>	<u>D.C.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
	22.10.51	35639	OFFICIAL B.T.			
	24.10.51	35641	"	1,684.20	362-50	No. 10
	27.10.51	35643	"	776.00	-49	Statement "B"
	5.10.51	35612	"	3,319.06	-48	of the Further
		35611	"	9,626.40	-47	and Better
	18.10.51	35637	"	13,187.16	-44	Particulars of
10		35636	"	2,048.48	-43	the Defendants'
		35635	"	656.25	-42	Amended Counter-
		35634	"	3,100.00	-41	claim delivered
	11.10.51	35626	"	1,980.00	-40	17th November
	4.10.51	35610	"	10,920.00	-39	1966 pursuant
	10.10.51	35467	"	7,672.17	-38	to Order dated
	18.10.51	35495	"	15,383.25	-37	24th October
	20.10.51	35638	"	6,200.00	-36	1966
	24.10.51	35642	"	4,982.80	-35	(continued)
		35640	"	1,621.13	-34	
20	17.10.51	35633	"	1,612.03	-33	
	27.7.51	33763	"		Bill not available	
	4.10.51	35609	"		"	
		35609	"		"	
	10.10.51	35443	"		"	
	9.10.51	35616	"		"	
	6.9.51	34870	"		"	
	20.9.51	34882	"		"	
	26.9.51	34897	"		"	
30	5.10.51	35612	"		"	
	10.10.51	35620	"		"	
	11.10.51	35623	"		"	
	28.10.51	35602	"		"	

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.C.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
	25.7.51	33711	OFFICIAL B.T.		Bill not available
<u>No. 10</u>	26.9.51	34893	"		"
	29.9.51	35605	"		"
	11.10.51	35625	"		"
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	12.10.51	35628	"		"
	25.9.51	34889	"		"
	28.8.51	34338	"		"
	29.9.51	35604	"		" 10
	9.10.51	35614	"		"
	16.10.51	35631	"		"
	28.8.51	34855	"		"
	28.9.51	35405	"		"
	28.9.51	35601	"		"
		35603	"		"
	11.10.51	35624	"		"
	12.10.51	35630	"		"
	3.9.51	34861	"		"
	27.9.51	35402	"		" 20
	3.10.51	35606	"		"
	10.10.51	35617	"		"
	11.10.51	35622	"		"
	12.10.51	35629	"		"
	10.10.51	35618	"		"
	26.9.51	34891	"		"
	26.9.51	34890	"		"
	10.10.51	35619	"		"
	9.10.51	35415	"		"
	10.10.51	35419	"		" 30
	9.10.51	35615	"		"
	10.10.51	35417	"		"
	10.10.51	35468	"		"

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
		35621	OFFICIAL B.T.		Bill not available	
	26.9.51	34900	"		"	
		34898	"		"	No. 10
	4.10.51	35607	"		"	
	11.10.51	35627	"		"	Statement "B" of the Further and Better
	27.7.51	33759	"		"	Particulars of the Defendants'
	5.9.51	34868	"		"	Amended Counter-claim delivered
10	8.9.51	34873	"		"	17th November 1966 pursuant to Order dated 24th October 1966
	26.9.51	34888	"		"	(continued)
	20.9.51	34881	"		"	
	26.9.51	34889	"		"	
		34895	"		"	
	28.8.51	34842	"		"	
		34843	"		"	
		34849	"		"	
	3.9.51	34859	"		"	
	17.8.51	33795	"		"	
20	28.8.51	34817	"		"	
	4.9.51	34863	"		"	
	28.8.51	34848	"		"	
		34841	"		"	
		34844	"		"	
		34808	"		"	
		34850	"		"	
		34831	"		"	
		34830	"		"	
	4.9.51	34862	"		"	
30	28.8.51	34822	"		"	
		34809	"		"	
	4.9.51	34866	"		"	
	28.8.51	34821	"		"	

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
	22.8.51	33796	OFFICIAL B.T.		Bill not available
	31.8.51	33800	"		"
No. 10	25.8.51	33798	"		"
	27.7.51	33754	"		"
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	28.8.51	34851	"		"
	26.7.51	33733	"		"
	28.8.51	34840	"		"
	27.7.51	33750	"		" 10
	28.8.51	34835	"		"
	31.8.51	34857	"		"
	28.8.51	34839	"		"
	27.7.51	33748	"		"
	22.8.51	33797	"		"
	28.8.51	34847	"		"
		34845	"		"
	28.8.51	34846	"		"
	27.8.51	33799	"		"
	28.8.51	34820	"		" 20
		34819	"		"
		34818	"		"
		34828	"		"
	16.8.51	33794	"		"
	14.8.51	33792	"		"
	27.7.51	33749	"		"
	14.8.51	33793	"		"
	24.7.51	33383	"		"
	14.8.51	33791	"		"

"B"

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ TEXTILES

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
	14.7.51	33019	I.S.BAJAJ		
	23.8.51	33178	"		
	20.8.51	33173	"		
	18.8.51	33171	"		
	17.8.51	33170	"	920.19	340-21
	16.8.51	34028	"	104.50	-16
10	8.8.51	33788	"	5,246.07	-8
	27.7.51	33765	"	5,100.00	-7
	26.7.51	33714	"	1,856.00	-6
		33715	"		
		33716	"	4,800.00	-5
	24.7.51	33393	"	1,276.80	-4
	27.7.51	33751	"	19,350.77	-3
	15.8.51	33168	"	4,848.00	-2
	6.8.51	33785	"	1,591.63	339.35
		33786	"	835.25	-34
20		33784	"	1,428.00	-33
		33781	"	2,464.63	-32
		33783	"	1,641.36	-31
		33782	"	512.43	-30
		33779	"	338-75	-29
		33780	"	440-10	-28
	14.8.51	33166	"	150-00	-27
	2.8.51	33148	"		
	13.8.51	33165	"	2,331.08	-15
		33163	"	325.00	-14
30	8.8.51	33158	"	280.00	338-28
	27.7.51	33752	"	13,326.79	-2
	26.7.51	33736	"	1,625.70	-1

No. 10

Statement "B"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
	4.8.51	33778	I.S.BAJAJ	2,345.00	337-50	
		33776	"	12,564.00	-49	
		33775	"	4,104.00	-48	
No. 10	24.7.51	33380	"	6,030.00	-47	
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	14.8.51	33777	"	2,220.00	-46	
	25.7.51	33702	"	5,064.20	-45	
	27.7.51	33764	"	2,040.00	-44	
	24.7.51	33382	"	4,896.00	-43	
	11.7.51	32973	"	2,913.25	-42	10
	26.7.51	33718	"	6,000.00	-41	
	24.7.51	33376	"	855.00	-40	
	26.7.51	33724	"	780.00	-39	
	6.8.51	33157	"	586.25	-31	
	27.7.51	33737	"	8,325.00	-22	
	25.7.51	33397	"			
		33395	"			
		33743	"	7,894.80	-21	
	27.7.51	33762	"	6,621.43	-20	
		33757	"	10,409.84	-19	20
		33742	"	8,953.08	-18	
	26.7.51	33729	"	7,459.50	-17	
27.7.51	33738	"	3,006.96	-16		
25.7.51	33701	"	28,956.00	-15		
26.7.51	33730	"	27,018.18	-14		
24.7.51	33379	"	6,720.00	-13		
27.7.51	33746	"	2,180.00	-12		
	33741	"	4,360.00	-11		
25.7.51	33400	"	13,992.48	-10		
27.7.51	33740	"	1,030.00	-9	30	
23.7.51	33366	"	13,464.00	-8		
26.7.51	33723	"	3,030.00	-7		
25.7.51	33709	"	12,765.39	-6		

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Singapore, Island of Singapore
	27.7.51	33747	I.S.BAJAJ	3,910.50	-5	
	30.7.51	33772	"	3,920.00	-4	
	24.7.51	33384	OFFICIAL B.T.	6,948.00	337-3	
	23.7.51	33370	"	22,014.30	-2	No. 10
		33362				
		33372	"	8,617.50	-1	Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)
	27.7.51	33758	"	2,864.05	336.50	
		33739	"	2,865.00	-49	
10	30.7.51	33774	"	2,850.00	-48	
	24.7.51	33381	"	4,240.80	-47	
	26.7.51	33734	"	6,624.00	-46	
		33727	"	900.00	-45	
		33722	"	2,700.00	-44	
		33717	"	5,340.00	-43	
	25.7.51	33399	"	31,200.59	-42	
		33710	"	2,677.46	-41	
	21.7.51	33339	"	808.79	-40	
	25.7.51	33398	"			
20		33708	"			
		33707	"	17,325.00	-38	
	26.7.51	33728	"	740.00	-37	
	25.7.51	33706	"	3,270.12	-36	
	24.7.51	33387	"	2,100.00	-35	
	10.7.51	32934	"	1,020.00	-34	
	30.7.51	33773	"	1,183.38	-33	
	26.7.51	33721	"	960.00	-32	
	24.7.51	33388	"	12,342.40	-31	
		33391	"	30,240.00	-30	
30	23.7.51	33368	"	11,856.00	-29	
		33360	"	4,400.00	-28	
		33363	"	7,128.00	-27	
	24.7.51	33394	"	4,240.00	-26	

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
In the High Court of the State of Singapore, Island of Singapore		33377	OFFICIAL B.T.	2,544.00	-25
	26.7.51	33725	"	2,362.50	-24
		33731	"	6,480.00	-23
No. 10	23.7.51	33373	"	4,603.50	-22
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	10.7.51	32946	"	360.00	-21

SCHEDULE OF DELIVERY ORDERS ISSUED TO BAJAJ TEXTILES

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
	3.8.51	33151	I.S.BAJAJ		
		33153	"		336-20
	4.8.51	33154	"		10
	23.7.51	33371	"	4,856.00	-8
	27.7.51	33753	"	1,940.00	-7
		33769	"	1,570.00	-6
		33756	"	11,672.08	-5
	28.7.51	33771	"	20,392.32	-4
	27.7.51	33761	"	1,500.00	-3
		33755	"	2,457.68	-2
		33767	"	3,565.84	-1
	26.7.51	33726	"	5,310.00	335.50
	25.7.51	33712	"	4,212.00	-49
	27.7.51	33768	"	2,180.00	-48
	26.7.51	33735	"	23,544.00	-47
	23.7.51	33369	"	4,094.44	-46
	27.7.51	33745	"	10,289.19	-45
		33760	"	2,039.49	-44
	25.7.51	33703	"	13,464.00	-43
	26.7.51	33720	"	3,030.00	-42
	23.7.51	33367	"	13,134.00	-41
	27.7.51	33744	"	1,980.00	-40
	23.7.51	33358	"	5,760.00	-39
	27.7.51	33766	"	1,900.00	-38
					30

	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Sing- apore, Island of Singapore
	25.7.51	33396	I.S.BAJAJ	1,260.00	-37	
	24.7.51	33389	"	9,296.00	-36	
	23.7.51	33359	"	14,256.00	-35	
		33364	"	28,160.00	-34	
	25.7.51	33705	"	6,390.00	-33	
	23.7.51	33365	"	852.00	-32	
	24.7.51	33378	"	2,128.00	-31	
		33392	"	4,640.00	-30	
10	23.7.51	33361	"	1,760.00	-29	
	26.7.51	33719	"	2,302.40	-28	
		33713	"	800.00	-27	
	24.7.51	33390	"	12,800.00	-26	
	1.8.51	33144	"			
		33147	"			
	14.7.51	33101	"	1,618.80	336-20	
	31.7.51	33138	"			
	28.7.51	33770	"	6,960.00	334.34	
	17.7.51	33111	"			
20	28.7.51	33136	"	1,512.88	-33	
	21.7.51	33099	"	3,207.03	-28	
		33307	"	6,432.00	-27	
	23.7.51	33354	"	6,320.62	-26	
	21.7.51	33347	"	2,020.00	-25	
		33306	"	2,000.00	-24	
	20.7.51	33081	"	1,200.00	-23	
	21.7.51	33100	"	1,850.00	-22	
	20.7.51	33090	"	1,680.67	-21	
	21.7.51	33305	"	14,534.00	-20	
30		33301	"	4,860.00	-19	
		33322	"	3,605.20	-18	
	20.7.51	33082	"	10,500.00	-17	
	21.7.51	33331	"	3,217.50	-16	

No. 10

Statement "B"  
of the Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
17th November  
1966 pursuant  
to Order dated  
24th October  
1966  
(continued)

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
		33302	I.S.BAJAJ	2,800.00	-15	
	20.7.51	33084	"	3,352.65	-14	
		33080	"	5,166.00	-13	
No. 10	23.7.51	33348	"	14,960.00	-12	
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	21.7.51	33310	"	1,950.00	-11	
	4.7.51	32518	"	14,080.00	-10	
	21.7.51	33330	"	1,071.25	-9	
	21.7.51	33332	"	2,192.10	334-8	
		33308	"	2,193.75	-7	10
		33316	"	9,034.85	-6	
		33329	"	765.60	-5	
	20.7.51	33091	"	2,546.09	-4	
		33085	"	1,768.80	-3	
	21.7.51	33328	"	2,140.00	-2	
		33311	"	5,350.00	-1	
		33304	"	2,140.00	333-50	
	19.7.51	33065	"	3,415.13	-49	
	21.7.51	33321	"	1,040.00	-48	
		33313	"	9,486.00	-47	20
	23.7.51	33353	"	3,030.00	-46	
	21.7.51	33346	"	3,653.68	-45	
		33327	"	1,030.20	-44	
		33309	"	900.92	-43	
		33337	"	1,280.50	-42	
	20.7.51	33096	"	884.00	-41	
		33093	"	851.75	-40	
		33095	"	877.88	-39	
	21.7.51	33320	"	1,500.00	-38	
	11.7.51	32975	"	1,579.00	-37	30
	20.7.51	33086	"	1,015.00	-36	
		33092	"	724.00	-34	
	18.7.51	33053	"	33,930.00	-33	

<u>DATE</u>	<u>D.O.NO.</u>	<u>SIGNED BY</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
28.7.51	Chit		31,160.00	334-32
	33052		2,016.00	333-32
	35472		1,936.00	379-22
4.8.51	33398		7,488.00	336.39

In the High Court of the State of Singapore, Island of Singapore

No. 10

SCHEDULE OF BILLS ON WHICH DELIVERY ORDER NUMBERS ARE MARKED

	<u>DATE</u>	<u>D.O.NO.</u> <u>MARKED ON BILLS</u>	<u>AMOUNT</u>	<u>BILL NO.</u>
10	17.11.51	40472	2,900.00	420-28
	3.9.51	34716	18.20	-27
		34715	8.80	-26
	11.8.51	32067	21.00	-35
	5.9.51	34717	3.10	-38
		40929	43.50	442-19
		43720	2,702.50	445-6
	31.12.51	34824	690.00	377.50
	19.11.51	40109	2,492.10	369.50
	31.12.51	40165	14,155.58	377.47
20		35427 + 29	6,552.00	-49
	19.11.51	40110	1,404.00	369-22
		40396	5,880.00	-18
		45035	9,793.40	-19
		40108	4,812.75	-20
		40107	5,304.40	-21
		35450	2,080.00	-14
		35441	990.00	-15
		35484	2,424.00	-16
		35632	13,084.47	-11
30		40342	2,246.40	-12
		35452	2,238.88	-13
		35644	1,320.00	-9

Statement "B" of the Further and Better Particulars of the Defendants' Amended Counterclaim delivered 17th November 1966 pursuant to Order dated 24th October 1966  
(continued)

In the High Court of the State of Singapore, Island of Singapore	<u>DATE</u>	<u>D.O.NO.</u> <u>MARKED ON BILLS</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
No. 10  Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	10.12.51	35433	787.50	372.47	
		35482	720.00	-48	
		35473	4,770.40	-49	
		35439	2,970.00	-50	
		40129	9,800.00	-41	
		40130, 45054	7,770.00	-42	
		35423	7,644.00	-43	
		34836	1,500.00	-44	10
		35459	2,160.00	-45	
		35435	960.00	-46	
		40117	2,112.50	-34	
		35437	787.50	-35	
		40111	5,145.00	-36	
		40113/14	4,950.00	-37	
		40126	2,208.00	-38	
		40133, 127	4,720.00	-39	
		40128	2,640.00	-40	
		40131	9,936.00	-29	20
		40135	4,320.00	-30	
		40134/6	6,660.00	-31	
40122	818.13	-32			
40121	20,000.00	-33			
40132	7,552.00	-28			
29.10.51	35611	9,626.40	362-47		
	35612	3,319.06	-48		
	35643	776.00	-49		
	35641	1,684.20	-50		
	35633	1,612.03	-33	30	
	35640	1,621.13	-34		
	35642	4,982.08	-35		
35638	6,200.00	-36			
35495	15,383.25	-37			

<u>DATE</u>	<u>D.O.NO.</u> <u>MARKED ON BILLS</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	In the High Court of the State of Sing- apore, Island of Singapore
	35470	7,672.17	-38	
	35626	1,980.00	-40	
	35634	3,100.00	-41	
29.11.51	35635	656.25	-42	No. 10
29.10.51	35636	2,048.48	-43	Statement "B"
	35637	13,187.16	-44	of the Further
31.10.51	35639	2,839.10	364-9	and Better
10 28.1.52	45219, 20 + 44	23,200.00	428-1	Particulars of
	45231	1,050.00	-5	the Defendants'
	40179	2,982.00	-6	Amended Counter-
	40170	5,683.83	-4	claim delivered
28.1.52	45231	1,050.00	428-5	17th November
	45280 + 93	23,560.00	-2	1966 pursuant
	45283	6,432.00	-3	to Order dated
	45203	13,432.80	-10	24th October
	40194	2,093.04	-7	1966
	45246	12,065.60	-8	(continued)
20	45213	5,550.00	-15	
	40199	6,594.00	-16	
	45201	29,492.75	-13	
	40193	14,905.12	-14	
	45206	5,945.20	-11	
	45284	1,800.00	-12	
	40174	5,304.90	-20	
	45226	4,737.85	-21	
	45259	2,884.05	-22	
	40197	2,400.00	-24	
30	45202	3,124.00	-18	
	40183	1,140.80	-19	
	34812			
	45222	10,231.24	-26	

<u>In the High Court of the State of Singapore, Island of Singapore</u>	<u>DATE</u>	<u>D.O.NO.</u> <u>MARKED ON BILLS</u>	<u>AMOUNT</u>	<u>BILL NO.</u>	
No. 10		45296	1,675.00	-27	
		40186 + 96	4,266.34	-23	
		34815	1,594.44	-24	
		45225	3,384.50	-25	
Statement "B" of the Further and Better Particulars of the Defendants' Amended Counter-claim delivered 17th November 1966 pursuant to Order dated 24th October 1966 (continued)	4.12.52	6226/47	468.75	553-36	
	28.2.52	45205/10	1,392.00	430-47	
		40192	3,193.26	-48	
		35597	28,975.64	-49	10
		45292	17,677.44	-44	
		45228	25916.10	-45	
		45209	920.00	-46	
		34827	1,500.00	-42	
		45291	29,557.60	-43	

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No. 11

FURTHER, FURTHER AND BETTER PARTICULARS OF  
THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 3rd March 1967 pursuant to Order  
dated 24th October 1966

In the High  
 Court of the  
 State of Sing-  
 apore, Island  
 of Singapore

No. 11

10	(b) if for goods sold and delivered, stating the date and place of delivery, and the name of the individual alleged to have accepted delivery of the goods;	Particulars as to the date and other particulars of delivery of goods were delivered on the 17th November 1966 to the Plaintiffs' Solicitors. The place of delivery is at the Plaintiffs' place of business which includes at No. 31 Raffles Place, Singapore and Plaintiffs' godown at Trafalgar Street, Singapore. The Plaintiffs had their employees/agents in charge of their business, who accepted the goods.	Further, Further and Better Particulars of the Defendants' Amended Counterclaim delivered 3rd March 1967 pursuant to Order dated 24th October 1966
20			
30	(c) if in respect of other transactions, specifying the nature, date and place of each transaction and the name of the individual in the Plaintiff Company alleged to have participated therein;	Particulars of other transactions were delivered on the 17th November 1966 to the Plaintiffs' Solicitors. In addition thereof with regard to cheques, various cheques as loans were sent to the Plaintiffs at their request and the said cheques were debited to the Defendants' accounts as they were cleared by the Plaintiffs in the normal banking channel.	

Dated and delivered this 3rd day of March, 1967.

(Sd.) L.A.J. Smith

40 (sic) Solicitors for the abovenamed Plaintiffs.

To the abovenamed Plaintiffs and to their Solicitors, M/s. Drew & Napier, Singapore.



	Dec. 31	To Produce sales being loss on 300 bags corriander seeds - Dr. \$2003.65	attached list	In the High Court of the State of Singapore, Island of Singapore
		By Produce sales being 1% commission - Cr. \$22.66	"	
		To Joint Account - Dr. \$9,632.56	"	No. 12
	1953 Dec. 31			Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 pursuant to Plaintiffs' Solicitors' letter dated 11th March 1967 (continued)
10		To H.S. & Co., K.L. - Dr. \$1,000.00	"	
		To Kobe a/c - Dr. \$6,428.88	"	
		To Travelling expenses - Dr. \$48.00	"	
		To Office Equipment - Dr. \$875.00	"	
		By Joint a/c - Dr. \$844.01	"	
		To Joint a/c - Dr. \$2,736.57	"	
	1961 Feb. 3			
20		To Statement of account for the period 1954 to 1956 - Dr. \$548.97	"	

Dated and delivered this 31st day of March, 1967

(Sd.) L.A.J. Smith

Solicitor for the abovenamed Defendants.

To:

30 the abovenamed Plaintiffs and their Solicitors, Messrs. Drew & Napier, Singapore.

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 13

No. 13

PARTICULARS OF ITEMS OF THE FURTHER, FURTHER  
AND BETTER PARTICULARS OF THE DEFENDANTS'  
AMENDED COUNTERCLAIM delivered 31st March  
1967 pursuant to Plaintiffs' Solicitors'  
letter dated 11th March 1967

Particulars of Items of the Further, Further and Better	13/3/1952	TO GUTHRIE & CO., LTD. PART OF MBL CHEQUE NO. 437967 for \$1,449.84		
Particulars of the Defendants' Amended Counter- claim delivered 31st March 1967 pursuant to Plaintiffs' Solicitors' letter dated 11th March 1967	1952 Mar. 13	To Guthrie & Co. Ltd. MBL Cheque No. 437967 - Freight on 271 bales Cotton Yarn \$5,799.37 - 25% share	1,449.84	10
	9/4/1952	TO SINGAPORE HARBOUR BOARD FOR \$25.54		
	April 9	To Contra for this entry appears in Journal Page No. 17 on 31/12/52	25.54	
	31/12/1952	TO H.S. & SONS LEGAL EXPENSES for \$1,754.67		20
	Dec. 31	To Legal Expenses - Sisson & Delay for Arrow Shirts	1,378.92	
		To S.C.Goho & Co. re B.B. Acharya .....	50.00	
		To Sisson & Delay - Partition 23, Trafalgar Street .....	138.25	
		To Sisson & Delay - re Exchange Contract regulation .....	175.00	30
		To Sisson & Delay - re Quereshi Carpets .....	12.50	
		(For detail refer SHEET "A" attached)	<u>1,754.67</u>	

31/12/1952 TO H.S. & SONS SURVEY FEES  
ETC. FOR £233.04

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

Dec. 31 To Entertainment A/C  
Sundry Payments .... 50.00

To Newspapers A/C  
~~£~~42.98 10.74

To Sales A/C

Goods short  
delivered .... £ 57.00  
-do- .... £160.00  
-do- .... £ 91.20  
-do- .... £180.00  
25% on ..... £489.20 122.30

To Survey Fees 50.00 233.04

(For detail refer SHEET "A" attached)

31/12/1952 TO JOINT ACCOUNT FOR  
£12,302.64

No. 13  
Particulars of  
Items of the  
Further,  
Further and  
Better Particu-  
lars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967  
pursuant to  
Plaintiffs'  
Solicitors'  
letter dated  
11th March 1967  
(continued)

Dec. 31 To Freight, Transport &  
Storage, Singapore  
Harbour Board, Repairs  
to Vehicle, Collie, Hire,  
Commission & Brokerage,  
Legal Charges, L/C  
Charges £9045.29

To Repairs to vehicles,  
Coolie & Cartage,  
Transport & Storage,  
Cox & Kings, S'pore  
Harbour Board Charges,  
Relation Sale, Legal  
Charge, Insurance,  
Purchase before 15/5/51 £3257.35 12,302.64

(For detail refer SHEET "B" & "C" attached)

10

20

30

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 13

Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967  
pursuant to  
Plaintiffs'  
Solicitors'  
letter dated  
11th March 1967  
(continued)

31/12/52	TO JOINT ACCOUNT FOR			
	<u>₹3,081.31</u>			
Dec. 31	To Legal Charges:-			
	Mr. M. Gumarasamy	₹7,000.00		
	Mr. Lawrence	325.26		
	Sisson & Delay	<u>5,000.00</u>		
	25% of .....	12,325.26	3,081.31	
31/12/52	TO SUNDRIES FOR	<u>₹180,097.99</u>		
Dec. 31	To Textiles purchased		156,625.81	
	To Retail goods purchased		468.75	10
	To General goods purchased as per details given below:-			
	2 c/s Pequot Sheets 81/108			
	20 doz @			
	₹201.52	HK₹4,030.40 =	2178.30	
	5 c/s -do- 38/36"			
	125 doz @			
	₹37.39	HK₹4,673.75 =	2526.01	
	11 c/s -do- 42/38½			
	250 doz @			
	₹6.95	HK₹20850.00 =	11268.74	20
	2 c/s -do- 72/99			
	20 doz @			
	₹24.70	5,928.00 =	3202.88	
	2 c/s -do- 81/108			
	20 doz @			
	₹29.50	<u>7,080.00 =</u>	<u>3826.50</u>	
		42,562.15	23003.43	
			<u>23,003.43</u>	
			180,097.99	
			<u><u>180,097.99</u></u>	

	31/12/52	BY JOINT ACCOUNT FOR		
		<u>₹8,971.55</u>		
	Dec. 31	By Refund received from		
		F. STEINER COMPANY	7,107.33	
		- do -	11,096.31	
		- do -	14,715.97	
		- do -	<u>2,966.59</u>	
		25% of ....	35,886.20	8,971.55
10	31/12/52	BY PRODUCE SALES FOR		
		<u>₹105,007.12</u>		
	Dec. 31	By goods sold on their account	105,007.12	
	31/12/52	TO PROPERTY ADVANCE FOR		
		<u>₹60,000.00</u>		
	Dec. 31	To Bajaj Textiles No.2		
		a/c transferred 1952		
		March 28 Mercantile		
		Bank Ltd. cheque		
		No.278407 for		
		Property Advance	10,000.00	
20		To 1952 April 26.		
		Eastern Bank Ltd.		
		cheque No.280951		
		for 132/6 Robinson		
		Road Property	<u>50,000.00</u>	
			<u>60,000.00</u>	
	31/12/52	TO G.S. & CO. TRANSFER		
		<u>₹395,382.95</u>		
30	Dec. 31	To Bajaj Textiles a/c in		
		the books of Cian Sign &		
		Co. from 15-5-51 to 31-12-51		
		i.e. after partition. The		
		balance of <del>₹</del> ₹34,558.35 in		
		this a/c on 31-12-51 has		
		been transferred to Mr.		
		Inder Singh's a/c		

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 13

Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967  
pursuant to  
Plaintiffs'  
Solicitors'  
letter dated  
11th March 1967  
(continued)

(For detail refer SHEET "D" attached)

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 13

Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967  
pursuant to  
Plaintiffs'  
Solicitors'  
letter dated  
11th March 1967  
(continued)

To Mr. Inder Singh's a/c  
showing his share of Assets  
etc. at the time of partition  
14-5-51 and the amount  
~~₹~~934,558.35 carried forward.  
The balance of this a/c  
~~₹~~1,223,345.07 on 31-12-51 has  
been transferred to Bajaj  
Textiles a/c.

(For detail refer SHEET "E" attached)

10

31/12/52 TO G.S. & CO. TRANSFER  
₹395,382.95

Dec. 31 To 1952 a/c of Bajaj Textiles  
in the books of Gien Singh  
& Co. with the balance of  
~~₹~~1,223,345.07 carried forward.  
The balance of this account  
on 31.12.52 ₹395,382.95 has  
been transferred to BAJAJ  
TEXTILES LTD.

395,382.95

20

(For detail refer SHEET "F" attached)

31/12/52 TO H.S. & CO. K.L. FOR  
₹143,000.00

Dec. 31 To various remittances made  
by Hardial Singh & Co. Kuala  
Lumpur

143,000.00

31/12/52 TO BAJAJ BROTHERS, OSAKA  
FOR ₹621.99

Dec. 31 To 15.4.1952 D/N No.15 2%  
commission on Textiles ...  
..... £3.11.10 ₹ 30.79  
18.4.1952 D/N No.18  
2% commission on  
Textile....£42. 0. 2 ₹360.07  
4.6.1952 D/N No.34  
2% commission on  
Textile....£20.17. 9 ₹179.03  
11.7.1952 D/N No.46  
2% commission on  
Textile....£ 6.1. 7 ₹ 52.10  
₹72.11. 4 ₹621.99

30

40

621.99

31/12/52 TO PRODUCE SALES BEING LOSS  
ON 300 BAGS CORRIANDER SEEDS  
FOR ₹2,003.65

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 13

Dec. 31 To loss on sale of 300 bags  
Morrocco Corriander Seeds:-

Cost ₹16,558.38

Sold 8,543.79

Loss ₹ 8,014.59 25%

2,003.65

Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the

Defendants'  
Amended Counter-  
claim delivered  
31st March 1967  
pursuant to  
Plaintiffs'  
Solicitors'  
letter dated  
11th March 1967  
(continued)

10 31.12.52 BY PRODUCE SALES BEING 1%  
COMMISSION FOR ₹22.66

Dec.31 By 1% commission on  
₹9,062.04 = ₹90.62 - 25%

22.66

31.12.52 TO JOINT ACCOUNT FOR  
₹9,632.56

Dec.31 To Storage, Shipping, Packing,  
Insurance, Travelling, Salary  
and General expenses paid by  
BAJAJ BROTHERS, OSAKA, for  
Cotton Yarn .....

9,632.56

20 (For detail refer SHEET "G" attached)

31/12/53 TO H.S. & CO. K.L. FOR  
₹1,000.00

Dec.31 To amount included in the  
sum of ₹1,973.12 debited by  
H.S. & Co. Kuala Lumpur .....

1,000.00

31.12.53 TO KOBE A/C FOR ₹6,428.88

Dec.31 To being difference in price  
etc. debited by Bajaj Bros.  
Kobe. In the sum of

₹129,364.40 .....

6,428.88

31.12.53 TO TRAVELLING EXPENSES FOR ₹48.00

Dec.31 To amount paid to Cumarasamy  
for travelling expenses ₹61.20

48.00

30

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 13

31.12.53 TO OFFICE EQUIPMENT FOR  
875.00

Dec.31 To difference in sale of Air-  
Conditioning Plant.

Cost 12,000.00

Sold 8,500.00

3,500.00 25%

875.00

Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967  
pursuant to  
Plaintiffs'  
Solicitors'  
letter dated  
11th March 1967  
(continued)

31.12.53 BY JOINT ACCOUNT FOR  
844.01

Dec.31 By Excess on sale of Property:-

Coleman St. 256.23

Maxwell Road 2,200.00

810.00

3,266.23

Pre-war Claims  
by H.S. K.L.

30.00

Rubber Sales

79.80

3,376.03 25% 844.01

10

31.12.53 TO JOINT ACCOUNT FOR  
2,736.57

Dec.31 To Textile Allowance,  
Storage, Meding Carpet,  
S.H.B. Coolie & Cartage,  
Travelling Expenses  
General Expenses, Rent,  
Salary and Lawyers charges  
etc. Total Amount

10,946.28 ..... 25% 2,736.57

(For detail refer SHEET "H" attached)

3.2.1961 TO STATEMENT OF ACCOUNT FOR  
THE PERIOD 1954 to 1956  
548.97

30

548.97

No. 13(a)

SHEET "A" REFERRED TO IN PARTICULARS OF ITEMS  
OF THE FURTHER, FURTHER AND BETTER PARTICULARS  
OF THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 31st March 1967

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No.13(a)

AMOUNT PAID BY HARDIAL SINGH & SONS LIMITED  
ON JOINT ACCOUNT

		H.S.	BAJAJ	
Legal Expenses:				
Sisson & Delay				
10 Arrow Shirts	₹5,515.70	2,619.96	1,516.82	1,378.92
S.C.Goho & Co. re B.B.Acharya	200.00	95.00	55.00	50.00
Sisson & Delay Partition 23, Trafalgar Street	₹ 537.00 16.00	262.68	152.07	138.25
	553.00			
20 Sisson & Delay re Exchange Contract regulation	700.00	332.50	192.50	175.00
Sisson & Delay re Quereshi Carpets	50.00	23.75	13.75	12.50
	7,018.70	3,333.89	1,930.14	1,754.67
Entertainment A/C				
Sundry Payments	₹ 200.00	95.00	55.00	50.00
30 Newspapers A/C 42:98		20.43	11.81	10.74
Sales A/C				
Goods short delivered	57.00			

Sheet "A"  
referred to in  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967

In the High Court of the State of Singapore, Island of Singapore	Goods short delivered	160.00			
	Goods short delivered	91.20			
	Goods short delivered	<u>180.00</u>			
No.13(a)		489.20	232.37	134.53	122.30
Sheet "A" referred to in Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 (continued)	Survey Fees	200.00	95.00	55.00	50.00

D/N Hardial Singh & Sons

Freight:

10

Guthrie & Co., share of freight on 271 Bales Cotton Yarn	\$1,594.83
American President Line on 35 Bales Cotton Yarn	209.19
Tan Guan Lee & Co., Ltd., on 61 Bales Cotton Yarn	<u>356.42</u>
	<u>\$2,160.44</u>

No.13(b)

SHEET "B" REFERRED TO IN PARTICULARS OF ITEMS OF THE FURTHER, FURTHER  
AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 31st March 1967

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

		Total	Freight	Transport & Storage	S.Harbour Board	Repair Vehicle	Coolie Hire	Commission & Brokerage	Legal Charges	L/C Charges	Cox & Kings
31	Jul. 7	Guthrie & Co.	561.46	561.46							
58	8	S'Pore Baggage & Transport	90.00		90.00						
157	15	S.H. Board	10,275.27		10,275.27						
160	15	Ban & Co.	195.00		195.00						
161		Sin Hup Seng	313.79		-	313.79					
167		Transport & Storage	388.00		388.00						
191		Coolie Hire & Cartage	17.95				17.95				
215	17	Comm. & Brokerage	13.58					13.58			
272	22	Sisson & Delay Opening L/C 2548	1,000.00						1,000.00		
318	29	S'pore Baggage & Transport	105.00		105.00						
331	29	Ban Lee Seng	1,041.85		1,041.85						
373	31	Netherlands Trading Scty	1,541.46							1,541.46	
375		National Bank	1,030.28							1,030.28	
379B		Mercantile Bank godown Charges	1,572.50		1,572.50						
426B	Feb. 5	S.H. Board	5,931.83		5,931.83						
503	18	"	2,944.70		2,944.70						
543	23	Alkaff & Rent	500.00		500.00						
560	25	East Asiatic Co Frt 15c/s	277.13	277.13							
600	29	Cax Fittings	68.34								68.34
602		-do-	41.61								41.61

No.13(b)

Sheet "B"  
referred to in  
Particulars of  
Items of the  
Further, Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
31st March 1967

In the High Court of the State of Singapore, Island of Singapore			Total	Freight	Transport & Storage	S. Harbour Board	Repair Vehicle	Coolie Hire	Commission & Brokerage	Legal Charges	L/C Charges	Cox & Kings			
No.13(b)			604	Feb	M.B.Charges rent 90 R. Road	90.00					424.00				
Sheet "B" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 (continued)			632		S.H.B.Charges	167.37	167.37								
			686	15	Cox Fittings	1,662.82						1,662.82			
			718		Sisson & Delay Chia Kim Bee Hung Hua Trd Co.	424.00				424.00					
			1013	30	M.B.Charges H.S. & Co. K.L. Ibrahim & Sons	573.48					573.48	L/C 93/2928			
					Seo Hai Guan T.A.M.Abdul	1,350.00			1,350.00						
					Asis	3,000.00			3,000.00						
					Yoeu Hing Trd Co.	753.74			753.74						
						200.00			200.00						
						36,181.16	838.59	3,482.00	19,869.17	313.79	17.95	5,317.32	1,424.00	3,145.22	1,772.77
					G.S. & Co.	17,186.05	398.32	1,654.11	9,437.86	149.05	8.53	2,525.72	676.40	1,493.99	842.07
					H.S. & Co.	9,949.82	230.62	957.65	5,464.02	86.29	4.93	1,462.27	391.60	864.93	487.51
					Bajaj Textile	9,045.29	209.65	870.59	4,967.29	78.45	4.49	1,329.33	356.00	786.30	443.19

## No.13(c)

SHEET "C" REFERRED TO IN PARTICULARS OF ITEMS OF THE FURTHER, FURTHER  
AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 31st March 1967

In the High Court  
of the State of  
Singapore,  
Island of  
Singapore

V.No. 1952	Detail	Total Exp.	Repair to Vehicles	Coolie & Cartage	Transport Storage	Cox & Kings	S.H.B.	Relation Sale 1950	Legal Charges	Insurance	Purchase before 15/5
385	Feb. 7 Sin Hup Seng	196.74	196.74								
419	9 Coolie Hire	18.00		18.00							
554	18 Transport & Storage	337.00			337.00						
556	18 Ban & Co.	175.00			175.00						
798	Mar. 1 Ban Lee Seng Petrol	137.45			137.45						
799	4 Sin Hup Seng	118.35	118.35								
1018	17 Cox & Kings	121.40				121.40					
1135	20 Coolie Hire & Cartage	25.50		25.50							
1176	22 - do -	51.00		51.00							
1224	25 - do -	68.85		68.85							
1332	31 - do -	46.40		46.40							
1544	Apr. 9 S'pore Harbour Board	2162.58					2162.58				
1967	30 Cox & Kings	147.61					147.61				
1969	30 - do -	3236.99					3236.99				
2557	May 3 Ban & Co. Petrol	195.00			195.00						
2339	14 Coolie Hire & cartage	2.55		2.55							
2434	17 - do -	22.10		22.10							
2621	26 - do -	63.75		63.75							
2634	27 - do -	32.30		32.30							
2654	Tong Tai Lee Wee	1000.00						1000.00			
2692	29 Coolie Hire & Cartage	81.60		81.60							
2807	3 S'pore Harbour Board	160.04					160.04				
3087	May 16 S. Baggage & Tr. Carpets	130.00			130.00						

No.13(c)

Sheet "C"  
referred to in  
Particulars of  
Items of the  
Further, Further  
and Better  
Particulars of  
the Defendants'  
Amended Counter-  
claim delivered  
31st March 1967

In the High Court of the State of Singapore, Island of Singapore	V.No. 1952	Detail	Total Exp.	Repair to Vehicles	Coolie & Cartage	Transport Storage	Cox & Kings	S.H.B.	Relation Sale 1950	Legal Charges	Insurance	Purchase before 15/5
Sheet "C" referred to in Particulars of Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 (continued)	3260	May 23	S. Baggage & Tr. Carpets	133.00		133.00						
	3095		Transport & Storage	205.00		205.00						
	3272	23	Coolie & Cartages	52.70		52.70						
		30	1950 Sale relate paid Hong Bee K.L.	1072.82					1072.82			
	3590	7	Sin Hup Seng	62.75	62.75							
	3592	7	S.H.B.Charges	137.09				137.09				
	3600	21	Ban & Co.	90.00		90.00						
	3940	21	S.H.B.	1453.17				1453.17				
	3976	21	Norwich Union Fire Yarn to Karachi	144.37							144.37	
				11881.11	377.84	464.75	1402.45	121.40	7297.48	2072.82		144.37
4029	July 25	Coolie Hire	53.60		53.60							
5317		Produce Credit Note to Keng Hoa	60.00						60.00			
4695		S.H. Board	261.06					261.06				
5317	19	William Jacks & Co.	348.14									348.14
	29	Sisson & Delay Transfer 45/47 & 74 Ampang St. K.L.	425.50							425.50		
			13029.41	377.84	518.35	1402.45	121.40	7558.54	2132.82	425.50	144.37	348.14
		Gian Singh & Co.	6188.98	179.47	246.21	666.17	57.66	3590.30	1013.09	202.12	68.58	165.38
		H.S. & Co.	3583.08	103.91	142.55	385.67	33.39	2078.60	586.52	117.01	39.70	95.73
		Bajaj	3257.35	94.46	129.59	350.61	30.35	1889.64	533.21	106.37	36.09	87.03
			13029.41	377.84	518.35	1402.45	121.40	7558.54	2132.82	425.50	144.37	148.14

No.13(d)

SHEET "D" REFERRED TO IN PARTICULARS OF ITEMS  
OF THE FURTHER, FURTHER AND BETTER PARTICULARS  
OF THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 31st March 1967

In the High  
 Court of the  
 State of Singa-  
 pore, Island  
 of Singapore

BAJAJ TEXTILES

No.13(d)

1951					
May	15	By Cash	111		800.00
	18	By Cash (Thur- asingham)	114		150.00
	19	To M. Bank (M.C. Yeow)	85	175.00	
	23	By Indian Bank	117		10,000.00
	31	By Hong Kong Bank	121		5,000.00
June	2	To M. Bank	92	5,000.00	
	4	To Hong Kong Bank	93	20,000.00	
	7	By M. Bank	125		31,196.98
20	8	To Municipal Fund	94	481.91	
	12	By Indian Bank	129		10,000.00
July	7	By Bajaj Tex- tiles Indian Bank	146		25,000.00
		By Common Cashier	149		14,915.60
		By M.B.	151		15,000.00
	19	To Indian Bank	116	2,000.00	
30		By Indian Bank	155		25,000.00
	25	By "	158		20,000.00

Sheet "D"  
 referred to in  
 Particulars of  
 Items of the  
 Further,  
 Further and  
 Better Parti-  
 culars of the  
 Defendants'  
 Amended Counter-  
 claim delivered  
 31st March 1967

In the High Court of the State of Singapore, Island of Singapore	31	By Command Cashier	1	8,200.41	
	Aug. 1	" "	2	18,892.25	
	31	" "	22	2,335.45	
No.13(d)	July 10	By Indian Bank	149	10,000.00	
Sheet "D" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 (continued)	Sept.10	By N. Bank	30	125,000.00	
	17	By Indian Bank	35	300,000.00	
		By Cash	"	1,000.00	
	20	By Cash	38	1,000.00	
	26	By M. B.	42	30,000.00	10
	29	By Com. Cash	45	6,874.80	
		By " "	"	1,516.95	
	Oct. 4	By M.B.	49	25,000.00	
	10	By M.B.	54	15,000.00	
	15	By M.B.	57	11,000.00	
	19	By M.B.	60	25,000.00	
	23	By O.C.B.C.	63	20,000.00	
	25	By Indian Bank	64	700.00	
		To M.B.	20	7,000.00	
	31	By Indian Bank	69	4,000.00	20
		To Indian Bank	22	4,000.00	
		To Indian Bank	23	15,000.00	
	Nov. 7	By M.B.	74	15,000.00	
	5	By M.B.	75	25,000.00	
	8	By M.B.	78	10,000.00	
	9	By M.B.	79	10,000.00	
	16	By M.B.	84	10,000.00	

	13	By M.B.	84		5,000.00	In the High Court of the State of Singapore, Island of Singapore
	20	By Indian Bank	87		30,000.00	
		To Indian Bank	36	50,000.00		
	22	By Indian Bank	88		20,000.00	No.13(d)
		By " "	-		10,000.00	
	29	By Bank of India	93		10,000.00	Sheet "D" referred to in Particulars of Items of the Further, Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1937 (continued)
	Nov.	By Hardial Singh & Sons	J.3		15,000.00	
10	28	To Sisson & Delay	42	65.00		
	Dec. 4	To Indian Bank	45	10,000.00		
	Nov. 29	By Indian Bank	94		10,000.00	
	Dec. 1	By " "	98		8,000.00	
		5 By " "	101		10,000.00	
		10 By M. Bank	104		10,000.00	
		19 By Indian Bank	112		9,007.63	
		20 By Indian Bank			25,000.00	
		" By " "			5,141.69	
20	21	To Cash	54	6,500.00		
	24	To M. Bank	60	6,000.00		
	26	By Indian Bank	117		6,000.00	
		By Cash			6,500.00	
	20	By M. Bank	119		11,200.74	
	29	By M. Bank	120		13,417.70	
		By " "			35,000.00	

In the High Court of the State of Singapore, Island of Singapore <u>                    </u> No.13(d)	31 By Cash	121		1,000.00
	To Retail Drs. Control	J.3	83,932.44	
	By Staff	6		500.00
	By Rent	13	934,558.35	

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1,144,712.70 1,144,712.70

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Sheet "D" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counterclaim delivered 31st March 1967 (continued)

## No.13(e)

## No.13(e)

Sheet "E" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counterclaim delivered 31st March 1967

SHEET "E" REFERRED TO IN PARTICULARS OF ITEMS OF THE FURTHER, FURTHER AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM delivered 31st March 1967

10

Mr. Inder Singh Bajaj

1951				
May 15	To Sundries	J.10	4,850,086.13	
	By Capital	11	-	4,502,379.05
	By Reserve for Bonus etc.	11	-	669.13
	By Textile Purchase	15	-	1,057,641.47
	To Sundries	15	144,265.51	-
	To Assessment		1,986.75	-
	To Hardial Singh	116	63,095.74	-

20

May	To Fire Insurance	17	942.84	-	In the High Court of the State of Singapore, Island of Singapore
	By Textile Sales	"	-	102,054.94	
	By Produce Sales	"	-	13,085.11	No.13(e)
	By General Sales	"	-	13,252.50	Sheet "E" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 (continued)
10	By Textile Purchase	"	-	40,300.00	
	To Sales (Goods)	"	21,101.30	-	
	By Purchase	"	-	1,516.80	
	To Insurance	"	7,854.08	-	
	To Bank Charges	"	12,623.29	-	
	To Sundries	15	53,301.15	-	
	By Joint a/c	18	-	9,916.87	
	By Joint a/c	"	-	7,971.75	
	By Joint a/c	"	-	1,989.43	
20	To Textiles	19	2,348,947.99	-	
	To Produce		245,600.00	-	
	To Retail Debtors	19	40,444.86	-	
	To Sundry Creditors	20	291.11	-	
	By amount transferred from Bajaj Textiles	20	-	934,558.35	
30	By Milap Kaur Estate	20	-	14,282.63	
	By Produce Sale	21	-	2,350.00	

In the High Court of the State of Singapore, Island of Singapore	May	To Kitchen	21	8,609.07		
		To Sales Retail	22	39,086.62	-	
		By Maxwell Road	"	-	7,600.00	
No.13(e)	Dec. 31	To Joint a/c	"	3,506.93	-	
		By Insurance	"	-	325.95	
Sheet "E" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counterclaim delivered 31st March 1967 (continued)		To Legal Charges	23	1,417.50	-	
		By Purchase	24	-	4,433.20	10
		To T. Sales	"	11,195.74	-	
		To "	"	10,701.39	-	
		To T. Purchase	"	91,450.00	-	
		By General Purchase	"	-	8,835.75	
		By Purchases	"	-	10,000.00	
		By balance carried to Bajaj Textiles		-	1,223,345.07	
				<u>7,956,508.00</u>	<u>7,956,508.00</u>	20

## No.13(f)

## No.13(f)

Sheet "F" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counterclaim delivered 31st March 1967

SHEET "F" REFERRED TO IN PARTICULARS OF ITEMS OF THE FURTHER, FURTHER AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM delivered 31st March 1967

BAJAJ TEXTILES (General Ledger)

1952						
Jan. 1	To balance b/f from A.8		1,223,345.07	-		
3	By M. Bank	125	-	11,308.88		30
	" "	"	-	11,287.54		
	" "	"	-	6,939.68		
11	" "	129	-	20,000.00		
	" "	"	-	3,515.52		
	" "	"	-	4,475.39		

	Jan.	By M. Bank	130	-	4,719.48	In the High Court of the State of Singapore, Island of Singapore <u>                    </u> No.13(f)
	18	By I. Bank	133	-	5,252.43	
	23	By M. Bank	135	- -	23,078.57	
	24	By I. Bank	"	-	9,064.46	
		To N.T.S.(B/P)	71	9,064.46	-	
	25	To M. Bank	73	20,000.00	-	
		By I. Bank	135	-	20,000.00	
	30	By I. Bank	137	-	57,872.34	
	31	To I. Bank	74	50,000.00	-	
10		To I. Bank	"	50,000.00	-	
	Feb. 1	By M. Bank	140	-	25,000.00	
	4	By M. Bank	141	-	25,000.00	
	6	By I. Bank	142	-	4,617.21	
	13	By I. Bank	144	-	7,234.36	
		To M. Bank	78	40,000.00	-	
	16	To I. Bank	"	24,000.00	-	
	17	By I. Bank	145	-	40,000.00	
	18	By I. Bank	146	-	24,000.00	
	20	To M. Bank	76	50,000.00	-	
20	21	By I. Bank	147	-	5,308.51	
	22	To I. Bank	79	30,000.00	-	
		To H.S.B. Corp.	80	20,000.00	-	
	26	By E. Bank	148	-	50,000.00	
		By E. Bank	"	-	50,000.00	
	27	To E. Bank	81	10,000.00	-	
		By M. Bank	149	-	10,000.00	
	29	By I. Bank	150	-	18,127.74	
30	Mar. 12	To American Presid.Lines	83	190.17	-	
	19	To Tan Guan Lee & Co. Ltd.	84	324.02	-	
	21	By Cash	157	-	2,000.00	
	26	To Sisson & Delay	84	45.00	-	

In the High Court of the State of Singapore, Island of Singapore  No.13(f)  Sheet "F" referred to in Particulars of Items of the Further, Further and Better Particulars of the Defendants' Amended Counter-claim delivered 31st March 1967 (continued)	Apr. 22	By N.T.S.	5	-	5,000.00	
		To "	87	5,000.00	-	
	May 15	To "	90	5,000.00	-	
		By I. Bank 24-3-52	158	-	31,614.36	
		By I. Bank 4-4-52	2	-	5,944.32	
		By M. Bank 5-4-52	2	-	5,741.44	
		By I. Bank 14-3-52	156	-	5,000.00	10
		By Property Control a/c	J.60	-	375,000.00	
		By I. Bank 20-3-52	157	-	324.02	
		By M. Bank 29-3-52	159	-	333.33	
		To I. Bank 6-3-52	82	464.53	-	
	Dec. 31	By Suspense	J.64	-	6,200.00	20
		By Bonus a/c	"	-	590.72	
		By Bajaj Textiles Ltd.No.2		-	267,500.00	
		By Gian Singh & Co. Ltd.	J.68	-	395,382.95	
				<hr/>		
				1,537,433.25	1,537,433.25	
				<hr/> <hr/>		

No.13(f)

SHEET "G" REFERRED TO IN PARTICULARS OF ITEMS OF THE FURTHER, FURTHER  
AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 31st March 1967

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

JOINT ACCOUNT EXPENSES PAID BY BAJAJ BROS. OSAKA  
(In respect of Cotton Yarn)

No.13(g)

		<u>Storage</u>	<u>Shipping</u>	<u>Packing</u>	<u>Insurance</u>	<u>Travelling</u>	<u>Salary</u>	<u>General expenses</u>	
52/2	Refund of deposit							7,653.07	
3	Storage	1,392.18	1,392.18						
4	Storage & Shipping £211.8.5	4,404.75	2,592.57	1,812.18					
9	Repacking charges	2,377.21		2,377.21					
10	" "	3,878.14		3,878.14					
11	" "	363.43		363.43					
12	Repacking & Storage	1,706.53	810.25	896.28					
13	" "	2,116.86	821.58	1,295.28					
62	" "	2,269.89	375.24	1,894.65					
68	Packing	803.00		803.00					
69	Repacking charges	906.36		906.36					
70	Insurance	786.71			786.71				
71	Shipping & Storage	520.82	425.30	95.52					
88	Insurance	1,614.57			1,614.57				
89	Storage	24.14	24.14						
90	Repacking & Cartage	400.07		400.07					
91	Storage	1,271.75	1,271.75						
92	Shipping & Storage	460.89	205.08	255.81					
93	" "	410.60		410.60					
94	Travelling Expenses	317.43				317.43			
95	Salary	1,828.64					1,828.64		
96	Shipping & Storage	2,593.89	2,115.30	478.59					
100	Certificate Fee	429.29						429.29	
		<u>₹38,530.22</u>	<u>10,033.39</u>	<u>6,242.63</u>	<u>9,624.49</u>	<u>2,401.28</u>	<u>317.43</u>	<u>1,828.64</u>	<u>8,082.36</u>
Gian Singh & Co. Ltd.		18,301.86	4,765.86	2,965.25	4,571.64	1,140.61	150.78	868.60	3,839.12
Hardial Singh & Sons		10,595.80	2,759.18	1,716.72	2,646.73	660.35	87.29	502.88	2,222.65
Bajaj Textiles		9,632.56	2,508.35	1,560.66	2,406.12	660.32	79.36	457.16	2,020.59
		<u>₹38,530.22</u>	<u>10,033.39</u>	<u>6,242.63</u>	<u>9,624.49</u>	<u>2,401.28</u>	<u>317.43</u>	<u>1,828.64</u>	<u>8,082.36</u>

Sheet "G"  
referred to in  
Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967

No. 13(h)

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

SHEET "H" REFERRED TO IN PARTICULARS OF ITEMS OF THE FURTHER, FURTHER  
AND BETTER PARTICULARS OF THE DEFENDANTS' AMENDED COUNTERCLAIM  
delivered 31st March 1967

No.13(h)

JOINT ACCOUNT

Sheet "H"  
referred to in  
Particulars of  
Items of the  
Further,  
Further and  
Better Parti-  
culars of the  
Defendants'  
Amended Counter-  
claim delivered  
31st March 1967

		Total	Textile Allowances	Storage	Mending Carpets	S.H.B.	Cooliage & Cart.	Tr.Ex- penses	Gen. Exp.	Rent	Salary	L. Charges
1953	Payment by H.S. K.I.											
Jan.	Melap Kaur Estate Rent Refunded	58.00								58.00		
	Tappers Salary	43.50									43.50	
	Chartered Bank Case	40.90										40.90
	Credit Notes	2,207.10	2,207.10									
	Cox & Kings	134.32		134.32								
Feb.	Cash - Carpets	35.00			35.00							
	S.H.B.	554.66				554.66						
April	Coolie Hire & Cart.	15.10					15.10					
	S.H.B.	2,343.70				2,343.70						
Sept.	Credit Notes	5,256.00	5,256.00									
Dec.	Overhead charges	70.45						44.50	25.95			
	Credit Notes	187.55	187.55									
		<u>₹10,946.28</u>	<u>7,650.65</u>	<u>134.32</u>	<u>35.00</u>	<u>2,898.36</u>	<u>15.10</u>	<u>44.50</u>	<u>25.95</u>	<u>58.00</u>	<u>43.50</u>	<u>40.90</u>
Gian Singh & Co. Ltd.	47½%	5,199.48	3,634.06	63.80	16.62	1,376.72	7.17	21.14	12.33	27.55	20.66	19.43
H.S. & Sons Ltd.	27½%	3,010.23	2,103.93	36.94	9.62	797.05	4.15	12.24	7.14	15.95	11.96	11.25
Bajaj Textiles Ltd.	25%	2,736.57	1,912.66	33.58	8.76	724.59	3.78	11.12	6.48	14.50	10.88	10.22
		<u>₹10,946.28</u>	<u>7,650.65</u>	<u>134.32</u>	<u>35.00</u>	<u>2,898.36</u>	<u>15.10</u>	<u>44.50</u>	<u>25.95</u>	<u>58.00</u>	<u>43.50</u>	<u>40.90</u>

No. 14

DEFENDANTS' REPLY TO PLAINTIFFS' AMENDED  
DEFENCE TO COUNTERCLAIM delivered 2nd  
May 1967

In the High  
 Court of the  
 State of Sing-  
 apore, Island  
 of Singapore

No. 14

Defendants'  
 Reply to  
 Plaintiffs'  
 Amended  
 Defence to  
 Counterclaim  
 delivered  
 2nd May 1967

10 1. The Defendants join issue with the  
 Plaintiffs on their reply and defence to  
 counterclaim, and in further answer thereto  
 will say that if the claim is otherwise barred  
 by limitation which is denied, the Plaintiffs  
 by their affidavit of the 20th August, 1963,  
 have claimed that the Defendants' debt if it  
 arises, arises on a running account which of  
 itself is an acknowledgment of the said debt  
 and a promise to pay.

20 2. Further from the year 1952 up and until  
 the year 1963, when the proceedings herein  
 were commenced, on numerous occasions the  
 Plaintiffs herein met the Defendants and  
 acknowledged the debt and promised to pay  
 same but repeatedly asked for time.

Dated and delivered this 2nd day of May, 1967.

Sd. L.A.J. Smith

Solicitor for the Defendants.

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

No. 15

COURT NOTES OF COUNSEL'S SPEECHES AND  
OF EVIDENCE 2nd May 1967

No. 15

Coram: CHUA, J.

Court Notes of  
Counsel's  
Speeches and  
of Evidence

O'Connor for Plaintiffs.

L.A.J. Smith for Defendants.

2nd May 1967

Plaintiffs'  
Counsel's  
Opening Speech  
2nd May 1967

O'Connor: Plaintiffs' claim is for \$1336.35 for goods sold and delivered by specially endorsed writ. Application under O.14 made - defence filed admitting claim but alleging counterclaim for large sum. Leave granted to defendants to defend the action upon payment of \$1336.35 into Court. Sum of \$1336 paid into Court.

10

Figure in counterclaim amended several times, now at \$690,377.66.

Three applications for particulars from Defendants. First order of 18th February, 1966 - particulars filed on p.9 of bundle of pleadings, up to p.40; 2nd order on 25th October, 1966 - particulars filed - p.41 of bundle; 3rd order - further particulars filed - p.42 onwards.

20

Position now on pleadings - plaintiffs' claim admitted subject to counterclaim and counterclaim stated on p.5 of bundle para 8 "on running account". Onus of proof now on Defendants and they have to start.

Defendants'  
Counsel's  
Opening Speech  
2nd May 1967

Smith: I have first an application to make - to file a reply to further amended defence to counterclaim arising out of plea of limitation.

30

(Court: Application granted.)

Affidavit of Inder Singh on 20th August, 1963 (encl. 8). para 3 - admission there was a running account but he said it is distinct and separate issue from plaintiffs'

cause of action. See para. 4.

Clear there is running account and that sum is due to one or the other. Whatever is due is intended to be paid. Plaintiffs said \$11,846 due to him on the running account.

10 Murugason applied for particulars and they were supplied. Murugason thought they were sufficient. Pleadings closed and Plaintiff gave Notice of Trial in normal course of events. 2 years later when case came on list Drew & Napier came into the picture and they made first of several applications for particulars just before case was due to be heard and case had to be taken off the list.

There is one mistake, the sum of \$43,000 which should not be debited to the plaintiff Co. and we abate our claim by that amount. Evidence will be given on that.

20 I propose to give evidence on Limitation and as for the rest it is question of facts and figures and if my learned friend consents Court could refer accounts to Registrar who could give certificate as to what is or is not due.

30 (O'Connor: Substantial point arises, is there such a claim as a running account? My learned friend has not asked for accounts to be taken, no prayer for it, it is simply a claim on running account. We would like to know what it is and how it binds us and there is question of Limitation. Ready to go through the accounts.)

My learned friend objects to course I propose, I will call evidence.

Calls -

D.W.1 Balwant Singh - a.s. (in English):

Xd. by Mr. Smith:

40 Managing Director of defendant firm; living at 82 Meyer Road, Singapore 15.

This claim goes back to 1951. On 15th May,

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Counsel's Opening Speech

2nd May 1967  
(continued)

Defendants' Evidence

Balwant Singh examination

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1951 there was a split amongst the partners in the firm of Gian Singh & Co., Singapore, Bajaj Textiles, Singapore, Hardial Singh and Co., K.L. Bajaj Brothers, Japan, Bajaj Bros. Ltd., Bombay. They were all common partners but Inder Singh was not shown as a partner in 1951, he was running the firm of Bajaj Bros. Ltd., Bombay, Bajaj Textiles Mills Ltd., Bombay, Inder Singh & Co., Bombay and other subsidiary firms. It was understood that Hira Singh, Hardial Singh and I were all partners in the Indian concerns and Inder Singh was a partner in the Malayan concerns. In 1951 we dissolved the partnership, all four of us. Assets were valued by auditors and I arranged for individuals to get properties and goods. I and Hira Singh decided to take over Gian Singh & Co.; Inder Singh took over the firm of Bajaj Textiles along with the property at 31 Raffles Place.

10

Prior to the dissolution of partnership large quantities of goods had been ordered from all parts of the world, confirmed letters of credit through the banks had already been established; in some cases where credit had not been given, firm contacts had already been entered into. These goods had to be split up according to the arbitrators' decision in the percentage of 27 $\frac{1}{2}$ % to Hardial Singh, 25% to Inder Singh, 23 $\frac{3}{4}$ % to Hira Singh and 23 $\frac{3}{4}$ % to me.

20

On arrival of these goods at Singapore they were supplied as per the arbitrators' decision to Messrs. Bajaj Textiles at request of Inder Singh and to Hardial Singh and 47 $\frac{1}{2}$ % i.e. both Hira Singh and my shares were retained by Gian Singh & Co.

30

Gian Singh & Co. was the principal firm conducting the business with all parts of the world. On the supply of merchandise having been given when the monies were asked for they were not forthcoming. In the first instance it was stated to Hira Singh and me as we had the necessary banking facilities and that we could get goods from the banks against trust receipts of 90 days that they would make the payment along with the interest and commissions of the banks on the due date.

40

When the due dates came along one pretext or another was found to defer payment and Hira Singh and I had to bear the burden of making payment to the banks for 100% of value of the merchandise irrespective of the fact that we had only received 47 $\frac{1}{2}$ % of the goods.

10 At that period there was a genuine desire amongst the brothers to co-operate with one another as no doubt the accounts will show because there were a lot of cheques being given and taken to one another. There had been, perhaps, 100 of request made for this account to be cleared by coming to some arrangement but Inder Singh, although promising eventual payments on these occasions, had just tried to ward off the evil day. Between 1952 and 20 1963 I met Inder Singh over this matter and generally on many occasions and I raised this matter of payment due to Gian Singh & Co, and he never denied that money was owing. He had always asked for time to pay, since no money was forthcoming I had to give time

On 1st January, 1952, both Gian Singh & Co. and Bajaj Textiles became limited companies. When partition took place we were not limited companies. All assets taken over by the limited companies

30 The money was mainly for goods sold and delivered, there could be some instances where loan was given and not returned.

There has been no specific account of the nature that Inder Singh has brought out. In fact in our books all along there has been one running account and as Inder Singh used to acknowledge his debts we really have no other account. There is only one account in our books of the transactions between Inder Singh and me.

40 It is true there is a sum of \$1335 odd due to Inder Singh on some recent sale of goods that had had made and on which he had made a request that payment be made to him and we have not denied this sum. I don't remember if this is end of the running account but if entered in our books it would be in the running account.

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As result of Plaintiff's applications for particulars I had accountants to go into my books and I have filed the particulars as appear in our books; I can produce all the books if required.

(Smith: Pages 10 - 23 of pleadings.)

This is the running account in the books. Inder Singh had not specifically seen this figure of \$690,377.66 at bottom of p.23 but he had known however that there was a large sum of money due to us. As conditions in the market were deteriorating and continued to deteriorate Inder Singh asked for time to pay.

10

Accounts for 1961 appear on pp.21 to 23. The books are available for inspection by Inder Singh if he wishes to inspect.

I did see Inder Singh in 1961 and I mentioned to him this account. I mentioned the amount owed by him - a sum in excess of \$600,000 and I requested payment. He asked for time. He mentioned that conditions in the market were bad.

20

Inder Singh never suggested to me that any of my figures were wrong or that no sum was owing to me.

(Smith: P.8 of pleadings para 2).

Inder Singh never suggested to me before that I owed him \$11,846.00 on a running account. He has never written to me on it and he has never suggested it to me. This is something completely new.

30

I have invited Inder Singh to look at the books of the running account and also his accountant. In fact Inder Singh had been to our company to inspect our books on several occasions and his accountants had also been to check on several occasions. I do not know if they had taken full copy of the account but I know they have taken extracts from the books. No correspondence has ensued on those extracts.

I myself have notice an error in my account to the extent of \$43,000. There is a sum of

40

₹43,000 apparently remitted by Gian Singh & Co. Ltd. to Hardial Singh & Co., K.L. This ₹43,000 has been entered as a debit to the account of Bajaj Textiles Ltd. which ought not to have been done. On seeing this my first reaction has been to put it before this Court to reduce the outstanding due from the plaintiff Company.

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10 On many occasions I have suggested to Inder Singh that we get accountants to go into the accounts but he has been deferring it all the time.

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The books are kept in the course of business and the figures were taken from them.

(Smith: P.25 of pleadings - "Signed by I.S. Bajaj").

Defendants' Evidence

That is Inder Singh Bajaj. In that year plaintiff Company not a Limited Company.

Balwant Singh examination

(Smith: P.26 "J. Pal Singh").

2nd May 1967  
(continued)

20 "J. Pal Singh" would be either the attorney of Inder Singh or an official in the Bajaj Textiles Ltd. signing for the goods.

(Smith: P.26 "Yakoob").

Yakoob was the manager of Bajaj Textiles Ltd., in 1951 he would be manager of Bajaj Textiles Co.

(Smith: P.26 "Japal").

He is an official in Bajaj Textiles.

(Smith: P.33 "signed by official B.T.").

Signed by an official B.T., I have found some of the delivery orders and some of the bills, they will be produced if required.

30 Inspection of everything available offered to Inder Singh but he has not inspected.

(Smith: Reply & Defence to Counterclaim filed by plaintiff dated 19th Sept. 1963, para. 2).

I have to look up the accounts to see if these sums were paid but I remember the sum of ₹792 having been paid

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By the Court

Court: This Court cannot be expected to go into the accounts, it will take days. I think the Court should first decide on the issue whether the defendants have a cause of action and if they have whether their claim is barred by limitation. If the Court decides there is a cause of action and it is not barred by limitation I would then refer the accounts to the Registrar who could go into it and certify as to what is or is not due to the defendants.

10

Plaintiffs'  
Counsel

2nd May 1967

O'Connor:

I agree. I will confine my cross-examination to the two issues.

Defendants'  
Counsel

Smith: I will produce the books and other documents so that they are before the Court

20

Defendants'  
Evidence

Balwant Singh  
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2nd May 1967

XXd. by Mr. O'Connor:

Yes my claim is on the running account; for goods sold and delivered and others that I have mentioned in my examination-in-chief.

It is an entry for goods sold and delivered for which Inder Singh has signed and his officials have signed; there are the signed delivery orders. We have handed the books to my solicitors 2 or 3 years ago and always been available for inspection.

30

The running account is recorded in the ledger; the delivery orders are part of the running account.

The running account consisted mainly of goods sold and delivered. There are transactions of money lent, most if not all done by cheques; yes cheques also in the running account.

(O'Connor: Your affidavit of documents does not mention cheques - affidavit of 25th Feb., 1966?)

Yes these were all the documents I disclosed. As more and more further particulars were asked for we had to dig into the records which pertain to the running account.

10 Yes the account as such is in the ledger; Yes ledger not signed by Inder Singh. Yes the only signatures I have of plaintiff are in the delivery orders, bills.

If the original delivery orders are produced one would see who signed them, probably the chop of plaintiff Company would be on it.

(O'Connor: P.9 (b) ).

Yes particulars given on pp. 25 to 32).

Yes up to 22/3/52. There were goods sold and delivered after 1952.

20 (Smith: See p.14 March 30th two sales).

(O'Connor: P.51).

It is May 1951 to November, it would be Bajaj Textiles the partnership firm. As already explained both Bajaj Textiles and Gian Singh Co. were partnership firms. On 1st January 1962 Gian Singh & Co. became a limited company and I think Bajaj Textiles also became a limited company, 1st January, 1962 or soon thereafter.

30 Q. Should not your claim be against the firm and not the limited company?

A. Gian Singh & Co. Ltd. took over all the assets and assumed all the responsibilities of Gian Singh & Co. as from the 1st January 1952. Therefore this account of Bajaj Textiles would appear in books of Gian Singh & Co. Ltd. and whatever entries pertained to Bajaj Textiles would be carried on into Gian Singh

40

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& Co. Ltd's books. Yes the sum due up to 31st December, 1951 would be due from Bajaj Textiles the firm.

The position is this. In actual fact goods have been given by Gian Singh & Co. at request of Inder Singh. I think he was shown as sole proprietor. The monies were owed by Bajaj Textiles as on 31st December 1951 and as Gian Singh & Co. Ltd. came into being on 1st January, 1952, and similarly Bajaj Textiles came into being and assuming all the assets and liabilities of the firm this sum was due from the limited Co.

10

I have never been a director of the plaintiff Co. I don't know of my personal knowledge if Bajaj Textiles Ltd. took over the assets and liabilities of the firm but normally that would be the case.

- Adjourned to 2.30 -

Intld: F.A.C.

20

2.30 Hearing resumed.

D.W.1 Balwant Singh - o.h.f.a. s(in English):

XXd. by Mr. O'Connor (Contd.)

Gian Singh & Co. Ltd. took all the assets of the Gian Singh & Co.

(O'Connor: Look at p.52 last item - there is a credit of 934,558.35).

It would appear that this is a credit but look at p.53 there is a debit balance of 1,223,345.07 and if one is deducted from the other the sum would be 1,223,345.07 debit carried forward as shown on p.54.

30

P.53 sets out the various transactions and it will be clearly seen that debts are for textiles sold and delivered and for goods sold and delivered. Yes p.53 is in name of Inder Singh. He was the proprietor of Bajaj Textiles and there can be no differentiation between the two.

Inder Singh was one of the partners who took 25% of the assets of the Malaysian firms. It was at his request that Gian Singh & Co. delivered the goods to Bajaj Textiles of which he was the proprietor. This would explain p.53 how it came to be headed "Mr. Inder Singh Bajaj". To the best of my knowledge on partition he became sole proprietor of Bajaj Textiles.

10 Yes on p.54 I carried debit of 1,223,345.07 in name of Bajaj Textiles. On p.53 you will see that account of Inder Singh stood at debit of 1,223,345.07. on p.54 the balance brought forward was the same amount which was put into account of Bajaj Textiles as we did not differentiate between the two. Yes as on that date that sum due from the firm and not from the limited company. Yes balance on 31st December 1952 had come down to 395,382.95

20 May I refer to entry of 31st December, 1952, on p.54 of \$267,500, it will be seen that credit has been given to Bajaj Textiles Ltd., No. 2 A/c.

(O'Connor: See p. 10).

Yes it is account of Bajaj Textiles, Ltd. for 1952.

(O'Connor: How do you reconcile these two accounts?).

30 On p.11 there is a debit entry, 10th entry of 395,382.95, it also appears as entry made on 31st December, 1952, it will be further be shown on p.54 the last entry 395,382.95 that this has been transferred from accounts of Gian Singh & Co. the firm and brought into the Gian Singh & Co. Ltd. account, at that stage Bajaj Textiles Co. Ltd. was functioning. We were given to understand by Inder Singh that Bajaj Textiles had ceased to function and the Limited Co, had taken effect or come into being, it was therefore on 31st December, 1952 that this transfer took place.

40 To Court: There was an account in name of Bajaj Textiles and there was an account in name of Inder Singh. The a/c ran up till end of December 1951 in case of Inder Singh and end of December

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1952 in case of Bajaj Textiles and thereafter  
one account in name of Bajaj Textiles Ltd.

On 6th October 1951 I went to India and  
returned on 28th May 1952. When I came back  
Bajaj Textiles Ltd. was functioning. Yes I  
knew it, instruction to account dept. would have  
been given by the auditors at the end of 1952  
and that would explain how all the entries  
pertaining to Bajaj Textiles have been entered  
into as on 31st December, 1952 to account of  
Bajaj Textiles Ltd. I dare say that this trans-  
fer was done with the knowledge of Inder Singh.  
I think he knew, as at that stage we were  
friendly and all these entries which took place  
had to have corresponding entries in the books  
of the Bajaj Textiles Ltd., they should have.  
I cannot remember if I asked Inder Singh  
permission to make the transfer, it happened  
so long ago. What I knew is that in those  
years Gian Singh & Co. was the parent firm  
doing the active trading and Gian Singh & Co.  
Ltd. had to prepare the accounts which are  
now reproduced in the particulars and as and  
when the debit entries took place list of  
this would have been sent to Bajaj Textiles  
Ltd. and to Hardial Singh & Sons Ltd. That  
was the procedure. Whichever entries made  
we sent a list.

10

20

Yes the account books are now in Court.

If I am shown the ledger of 1961 or 1962  
I would be able to say how much was due in the  
running account.

30

(Ledger handed to witness).

This is the ledger of 1961. On p.B5 is the  
account of Bajaj Textiles Ltd. On this page  
there is a debit balance shown of \$673,098.83,  
this entry made November 15th 1961 and is the  
last entry. There is a credit of \$300 given  
to Bajaj Textiles Ltd. (Ex1). In 1961 this is  
the last page. I think there are one or two  
entries in 1962.

(Exhibit 1.)

40

Yes the entry of \$673,098.83 is in pencil,  
and so are other entries in the same ledger.  
As soon as there had been a few entries to credit

of Bajaj Textiles Ltd. these amounts have been taken off from the previous figure and the reduced liability shown.

(O'Connor: You have claimed \$690,377.66, where have you got this figure from?)

10 Please look at p.4 of pleadings to the amended counterclaim to the two entries of 30/3/55 and the entry of 6/3/67. On 6th March 1957 the attorney of Inder Singh, I think it was Rajinder Singh, bought some 25,239 yards of Japanese printed batik sarongs. This was bought on a cash basis. I remember very distinctly that a large majority of these goods had to be purchased by us from the market also on cash basis. As there was a profit of 1 or 2 cents per yard on this particular transaction we made it explicitly clear that we would demand cash for these goods. After having received delivery of 20 these goods we were told that as these goods were meant for export payment would be made as soon as goods had been exported and bills negotiated with the bank. We have waited all along up to today to get back this money; a complete somersault was made as to the terms of payment after the goods had been delivered.

If you add \$15,521.99 to \$673,098.83 it comes to \$688,620.82.

30 This transaction of \$15,521.99 not entered in the books as it was a cash sale. I remember this transaction very clearly as I had to send protest cables to Inder Singh who was then in Bombay and I ever wrote letters on this point.

40 According to the ledger the debit balance in running account is \$673,098.83 but \$15,521.99 had to be added and \$43,000 subtracted. The two items of 30/3/55 appearing in p.4 should also be added. These again were cash sales, goods were taken and shipped to Bangkok, never paid, we have signed delivery orders. The total sum due is \$653,088.57.

In ledger of 1962 April 20th there is some cash given by plaintiffs to us of \$350. After giving credit for this the sum I am claiming is

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₹652,738.57.

(Ledger of 1962 - Ex.2).

I am interested in getting what is due to me and it is ₹652,738.57.

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To Court: The account is in B.19. Balance brought forward was debit 673,098.83 and taking away ₹350 the debit balance would be 672,748.83.

(O'Connor: Look at p.23 of pleadings, the last entry "1500.00").

Defendants' Evidence

Balwant Singh Cross-examination

2nd May 1967 (continued)

In 1961 ledger there is a debit entry of ₹1500 made on 27th May 1961. On p.23 - apparently the account dept, who was asked to look deep into the account by Drew & Napier found that this ₹1500 should have been given as a credit to Bajaj Textiles Ltd. and consequently we find that they have deducted the ₹1500 on p.23. The ledger then was with my solicitors, been there for 3 years, this ₹1500 does not appear in ledger. I am prepared to concede that my claim should be reduced by a further ₹1500.

10

20

(Adjourned to 10.30 tomorrow).

Intld: F.A.C.

Defendants' Evidence

Balwant Singh Cross-examination (continued)

3rd May 1967

Wednesday, 3rd May, 1967.

Suit 910/63 (Contd.)

Counsel as before.

Hearing resumed.

D.W.1 Balwant Singh - o.h.f.a. s(in English):

XXd. by Mr. O'Connor: (Contd.)

(O'Connor: p.53 of pleadings 1st item dr. of ₹4,850,086.13).

30

Next item credit of ₹4,502,379.05. Yes the first item was debit entry.

"To Sundries" used in this instance besides textile goods there would be debts for carpet

dept. for carpets, produce merchandise, wholesale general merchandise, textiles in made up form like bed sheets. I have not been asked specifically for particulars of this item.

(O'Connor: 5th item "To Sundries 144,265.51").

My answer is the same, they were goods supplied to Bajaj on partition. I have not been asked specifically for particulars of this item.

10 (O'Connor: To Hardial Singh, To retail debtors.)

At partition Inder Singh entitled to \$4,502,379.05 of goods so his account credited with it.

Immediately after partition took place there was a large quantity of goods sold which came to account of Inder Singh as he had sold these goods to Hardial Singh and as consequence of that sale there was a loss of \$63,098.74 so that was debited to Inder Singh's account.

20

(O'Connor: No particulars given so I submit not admissible.)

(Smith: Mr. O'Connor has not specified the item he wanted further particulars, but this item not one of them - see his letter of 11th March, 1967.)

30

(O'Connor: Several orders for particulars. I agree I wrote letter of 11th March 1967 but that does not absolve defendant from complying with order.

Smith: Particulars filed as per letter of 11/3/67 - see p.44 of pleadings.)

When I was called by my solicitors the letter from Drew & Napier was shown to me but it was not clear what was wanted but I tried to comply with it as far as I can.

(O'Connor: See letter of 11th March 1967 Ex.3 p.2 "To Gian Singh & Co.

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Balwant Singh Cross-examination

3rd May 1967 (continued)

(Exhibit 3)

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transfer 395,382.95" we asked  
specifically.)

Particulars of this supplied at pp.45 and  
46 of pleadings.

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Yes Sheet "E" attached is p.53.

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(O'Connor: p.53 at bottom "By balance  
carried ..... \$1,223,345.07).

Yes it is large sum of money.

Defendants'  
Evidence

Not right to say that I have not tried to  
recover this large sum from Bajaj Textiles for  
10 to 15 years. I have constantly been  
endeavouring to recover this sum but I have been  
put off time and time again. In 1952 various  
sums received by Bajaj Textiles and by December  
31 the debit balance was reduced to \$395,382.95.  
It was in consequence of the demands made that  
we got part payment in 1952.

10

Balwant Singh  
cross-  
examination  
3rd May 1967  
(continued)

I did make requests for payment of the  
debit balance of \$395,382.95, I don't recollect  
any written demand

20

Yes from 31st December 1952 to date of this  
writ in 1963 the debit balance had increased to  
\$600,000 over.

Even in 1952 when we received large sums  
in payment they were not as a result of written  
demands but verbal ones.

For 1953 and over each subsequent year  
there would have been several requests over each  
year for payment of the monies due and some very  
small amounts have trickled into our books i.e.  
small sums of money had been paid. Each time we  
requested for payment we were asked to give time.  
Verbal requests.

30

Partition on 15th May 1951; goods  
previously ordered were coming in up to 1952.

In 1953, see pp.10 to 23, goods and loans  
were given to Bajaj Textiles.

Yes the debit balance from end of 1952 to

1963 increased from ₹395,382.95 to nearly ₹700,000.

I permitted this to happen as Inder Singh is my brother and I was assisting him.

To Court: It is quite correct to say that I myself have not taken any action to recover this ₹700,000. I am the youngest in the family.

10

I have not sued any of my brothers so far. I am a defendant in this case, I am being sued. I have never been a plaintiff in case against Inder Singh or his Company Bajaj Textiles Ltd. Yes I did sue Bajaj Textiles Ltd. once, can't remember date. (O'Connor: Suit 1102/58 for ₹22,900 - p.1 of Agreed Bundle - Ex. AB.) In the circumstances of that case we had no alternative but to sue. We gave a loan for a few days, that was specific understanding and when we presented the post-dated cheques they were dishonoured and we had to sue. No attempt to make good the sum so we were forced to take action. The present matter is for goods sold and delivered and payments have been made from time to time so I took no action.

20

(O'Connor: P.31 of pleadings.)

30

I agree that by 31st December 1958 debit balance was ₹788,888.69. See item of 22nd April and 28th April sums of 12,900.00 and ₹10,000 debited that was the sum we lent. Yes I did not make any claim for the debit balance when I claimed the ₹22,900 because I had assurances from Inder Singh that he would pay up the amount and furthermore there was nothing in dispute as regards any of the items and as we were businessmen we knew the condition of the textile market, not too good and we had to give him time to settle.

40

I knew about the limitation period. No fear of limitation because we had a running account in our books and Bajaj Textiles agreed there was a running account.

Nothing in writing to Inder Singh that he

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3rd May 1967  
(Continued)

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3rd May 1967  
(continued)

owed me this debt. I was satisfied with his verbal assurances.

(O'Connor: P.6 of AB).

I have not seen this letter before. This is the first time. I have to refer to my books to see if I have received the cheque for \$6032.88 referred to in that letter.

(O'Connor: P 7 of A.B.)

I have seen this for the first time.

(O'Connor: P.8 of AB.)

10

Yes.

(O'Connor: P.9 of AB).

The balance must have been paid.

(O'Connor: These payments do not appear in the 1958 or 1959 account, see p.21).

That is so, I don't see that the \$6032.88 and \$4650.05 entered in the 1958 or 1959 account.

Subject to check if these payments were made credit for them should be given.

20

There are some other items which I have just discussed that should be credited to the plaintiff, been overlooked. My claim should be reduced by a further sum of \$6259.88 and increased by \$548.97. The \$6259.88 was sum paid by Bajaj Textiles and entered in Ledger page 10, I have to ask accountant in what ledger it appears. The \$548.97 is as per Retail Ledger 1954 - 1956 p.12. The sum I now claim is \$688,527.66 less \$43,000.

30

According to 1961 ledger B5 the debit balance at end of year was 673,098.83. To that must be added (1) \$15,521.99, 1957 account; and to that must be added (2) \$2941.50 and (3) \$4526.25 1953 account (4) \$548.97. These sums to be deducted (1) \$6259.88, (2) 1500 (3) \$350 received in 1962, (4) \$43,000. So balance due

is \$645,527.66. Subject to check I would agree that claim be reduced by \$6032.88 and \$4650.05.

10 Yes my original counterclaim was \$27,570.83. This was a claim on specific items; I thought I would not counterclaim for the rest. The \$27,570.83 not on running account but on specific items. Later on I claimed on the running account. Later on I thought this was the appropriate time to counterclaim for the whole balance due to clear my books, I have no desire to appear as a plaintiff in another suit.

(O'Connor: Look at your affidavit of 7th August, 1963 (Encl. 7) (shown to witness)).

We gave particulars of the counterclaim items set out.

20 To Court: Those items set out in the original counterclaim do not appear in the running account. These items do not appear in our ledger because they were goods sold on a cash basis and after goods had been delivered payment had not been made.

O'Connor: Look at p.14 of pleadings entry of 30th March 1955 \$2941.50 and \$4526.25.)

Yes I see them. I apologise to Court. Yes the first two items in original counterclaim do appear in the running account.

- Adjourned to 2.30 -

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Intld: F.A.C.

2.30 Hearing resumed.

D.W.1 Balwant Singh -- o.h.f.a. s(in English):

XXd. by Mr. O'Connor (Contd.)

Bajaj Textiles Ltd. were shown in the Balance Sheet as debtors of my Co. Yes, I think I could get the 1959 Balance Sheet of Gian Singh Co. Ltd. Will try to get it by tomorrow

(O'Connor: Original counterclaim).

In the High Court of the State of Singapore, Island of Singapore

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Evidence

Balwant Singh Cross-examination

3rd May 1967  
(continued)

In the High  
Court of the  
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apore, Island  
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Court Notes of  
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Defendants'  
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Balwant Singh  
Cross-  
examination

3rd May 1967  
(continued)

Yes I said I sued for seven items, yes items 1, 2 and 4 were cash sales I said. Yes first item is a 1955 item.

I have already explained the first and second items were for goods sold and delivered which were meant for export to Bangkok. The understanding was that as soon as the shipment was made we were to receive our monies.

I am the last person to bring matters to Court to wash dirty linen. That was why I did not sue earlier. I brought up those items because I was sued by Inder Singh for a sum of \$1336. Yes I was very annoyed with Inder Singh.

10

To my mind those items were only cash items in the sense that they were goods supplied on a cash basis and money was not paid up.

In the other cases although we were entitled to payment on delivery but because Inder Singh asked for time to pay I did not press.

20

No other cases where goods were supplied to be shipped and payment to be paid on shipment.

It is lamentable that I did not originally counterclaim for the whole amount due.

I don't agree that my original counterclaim was the only amount due in my running account.

This morning I made a mistake when I said the \$2941.50 and \$4526.25 were in the ledger; they are in the particulars but do not appear in the ledger.

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To Court: P.14 items of 2941.50 and 4526.25 do not have any corresponding entry in the journal or other books. I checked the ledger during the lunch interval and I find they do not appear in the ledger. The \$15,521.99 also not in the ledger. They are not in the ledger because of the reasons I have given.

Yes my present claim of \$645,527.66 included the \$27,570.83 originally counterclaimed.

40

Yes first 3 items in original counterclaim are due on 30/3/55, 30/3/55, 7/6/55 not time barred as there was a running account. They are part of the running account not all. I have given my reasons for suing only part of the running account.

In the High Court of the State of Singapore, Island of Singapore

-----  
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Court Notes of Counsel's Speeches and of Evidence

(O'Connor: Your affidavit of 30th August 1963 (encl.9).

10 Inder Singh in his affidavit admitted there was a running account.

As a younger brother I did not at first feel like suing for the whole amount.

-----  
Defendants' Evidence

Yes on 30th August I said running account was \$672,748.83.

-----  
Balwant Singh Cross-examination  
3rd May 1967  
(continued)

(O'Connor: In Oct. 1963 you altered the figure to \$700,319.66.)

Yes.

(O'Connor: On 22nd Feb. 1964 you sworn affidavit (encl.16) that figure is \$690,377.66).

20

Yes.

Yes in Court I altered the figure again.

(O'Connor: P.12).

Yes the transactions in 1953 mainly in cheques given to Inder Singh by us and vice versa. Yes balance at end of 1953 625,956.70. Yes at end of 1954 balance reduced to 625,956.34 (p.14). Yes at end of 1955 balance 639,096.59 (p.15) slight increase; yes at end of 1956 balance 640,903.84 (p.17); yes at end of 1957 balance 671,037.16 (p.19).

30

(O'Connor: Look at the 6 years prior to your filing your final counterclaim - 25th March 1964 i.e. to 25th March 1958. Look at p.21 item 1st April... \$600.)

Yes that was first entry after 25th March 1958.

In the High Court of the State of Singapore, Island of Singapore

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Evidence

Balwant Singh Cross-examination

3rd May 1967 (continued)

Re-examination

Examination by the Court

(O'Connor: I have extracted from his particulars the items for 1st April 1958 to last item at p.23 of pleadings, 1st Jan.1962 and typed it out on two pages - Ex. 4).

Yes I do see the debit on p.2 of ~~236,483.97~~ and credit of ~~249,133.47~~ and I see credit exceeds the debit by some ~~12,649.50~~.

Court: Witness should be allowed to study this before he is asked any more questions.

I am prepared to answer questions now.

According to Ex. 4 which I have see for the first time, credit exceeds the debit.

I have made verbal requests for payment of sum due but I have not made demand an issue in the Court or taken it to my lawyer in Singapore until Inder Singh served the present writ on us. No question of forgetting these claims, such a large sum.

RXD. by Mr. Smith:

(Smith: I have the cheques.

(O'Connor: It is up to my learned friend to produce them or not, he has to prove his case. Cheques not put in.)

(Smith: Affidavit of Inder Singh of 20th August, 1953 (Encl.8) paras. 3 and 4).

The sum of \$11,846.00 was never put to me as owing in the running account from me to Inder Singh. I have never been shown by Inder Singh such a running account.

Xd. Court:

I have two types of business, one is Gian Singh & Co. Ltd. which functioned as a department store till it was closed and the

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other is a wholesale textile business at Arab St. under S. Meehar Singh & Sons. These bills set out in Statement of Claim of plaintiff would presumably be for goods supplied to my firm in Arab St. and similarly the item "Less" would suggest that goods had been bought from S. Meehar Singh & Sons. I am a partner in firm of S Meehar Singh & Sons and my wife the other partner.

10

Yes my counterclaim is claim for Gian Singh & Co. Ltd.

(Adjourned to tomorrow 10.30).

Sgd. F. A. Chua.

Thursday, 4th May, 1967

Suit 910 of 1963. (Contd.)

Counsel as before.

D.W.1 Balwant Singh - o.h.f.a. s(in English):

Xd.

20

I have the 1959 Balance Sheet (Ex. 5) and I now produce it. I have also the 1953 Balance Sheet which I also produce (Ex.6).

Schedule 1 in 1959 Balance Sheet shows debits of the Limited Co. and Bajaj Textiles.

In the 1953 Balance Sheet that debit shown in page 2 and Schedule F.

These debts due on a continuous running account plus a few items treated as cash sales and entered in ledger as cash sales but not in Bajaj Textiles a/c. The amount in 1959 Balance Sheet \$668,258.83 was on the running account and did not include the few items of cash sales.

In the High Court of the State of Singapore, Island of Singapore

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Evidence

Balwant Singh Examination by the Court

3rd May 1967 (continued)

Defendants' Evidence

Balwant Singh Re-examination (continued)

4th May 1967

(Exhibit 5)

(Exhibit 6)

In the High Court of the State of Singapore, Island of Singapore

The running started in 1951 from time when brothers started business on their own and Inder Singh never suggested it should be split between Inder Singh and Bajaj Textiles Ltd. There have never been two running accounts.

No. 15

Court Notes of Counsel's Speeches and of Evidence

Inder Singh did know the extent of the running account as whenever I approached him for payment I mentioned the debit balance due. I did not mention the exact figure but "over \$600,000.". He never disputed, he asked for time to pay.

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Defendants' Evidence

Balwant Singh  
Re-examination  
4th May 1967  
(continued)

When Inder Singh sold his property in Raffles Place in 1961 or 1962 I expected him to pay at least a substantial sum of money towards his debt; I mentioned it to him that time. I think he sold it for over 1 million 200 thousand dollars. He mentioned he had to pay off the mortgage on that property, he had banking pressures, I mean banks were pressing him for payment, and as soon as these were sorted out he would pay us some money but we did not get payment. I believe he had sold other properties subsequently but again he had to pay the banks.

20

This debt appeared in our Balance Sheet year after year, we showed it as an asset and we paid tax on it.

Further Cross-examination

XXd. with leave of Court:

(O'Connor: Balance Sheet, Ex. 5).

Yes \$668,258.83 shown as amount due from Bajaj Textiles.

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Yes the figure shown on p.21 of pleading as at end of 1959 was \$684,988.69. Yes there is difference between the two figures of some \$16,729.86. This can be explained from the 3 or 4 items which had been shown as debit in the original counterclaim - \$2941.50; \$4256.25; \$15,521.99, \$548.97. Yesterday I said a credit of \$6259.88 should be given to Bajaj Textiles and if that was taken from the total of the 4 figures I have mentioned the difference would be explained thereby the difference of \$16,729.86. No, the \$548.97 should not be included. The \$548.97 was

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a debit in 1961 taken out from the retail ledger and therefore would not appear in 1959 Balance Sheet.

The running account in 1959 would be \$684,988.69.

(O'Connor: Look at p.14, the figures \$2941.50 and ~~\$4526.25~~ appear.)

10 They appear on p.14 but they were not entered in our ledger and as Balance Sheet was a true reflection of the ledgers so these two amounts do not appear in the ledgers. They are in the running account but not in the ledger.

(O'Connor: Look at p.2 of Ex.5 para re Bajaj Textiles Ltd. ... they said "disputed and doubtful").

Yes that was what the auditors said. I don't agree that claim was doubtful. Auditors entitled to pass remarks.

20 RXD. My understanding is that since the Bajaj Textiles A/c. was carried on from year to year and this large sum of money still remained to be collected the auditors made these remarks in the course of their professional duty.

Xd. Court:

I produce all the ledgers and books relating to my claim, they are in Court (Ex. 7). (A list has been made.)

30 The claim of Inder Singh was for goods, and I think they were for goods sold and delivered partly to Gian Singh & Co. Ltd. and to S. Meehar Singh & Sons. They were cash sales and not entered in any books of Gian Singh & Co. or Meehar Singh & Sons.

In the High Court of the State of Singapore, Island of Singapore

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Evidence

Balwant Singh Further Cross-examination

4th May 1967 (continued)

Further Re-examination

Examination by the Court

(Exhibit 7)

Sgd. F. A. Chua.

- Defendants' Case -

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Court Notes of  
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Defendants'  
Counsel's  
closing  
speech

4th May 1967

Smith: On pleadings and admission, the plaintiff is Bajaj Textiles Ltd. and they claim for \$1336 from Gian Singh & Co. Ltd. and defendant brought his claim first on 4 items which defendant said was in the running account. Bajaj Textiles in defence said they were in running account between Bajaj Textiles Ltd. and Gian Singh Co. Ltd. and they asked for particulars and we supplied for 1951 and 1952 before the incorporation of Bajaj Textiles Ltd. They asked the particulars with view to pleadings and they did. In pleadings they did not say that the running account referred to has nothing to do with Bajaj Textiles Ltd. or Gian Singh & Co. Ltd. but a running account between Inder Singh and Balwant Singh or Bajaj Textiles the firm and Gian Singh & Co. the firm. They pleaded specifically that the two items \$9500 and \$792 had been paid. We check and found that to be sold so we abated our claim by that amount. They did not claim those 2 items were in the running account, they accepted they were not, they had a perfect defence, they had been paid. They did not dispute they were goods sold and delivered, they did not dispute they had not paid for them, they don't say claim was barred by limitation until later. What they did say they were in running account between Bajaj Textiles Ltd. and Gian Singh & Co. Ltd. which we at that stage had identified as to what was our running account and it went back to 1951 and it was between parties which in its inception other than the plaintiffs and defendants because they were not in existence and their only defence is that the running account which we were referring to and which was particularised without any limitation showed a balance in favour of plaintiffs of \$11,000 which is complete nonsense. They don't say particulars are wrong, they did not say they do not exist, they did not say goods have not been received or payments made, they said absolutely nothing except that account was \$11,000 in their favour.

What happened next? We supplied particulars on strength of their saying \$11,000 was due to them in running account and we amended our counterclaim to include the whole running account in our claim and claim \$600,000. Notice of trial given on the particulars supplied and

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admissions, Any question of limitation arises in any of the running a/c. they have acknowledged there was an account between the parties and by arrangement between the parties the balance would be carried forward in favour of one or the other and they implied mutual promises to pay right through. So one balance would be struck and one or the other might ask for payment and as long as business went out there is no right for one party to say "you could only recover for the last 6 years." When parties do business as the parties here did cause of action for limitation purposes does not arise until there is a specific demand, verbal or writing, and there was specific refusal, verbal or in writing, or business relationship broke off completely so that both parties must know that the debt has now crystallised. I submit in this case limitation does not commence to run until these proceedings were commenced. Inder Singh said up to today there is a running account and he put it up as a defence and he himself claims on the running account he is owed \$11,000. He in effect said that on the facts and figures given by defendant, defendant owed him \$11,000.

Original counterclaim of 7th August 1963 starts of with item of 30/3/55. Inder Singh on behalf of Bajaj Textiles said this item was in the running account and that he is owed taking into account all those items, \$11,000.

My learned friend said on limitation we should work back 6 years.

I submit defence on limitation does not arise.

Plaintiffs never produce their running account.

O'Connor: 1st proposition - no such claim known to the law as a claim on a running account. Only evidence of running account is some entries in the defendants' books. No acknowledgment of liability on part of plaintiffs.

Defendants may be confusing a claim on accounts stated - Chitty on Contracts Vol. 1 para. 1655 - it is an action - paras. 1656, 1657.

Defendants were first to raise the running

In the High Court of the State of Singapore, Island of Singapore

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Counsel's closing speech

4th May 1967  
(continued)

Plaintiffs' Counsel's Speech

4th May 1967

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Court Notes of  
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Plaintiffs'  
Counsel's  
Speech

4th May 1967  
(continued)

account.

Smith to Court: I have not raised account stated.

O'Connor: Why has claim been brought in this way. I submit it is to avoid limitation. Original counterclaim on specific items, clearly statute barred and counterclaim soon amended to one on "a running account".

There is no admission on part of plaintiff.

Not claimed that it was for goods sold and delivered.

10

Evidence on running account: Figures altered several times during cross-examination. No particulars of transaction of goods sold and delivered after end of 1951. P.40 pleadings last entry 28th February 1952; see words of page 9(b). See 9(c) and look at "A". Not particulars of nature of transaction, 9(c) not complied with. We asked for particulars of certain items.

20

P.53 - appear to be all for goods sold and delivered, but no particulars given as ordered.

The defendant has not produced the particulars and I submit as they have not complied with order they cannot produce evidence before Registrar if Registrar is ordered to go into the accounts.

There is no evidence as yet that debit balance prior to 1/1/52 \$395,000 which was a debt of Bajaj Textiles the firm that the plaintiff now liable. No evidence Bajaj Textiles Ltd. took over liabilities of Bajaj Textiles the firm.

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Limitation: This arises if there is such a claim as on a running account, it can only be sustained by evidence of what took place 6 years prior to the institution of the counterclaim. Defendant cannot go round limitation by putting his claim on a guise of running account.

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My learned friend says limitation does not arise until there is a specific demand and specific refusal. Even if he is right on that what is the evidence? Balwant Singh he made demands repeatedly and Inder Singh always asked for time.

In the High Court of the State of Singapore, Island of Singapore

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10 See Reply to Further Amended Defence to Counterclaim delivered on 2nd May 1967 para 2. "Further from the year .... for time". So there is the demand evidenced in the pleading, demand from 1953 onwards. Time began to run even from 1952.

Court Notes of Counsel's Speeches and of Evidence

My learned friend talks of break - no evidence of time of payment, reasonable time.

Plaintiffs' Counsel's Speech

Para. 1 of Reply: "running account is an acknowledgment of the said debt and a promise to pay".

4th May 1967  
(continued)

1959 Limitation Ord. 57/59: Section 6.

20 Acknowledgment dealt with in S.26(2) and S.27 - must be in writing; not made to Gian Singh & Co. Ltd. if there was acknowledgment. Aff. August 20th 1963 (encl. 8) paras. 2, 3 - no acknowledgment of liability.

What is an acknowledgment? 24 Hals. 299, para. 593, 594,; p.303 para. 600.

Preston & Newsom - Limitation of Actions 3rd Ed. p.240 "The acknowledgment must be that there is an existing debt .....

Howcutt v. Bouser 1849 3 Exchequer 491.

30 Harvey v. Wynn (1905) 22 T.L.R. 93.

Acknowledgment must be acknowledgment to pay debt.

Here no acknowledgment of liability to Gian Singh & Co. Ltd. We say they owe us.

Calls -

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Court Notes of Counsel's Speeches and of Evidence

Plaintiffs' evidence

Inder Singh Bajaj examination  
4th May 1967

P.W.1 Inder Singh Bajaj - a.s. (in English):  
Xd. by Mr. O'Connor.

44 Bournemouth Road, Singapore 15.,  
Managing Director of Bajaj Textiles Ltd.

Before January 1952 I was sole proprietor of Bajaj Textiles. Became sold proprietor from 1st August (sic) 1951. That business continued until end of 1951 then a Company, Bajaj Textiles Ltd. was formed, incorporated on 17th September, 1951. I produce the Memorandum & Articles of Association of the Company (Ex. 8). Clause 3(1) of Memorandum, one of the objects was to acquire the business and goodwill of Bajaj Textiles. The Co. then acquired the business and goodwill of Bajaj Textiles but not the liabilities. At end of 1951 there were no liabilities of Bajaj Textiles.

10

There were no trade liabilities of Bajaj Textiles, at end of 1951, we were not doing big business.

20

There was a credit balance of \$934,558.25 in favour of Bajaj Textiles at end of 1951 see p.52 of the pleadings. On page 53 they debited me personally with this sum on 15th May 1951, whereas the credit was on 31st December 1951, p.52.

Bajaj Textiles Ltd. did not take over my personal liabilities. I did not have any personal liabilities then.

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- Adjourned to 2.30 -

Intld: F.A.C.

2.30 Hearing resumed.

D.W.1 - Inder Singh Bajaj - o.h.f.a. s (in English):

Xd. (Contd.)

As far as I am concerned "running account" is the account running in the books of Bajaj Textiles.

Prior to the issue of the writ I have not seen the running account of Gian Singh Co. Ltd., I saw them after this case had started, in Mr. Smith's office. I have never made any entries in the books of Gian Singh Co. Ltd. or signed any acknowledgement of indebtedness.

I have my ledger here and I produce it. This is ledger from 1956 onwards; Gian Singh & Co. Ltd.'s accounts are in this book starting at p.2 of G and run for 17 pages (Ex. 9). The balance as on 31st December 1961 is \$11,846.00 due to us from Gian Singh & Co. Ltd. That is sum mentioned in my Further Amended Defence to Counterclaim (O'Connor: at p.8 of pleadings). I have caused extracts from the ledger covering the year 1961 (Ex. 10). It starts with "to balance transfer from old ledger 1962 ..... \$12,296.00". When I say in my Further Amended Defence to Counterclaim, p.8 para. 2 "on the running account it showed debit balance of \$11,846.00 against the defendants", I was referring to that ledger of mine.

I was advised that the claim for \$11,846 was time-barred so we took no action. Advice of my then Solicitor, Mr. Murugason. My solicitors did write a letter of demand for \$11,846. Then my solicitors saw the books and advised us claim is time-barred. (Smith: I must get instruction on the letter. Consults client; we have not seen it before, not in affidavit of documents, my client not cross-examined on it; Court: Letter not to be put in).

During the middle of 1952 Balwant Singh told me that there was money due to him from me personally. I told him I did not owe him anything at all and that there was practically no demand from him at all. He did not raise the question of my owing him money after that and there was no discussion.

From 1952 right up to end of 1961 we used to give accommodation to each other - Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. - we assisted each other with money. Look at p.15 of pleadings to item of May 3rd "To EBL Cheque No. 773398 ..... \$10,000" and on 4th May that was repaid by my firm.

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Court Notes of Counsel's Speeches and of Evidence

Plaintiffs' evidence

Inder Singh Bajaj examination

4th May 1967 (continued)

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Inder Singh  
Bajaj  
examination

4th May 1967  
(continued)  
(Exhibit 4)

(Exhibit 10)

(Exhibit 11)

Cross-  
examination

Again on 14th May we received \$7,500 and we repaid on the 16th May. P.21 October 28 \$22,900. At some stage my cheque for \$22,900 was dishonoured but later I paid this sum.

(O'Connor: letter 6 in AB).

We paid a cheque of \$4650.05 to Gian Singh & Co. Ltd. The balance of \$6032.88 was sent by us to Rodyk & Davidson. From p.21 it would appear this sum not credited to us. (Smith: My client has not had the time to check if it was paid.)

10

Over the 6 years prior to 1963 there were little activities between Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. and they related to temporary accommodation.

I have caused to be prepared three statements of accounts from the defendants' own account as exhibited in the particulars. Exhibit 4 is an extract covering 6 years prior to 25th March 1964. (O'Connor: date of further amended counterclaim.); another extract Ex. 10 covering 6 years prior to 23rd October 1963 (O'Connor: That is date of amended counterclaim.) Another extract covering 6 years prior to 7th August 1963 (O'Connor: date of the original counterclaim - Ex. 11).

20

I deny the defendants have a counterclaim of \$690,377.66 or any sum at all.

XXd. by Mr. Smith:

(Smith: P 10 of pleadings.)

30

Yes my running account with Gian Singh & Co. Ltd. runs from 1956 to 1961. Yes according to me there was no running account with Gian Singh & Co. Ltd. prior to 1956. Yes according to me there is no running account with Gian Singh & Co. except those appearing in my books which covered the period 1956 to 1961.

Q. Is there any account between Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. prior to 1956?

40

A. I have only the account for 1956. I will have to trace the book in use prior to Ex. 9

Yes there was an account prior to 1956 and the particulars given by defendant showed there was such an account.

10 Yes if you come to my shop and buy goods from me I keep the accounts. Yes that is what I rely on against you. Yes if I go to Gian Singh & Co. Ltd. and took goods I would expect Gian Singh & Co. Ltd. to keep the account, and debit my account. Yes if Gian Singh & Co. Ltd. buy goods from Bajaj Textiles Ltd. we keep an account of the sales. I rely on my books for what Gian Singh & Co. brought from us. Yes if I buy goods from Gian Singh & Co. I would keep a record of it in my books. Yes Gian Singh would do the same of anything they bought from my firm.

(Smith: Look at p.10 of pleadings.)

20 Not true that I have not disputed the items. Yes I have looked through p.10; I query the 3rd item \$1449.84, 18th April ..... \$50,000 we would like to ascertain about it; p.11 - we object to 31st December legal expenses ..... \$1754.67; to \$237.04, to \$12,302.64, to \$3081.31, to \$10,641.84, to \$26,443.42; to \$180,097.99, to \$60,000, to \$395,382.95, to \$7642.12 to \$143,000.00, to \$250,58; to \$621.99, to \$36,482.14 and \$560. I object to almost the whole page.

30 Yes I asked for further and better particulars of p.11, we got it but we were not satisfied with it. (Smith: They are on p.42 onwards).

Yes p.11 took place after the formation of Bajaj Textiles Ltd. Yes they appear in Gian Singh & Co. Ltd's book for 1952. In fact we do not have our books for year prior to 1955; in 1955 we moved from our premises in Raffles Place to High St. and these books were lost.

Yes I disputed one item on p.10.

40 Q. Then the other item would appear in your books for 1952?

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Court Notes of Counsel's Speeches and of Evidence

Plaintiffs' evidence

Inder Singh Bajaj  
Cross-examination

4th May 1967  
(continued)

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A. P.10 does not refer to Bajaj Textiles Ltd., the limited Co. had nothing to do with Guthrie.

Yes I objected to two items on p.10.

Yes Bajaj Textiles disappeared at end of 1951 and Bajaj Textiles Ltd. came into being on 1st January 1952.

Yes I agree that all transactions on p.10 except for the two were transactions with Bajaj Textiles Ltd.

10

I don't agree this looks like a running account, these are all entries made by Gian Singh Co. Ltd. It is not a running account.

Yes I have my books for 1956 - yes I call it running account. I say that Gian Singh's books not running account. Not true only reason is that they kept the account.

To be a running account they have to show our bills signed by us and that we have taken delivery and if they showed me the bills signed by us and that we have taken delivery and if they showed me the bills signed by us and show us what has been debited against us together with our signed vouchers only then would I refer it as a running account,

20

Yes as far as cheques are concerned it would be a running account between us.

- Adjourned to tomorrow 10.30 -

Intld: F.A.C.

Plaintiffs'  
evidence

Inder Singh  
Bajaj Cross-  
examination  
(continued)  
5th May 1967

Friday 5th May, 1967.

S. 910 of 1963: (Contd.)

Counsel as before.

Hearing resumed.

D.W.1 Inder Singh Bajaj - o.h.f.a. s(in English): (sic)

XXd. by Mr. Smith (Contd.)

30

I have already explained the meaning of running account.

"Running account" means the account running in my books. It is not a term that is often used in business. Until this case I have not heard of this term.

I do not know the term "open account".

10 Yes p.10 shows a series of transactions showing debit and credit; yes Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. continued to debit and credit each other from 1952 up to 1962; yes balances are continually carried forward.

Smith: Ledger of Gian Singh Ltd. 1962.

O'Connor: This ledger not disclosed in affidavit of documents.

To Court: I have not seen this ledger before.

20 There is an entry of \$350 by cash (at B.19). Yes according to this ledger that is a sum credited to account of Bajaj Textiles Ltd. Yes there is a balance carried forward. I do not accept the correctness of that balance. Yes I expect a correct balance to be carried forward. Yes if there was a debit balance correctly shown than it is correct to give me credit of \$350 from the debit balance.

The book I have before me is not a ledger, it is a general ledger. (Ex. 12).

Yes subject to it being correct I accept it.

30 (Smith: Your affidavit of 20th August 1963 para. 4 encl. 8).

Yes I said the 4 figures that were in the running account. Yes these sums would be debited against me in the account of Gian Singh & Co. Ltd. Yes that would be in accordance with the system I have already described between Gian Singh & Co. Ltd. and Bajaj Textiles Ltd.

(Smith: para. 3 of your affidavit.)

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Inder Singh Bajaj Cross-examination

5th May 1967 (continued)

(Exhibit 12)

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Yes I said that. Yes running account is a separate issue. Yes whatever is owed at the appropriate time would be paid. Yes that was what I meant; if it is due properly.

No, I am not surprised to see that my brother kept in the books the debit and credit between Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. Yes I expect him to keep records and I keep records of the transactions.

(Smith: P.11 of pleadings, you have asked for particulars which have been supplied, several pages of it.)

10

Yes I said in 1952 Balwant Singh told me that there was a balance due from Bajaj Textiles Ltd. but he did not mention any amount. I did not ask him what the figure was. He did not indicate it was several hundreds of thousands of dollars. It is a casual remark made by him. He spoke to me one evening while we were both out taking an evening walk. We were then living close to each other. I can't remember if we met by chance. We often went for evening walks together. Yes I told him then that Bajaj Textiles Ltd. did not owe him anything. I told him we were not owing anything to him. I don't know if he was referring to account in his books. If there was anything in his books he would have come to me years ago. Yes if it was not settled he would approach me many times, yes and I would either ask for time or I would pay; if there was anything that was due to him we would sit down and check the books.

20

30

Q. Was not relationship such that you would at any time in respect of the indebtedness be prepared to go into the matter and either pay it or ask your brother time to pay?

A. Yes.

Q. Your relationship was such with your brother that at any time the converse would be true?

40

A. Yes.

There has been no other meeting with my

brother, there has been no occasion when either my brother asked me for time to pay or I asked him for time to pay.

10 Yes 4 brothers - Hardial, Heera, I and Balwant Singh did carry on business as Gian Singh & Co. originally; in 1941. I went to Bombay before the war broke out, 6 months before and from Bombay I wrote to say I did not wish to be a partner and I retired. Due to the war I was not able to come back to settle the accounts.

Yes I went to India to start the business of Bajaj Bros. After I retired from Gian Singh & Co. I started Bajaj Bros. Ltd., not true the capital for the business was obtained from the partnership. I was the sole proprietor of Bajaj Bros.

20 Yes the partnership of Gian Singh & Co. was dissolved in 1951 by the 4 brothers. Yes as result of arbitration some goods coming from Gian Singh were allocated to me as part of my share in the partnership. Yes my share was 25%.

(Smith: P.11 of pleadings "By Gian Singh & Co. Transfer \$395,382.95.)

I do not know if that represents the value of goods.

Yes I am Inder Singh Bajaj, my firm was Bajaj Textiles and from 1st January 1952 firm was incorporated and named Bajaj Textiles Ltd.

(Smith: P.25 /Signed by I.S. Bajaj).

30 I would like to see the Delivery Orders before I can say if they were signed by me.

I would like to refer to p.27 to three items of 1966.

(Witness shown a D.O. in a bundle of D.O. No. 33371).

Yes it is my signature; something has been altered after I signed (Ex.13). The price has been written at a later date by somebody else, the price in ink, the writing different from the rest of the

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(continued)

(Exhibit 13)

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entries. (Smith: Balwant Singh says in different handwriting but it was inserted at the time of delivery.) That is not correct. I would have ascertained the price and then signed the D.O. When the goods were delivered with the D.O. the price of the goods would not be on it, that was the practice. To find out the price I would look up the invoice.

(Witness asked to look at the bunle).

Yes all D.Os. have the price except one but I say the price was written in after I had signed the D.Os. Yes my signatures on them are genuine. not true that all the goods delivered had not been paid for. Most of them had been paid for, all of them had been paid for. (Court: Which is correct?). Most of them had been paid for.

10

(Smith: P.11 sum of \$395,382.95, details of it in p. 53 and 54.)

Yes on p.54 the top figure was 1,223,345.07 and last figure 395,382.95.

20

Q. We say Bajaj Textiles had got a lot of goods and at Dec. 31 the sum still due \$395,382.95.

A. Not correct; I have to verify.

Yes I got goods from Gian Singh & Co., yes most have been paid for.

We do not have our books for 1952 so unless I can see the bills I can't say if the \$395,382.95 has been paid or not, it might have been paid, or it might not have been paid.

30

I can't tell the price without the bills. I have no bills at all.

Yes I have read all the particulars supplied carefully. Yes I saw a great number of Delivery orders listed, yes some bills listed but in most cases no bills available.

(Smith: See p.25, all bills available except 4.)

Yes.

(Smith: P.26 most not available).

Yes.

(Smith: P.27 & 28, all not available.)

Yes.

(Smith: P.29 most unavailable.)

Yes.

Of the bills available I did not go through any of them; only some bills available and I could not get the total from those available.

10

Yes if the D.O. had the price on it I would have checked the price and then signed the D.O. but practice was that price not on it when I signed.

I did not see any of the D.Os. at Mr. Smith's office, I did not ask for them. I have been on some occasions and the accountant was not available and we had to come back.

I can't remember if I went to Mr. Smith's office before or after particulars were supplied.

20

Yes the goods might have been delivered or it might not; yes I might have paid for them or I might not.

We have not carried on any business at all with Gian Singh & Co. Ltd. I don't know if Gian Singh & Co. Ltd. had a substantial business.

30

Yes according to the particulars the goods supplied to Bajaj Textiles were available. Yes I would expect them to keep a correct record of the transactions but they have not done so. Yes I knew for that purposes he had to keep proper records of the sales.

I have not been personally sued, my firm the Ltd. Co. has.

(Smith: We say in 1951 we supplied goods to Inder Singh Bajaj.)

A. Yes.

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Q. You say goods supplied to you have been paid for?

A. Yes.

Q. The Bajaj Textiles Ltd. took over the assets and goodwill and debts of Bajaj Textiles?

A. Not the debts of Bajaj Textiles but only the assets and goodwill. At that time Bajaj Textiles had no debts, it was a small business doing retail.

10

I do not have the Balance Sheet of 1952, lost when we moved to High St.

Not true I made my business a Limited Co. to limit my liability. It was done because of the lower rate of income tax for Limited Companies.

In 1951 I did not owe, I was owed.

(Smith: Look at p.52 of pleadings, it showed you personally owed Gian Singh & Co. \$1,223,345.07.)

That is not true, I deny. At end of 1951 they owed me \$934,558.35 from their further particulars, p.52.

20

I had a look at the particulars before the hearing.

One item sundries 4 million. We asked for particulars not supplied - see p.53 1st item.

(Smith: P.52 item \$934,558.35, p.52 cr. 934,558.35.)

This credit balance was dated 31st December and yet on p.53 debited on 15th May, 1951.

30

To Court: I did not receive the 25% of my share of the partnership goods.

I admit I have received some, for which I signed and I have paid for them.

I don't say that Balwant Singh is trying to

defraud me. I don't agree with his accounts at all. Yes he is trying to make me pay twice.

Q. If his figures are right and there was on 31st December 1951 this large sum due from Bajaj Textiles, it would be carried to Bajaj Textiles Ltd. in January 1952.

A. No.

10

Q. If that is large sum owing a large quantity of goods was supplied to Bajaj Textiles?

A. Yes.

Q. And these goods were transferred to Bajaj Textiles Ltd.?

A. Yes.

I did not get my 25% share of the goods, only some. Yes I said I paid for it.

20

Yes if any goods taken by Bajaj Textiles and not paid for at end of 1951, this would be paid by me personally and not the Bajaj Textiles Ltd. If Bajaj Textiles Ltd. paid it would be debited against my personal account.

- Adjourned to 2.30 -

Intld: F.A.C.

2.30 Hearing resumed.

D.W.1 Inder Singh Bajaj - o.h.f.a. s(in English):

XXd. (Contd.)

(Smith: P53 pleadings; 1st item  
~~₹~~4,850,086.13).

30

Yes debit entry; yes next item 4,502,378.05.

I would like to have the details before I can say whether the ~~₹~~4,502,379.05 represented my share of the capital.

(Witness handed a document prepared by

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accountants of firm as to division of  
assets.)

I don't remember receiving a copy of it.  
Yes there must be a document prepared on  
dissolution. I cannot accept this document as  
genuine, not signed.

(Smith: We have prepared a list of  
properties received by you here  
and in Malaya and India. Shown to  
Witness.)

10

I cannot off hand say it is correct. Yes  
most of the properties I got; the Singapore and  
Malaya properties are correct; Indian  
properties I have to check (Ex. 14).

Q. I understand on this dissolution each  
of you given an opportunity to bid for  
the property?

A. Hardial Singh had fixed the prices of the  
properties and he gave preference to the  
younger ones - Heera Singh and Balwant  
Singh and then to me and he took the  
rest.

20

Not true that the brothers bid for the  
properties. I don't remember. Yes the  
properties go with the business.

(Smith: I have a document additional to a  
dissolution deed dated 28th July  
1951; shown to witness; last  
page.)

(Exhibit 15) Yes it is my signature, yes other signatures  
correct. (Ex.15.)

30

(Smith: the properties in ...)

I can't remember so long ago.

Yes there is claim by Balwant Singh in  
1961 for income tax representing my share of  
Gian Singh & Co's income tax. I am disputing  
that claim. I will go through my accounts and  
let Court know if I had paid some income tax  
of Gian Singh.



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O'Connor addresses the Court.

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O'Connor: I refer to what I have said and say that

(1) No such claim as a running account known to the law, claim must be drawn in for goods sold and delivered or for money lent as the case may be.

(2) Not on account stated, that is nearest to this case.

Plaintiffs'  
Counsel's  
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5th May 1967

(3) No admission of any kind of liability.

10

(4) Original counterclaim 1st three items time bared. Amendment made to frame the action as running account to get round limitation.

(5) I submit claim must fail at the outset on that point.

(6) If I am wrong then I say no acknowledgment on our part and it has been shown entries in defendants' books inaccurate and highly uncertain, how can it possibly bind us to pay whatever they enter into their books. Their accountant said debt was doubtful one. 15 years have passed and defendant asked for payment. Limitation applies.

20

(7) The \$395,000 item was alleged to be due by Inder Singh himself finds it's way into claim against Limited Company. No evidence the Limited Co. is as a matter of law or fact liable for the debts of Inder Singh himself or for the debts of his firm. Defendants treat them separately in their account - Bajaj Textiles, Inder Singh, Bajaj Textiles Ltd. Inder Singh said Limited Co. took over the assets of the firm but not the liabilities. The stock at end of 1951 was Inder Singh's own property, they were his share from Gian Singh & Co. Not unreasonable that debts remain the debts of the firm. This \$395,000 must come out on principal. Another reason why it should come out is that particulars said "To sundries" and defendant ordered to specify date time and place of delivery: order dated 18th February, 1966. (encl. 25).

30

40

(8) Position after 1952. No particulars whatever of delivery orders and invoices as ordered by Order of 18th February 1966. Particulars of goods sold and delivered only up to 28/2/52. Particulars "A" not complete, not in compliance with order of 18th February 1966. Attempt made to give further particulars at p.41.

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Plaintiffs' Counsel's closing speech

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10 I submit as from 1952 onwards there are not sufficient particulars to even make it worth remitting to Registrar, as no evidence can be given. Yorkshire Provident Life v. Gilbert (1895) 2 Q.B. at 152 "What are the effects ..... particulars." Particulars very important. 1967 White Book 261.

20 (9) Limitation : My learned friend takes the point when did this cause of action arise? I say normal rule is, at date of breach. In this case is, when payment was due and not made. Temporary accommodation - when cheque was dishonoured. 1st counterclaim was for goods sold and delivered and clearly barred. (Refers to Balwant Singh's evidence on this point.) I think the 6 years should date back from date of 1st counterclaim, assuming the amendment of counterclaim dates back to the first counterclaim - as per Ex. 4. Plaintiffs owing Defendant

30 £15,298.50 on the defendants' own figure and subject to verification original counterclaim was for £27,000 if one takes that date as date when time stops running and you take 6 years prior to that date you get on Ex. 4, 15,238 owing by the plaintiff but counterclaim is for £27,000 and that is only sum that is saved. Counterclaim for £690,000 is on 7th August, 1966 and is covered by Ex. 11 and it shows plaintiff in credit over those 6 years.

(Exhibit 4)

(Exhibit 4)

(Exhibit 11)

40 When does time start to run? My learned friend said when demand was made and refusal to pay (refers to evidence of Balwant Singh.) He said demands from 1952, hundreds of demands between 1952 and 1963. See pleadings filed on morning of hearing - para 2. Not six years ago but 16 years. Even if submission is right, he is still well out of time.

In the High Court of the State of Singapore, Island of Singapore

My learned friend said there is an acknowledgement and pins it down to affidavit of 20th August, 1963. Affidavit said "I deny liability". "I say \$11,000 is in my favour in the running account." No acknowledgment of liability.

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Frank's Limitation of Action, p.218 "With regard to ..... and unpaid ....."

Bowring-Hanbury v. Bowring-Hanbury (1943)  
1 Ch. 104,109 "As regards the note ....."

10

Plaintiffs' Counsel's closing speech

- Adjourned to Monday 10.30 -

5th May 1967 (continued)

Intld: F.A.C.

Monday, 8th May, 1967

Suit 910/63 (Contd.)

Counsel as before.

8th May 1967

Hearing resumed.

O'Connor continues:-

Limitation Ordinance S.26(2) and S.27.

S.26(2) "acknowledges the claim" - does the affidavit of 20th August 1963 acknowledge the claim. First, I say it clearly denies the claim and alleges a balance the other way. Difficulty caused by a Privy Council case which at first sight is against me: Maniram v. Seth Rupchand (1922) T.L.R. 619.

20

I submit this case can be distinguished - (1) it is a decision on a different statute where wording is different - Indian Limitation Act, 1908 Act, Singapore not bound by this authority as our act taken from English 1939 Act. (2) there the debtor admitted the amount was due but pleaded limitation; our case there is a denial persistently maintained particularly in the affidavit in question. (3) there plaintiff a money lender;

30

here parties ordinary businessmen; there debtor admitted he opened a current account with the money lender i.e. he was in account with the moneylender, so it could be presumed that he owed money to the moneylender, it could not be construed in any other way. (4) here there is no admission of one a/c. with the creditors; Under Singh's evidence is that he did not have a mutual account with Balwant Singh, he said he meant he had an account in his books in which Balwant Singh owed him money.

10

Maniram's case referred to in 24 Hals. p.34 Note (r).

S.6(2) Limitation Ordinance - action for account limited to 6 years.

Maniram's case is out of line with other cases:

1. Harvey v. Wynn (1922) T.L.R. 93; 94 cited in Preston v. Newsom at p.240; Franks at 218 "With regard to liquidated .....

20

2. Bowring-Hanbury's case 1943 Ch. 104, 109 "The Inland Revenue aff. ....

3. Good v. Parry (1963) 2 Q.B. 198 - to be an acknowledgment the debt must be quantified in figures or it must be liquidated in the sense that it is capable of ascertainment by calculation or by extrinsic evidence without further agreement of the parties. P.421 "This is a claim ..... (422) ..... (423) ..... (424) .....

30

It is clear to be an acknowledgment of a claim within S.25(2) it must be acknowledgment of the debt or other liquidated amount. Here no acknowledgment at all, complete denial of any liability.

4. Wright v. Popin (1954) W.L.R. 635 - in this case clearly distinguishable - the creditors' solicitors were claiming in the letter and reply clearly acknowledged the claim

40

5. (1966) 3 All E.R. 120 Spoor v. Spoor - clearly distinguishable, statutory inquiry under

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Plaintiffs' Counsel's closing speech

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In the High Court of the State of Singapore, Island of Singapore

new and special procedure under 1958 Matrimonial Causes (Property & Maintenance) Act. - special to matrimonial causes.

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6. Solicitor's Journal 715, Dungate v. Dungate payment to a/c. and "the amount I owe you". Clear admission to pay. Quite different from Inder Singh's affidavit.

Court Notes of Counsel's Speeches and of Evidence

1939 Act replaced completely the old Law.

Plaintiffs' Counsel's closing speech

I submit there is no acknowledgement of the claim within S.26(2) and accordingly it could only look at the last 6 years from date of counterclaim.

10

8th May 1967 (continued)

S.26(2) "... the right shall be deemed to have accrued on and not before the date of the acknowledgment" - these words enough to dispose of this case - counterclaim filed on 7th August, 1963, there must be a cause of action on that date i.e. going back more than 6 years, the affidavit is dated 20th August 1963 so cause of action, new cause of action introduced by acknowledgment, if it is one, did not exist at the date of the filing of the counterclaim. If it is said amendments cured the matter as it was filed after 20th August, the law is clear the amendments relate back to date of the original pleadings - 1967 White Book 298 "Effect of amendment ..... (299) ..... The rule as to the effect ..... accrued." 304 "New case ..... 305 ....."

20

30

Eshelby v. Federated European Bank (1932)

1 K.B. 254; 258 - 263; p.429. Appeal.

Court cannot look back beyond 6 years by reason of this alleged acknowledgment.

S.27(1) - acknowledgment must be in writing and signed - this disposes of para. 2 of Reply filed on morning of hearing. My learned friend said continual demands and continual refusals from 1952 onwards, so time must start to run from 1952.

40

S.27(2) must be made to the person or to his

agent whose title or claim is being acknowledged. If there is an acknowledgment it must be made to Gian Singh & Co. Ltd. Is it sufficient if acknowledgment is made to the Court? Affidavit filed by Inder Singh not acknowledgment to Balwant Singh - Preston & Newsom 3rd Ed. 232 "In judicial proceedings ....."; 24 Hals. para 600 p.303, note (h); the cases cited there were Chancery cases and not common law ones.

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10 Tristram v. Harte - 3 Irish Equity Reports 336 against chancery case where rules appear to be different.

Read v. Price (1909) 1 K.B. 577 - Chancery matter. Common law position is Harvey v. Wynn.

Plaintiffs' Counsel's closing speech

8th May 1967 (continued)

20 I say if Court says claim can be entertained, Court should direct Registrar to concern himself only to 6 years prior to the filing of the original counterclaim. If date is on the filing of final counterclaim the 6 years would be 6 years from 25th March 1964 - Ex. 11 shows plaintiffs have paid more over the 6 years than he had taken, even on defendants' figures. If from 23rd October 1963 - Ex. 10 small debit balance against plaintiff.

(Exhibit 11)

(Exhibit 10)

Is it right that defendant should be allowed to go back to 1952? Tremendous work involved in "to Sundries 4,850,086.13" p.53 of pleadings. Balwant Singh slept for 16 years.

30 No particulars been given of goods sold and delivered after 1952 - p.40 of pleadings - is it worthwhile going to Registrar - no compliance with order - p.9 of pleadings.

P.41 pleadings - did not comply with the order.

If we go back to Registrar he will be asked to disallow items on which particulars have not been given.

1967 White Book 261 "Amending or adding to particulars ....."

40 No particulars given to us to meet this colossal ancient claim.

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(continued)

Defendants'  
Counsel's  
Reply

8th May 1967

Waste of time to refer to Registrar, nothing could possibly result.

Balwant Singh in evidence brought down his claim - \$43,000 - where does it come from? P.6 of Ex. AB - amounts not credited, he said he would allow on checking. How about the 1500 wrongfully debited? p.23 pleadings how about the \$395,000 itself? Not liability of Limited Co.

Why should this claim succeed at all in the form it is brought? Purely designed to avoid the Limitation Act; no cause of action. Even defendants' books do not total the amount claimed. It does not include even the transactions claimed by the plaintiff.

If you can't bring it under account stated then you just can't say "I have an account with you and you are liable."

Smith addresses the Court.

Smith: Replacement Volume (32) English & Empire Digest pp.430, 431.

431 r.c. 351 "Where an account was a running account ...".

(1961) 2 All E.R. 161 at F4, 165  
"Whereas in the present .....".

Where there is a running account between the parties limitation does not apply.

1st question in this case: Was there a running account as we alleged irrespective of acknowledgment. Balwant Singh said there was, he produced books and vouchers; crediting and debiting the whole time. Inder Singh admits all the facts which make up such a running account. Irrespective of who keeps the books is there between the parties a series of debits and credits? If there is and they both know it is in this case that comes within category of "running account" or "open account" or "current account - mutual crediting and debiting.

10

20

30

My learned friend said there is no such claim as on a running account.

P.430 English & Empire Digest - 550, 551, p.431, 554, 555, 349.

Catling v. Skoulding 101 E.R. 504; 505 "First ....." Still good law now in running account.

10

Inder Singh admitted that from 1952 up to present proceedings there had been buying and lending on an account between them. We are concerned with only what they did and not what they thought".

Re Footman Bower Ltd. 1961 2 All E.R. 161, 163 "Where a debtor ..... (164) ..... None of the cases ..... (165) ..... whereas in the present case ..... (166) ....."

Once you establish there is a current account.....

- Adjourned to 2.30 -

20

Intld: F.A.C.

2.30 Hearing resumed.

Smith continues:

Fink v. Buldeo Dass 26 I.L.R. Cal. 716 held - account was open and there was a right to have it taken, implied a promise to pay; 721 "The next defence ....."

Ganesh v. Gvanu I.L.R. (1898) 22, Bombay, 606; 609 "We feel satisfied ..... 610 ....."

30

Friend v. Young 1897 2 Ch. 421; 437 "The general rule ..... to do."

2. If Court holds no running account then I come to acknowledgment. We can show acknowledgment. Affidavit of 20th August 1963 (encl. 8) para. 3; Inder Singh asked what he meant by that; he admitted

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Court Notes of Counsel's Speeches and of Evidence

Defendants' Counsel's Reply

8th May 1967 (continued)

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8th May 1967  
(continued)

there was a running account.

Wright v. Pepin (1954) 2 All E.R. 52; 57;  
B 3 "The most surprising ..... in suit."

If an acknowledgment necessary in this case not only do we have it in the affidavit but also in the pleadings - they pleaded the facts - p.8 of pleadings para. 2 unamended; p.7 para 2 - they have admitted it.

This case is in chancery - a claim on a running account. Cases cited by my learned friend refer to cases in chancery. This rule does not apply to chancery cases only. This is not claim for goods sold and delivered, it is as I have put it.

10

3. Particulars - In first place I say he was not entitled to the particulars. We have several applications and it eventually came before Choor Singh J, who said plaintiff should say what they really want - we are not to give the evidence. The reply to letter of plaintiff was sufficient compliance with the order, see their letter of 11th March, 1967 and we complied and they came before Judge who made "By consent no order on the Summons". on 21/4/67. We have given particulars - bills and invoices the evidence.

20

We have suggested that plaintiff knew of the running account and that he was asked time and time again to settle it. Inder Singh said he was told there was a balance due but he said nothing was due and nothing was heard about it. I suggest evidence of Inder Singh untrue. When confronted with D.Os. signed by him he told a lot of lies.

30

4. Take over of Bajaj Textiles by Bajaj Textiles Ltd. You take over as a going concern, lock, stock and barrel - p.466 Lindley on Partnership 12 Ed. "In connection ....."; 667 "Single traders ....." Everything depends on the particular facts and conduct of parties as to what they intend or not intend. The intention was that Gian Singh Co. Ltd. was to look to Bajaj Textiles Ltd. - \$390,000 worth of goods. He held

40

himself out as Bajaj Textiles Ltd., no notice calling for creditors, he said no creditors.

10 I have submitted we have established that there is a running account; limitation does not apply; there is acknowledgment, if one is required, in the affidavit and pleadings and running account is unliquidated account and it is admitted leaving aside question goods prior to 1952 supplied to firm from 1952 to 1963. Inder Singh's admission there was running account; that goods passed over to Limited Company and not paid for and they are liable.

Question of amendments to pleadings - either made by consent or on terms.

- C.A.V. -

Intld: F.A.C.

No. 16

JUDGMENT OF CHUA. J.  
dated 22nd May 1967

20 The Plaintiffs in this case claim against the defendants the sum of \$1336.35 being the balance of the price of goods sold and delivered to the defendants.

On the 31st July, 1963, the plaintiffs took out a summons under Order 14 for liberty to sign final judgment against the defendants.

30 In their Defence dated the 7th August, 1963, the defendants admitted that they purchased the goods sold and delivered to them as endorsed in the Statement of Claim but denied that they owed any sum by virtue of the fact that they had a set off and counterclaim amounting to more than the plaintiffs' claim. The defendants said that "they have been carrying on business with the Plaintiffs and have a running account between themselves." The defendants counterclaimed the sum of

In the High Court of the State of Singapore, Island of Singapore

No. 15

Court Notes of Counsel's Speeches and of Evidence

Defendants' Counsel's Reply

8th May 1967  
(continued)

In the High Court of the State of Singapore, Island of Singapore

No. 16

Judgment of Chua. J.

22nd May 1967

In the High Court of the State of Singapore, Island of Singapore

\$27,570.83 for goods sold and delivered to the plaintiffs. Seven items were particularised.

—————  
No. 16

The plaintiffs' summons under Order 14 came before the Registrar on the 9th August and an order was made giving the defendants leave to defend the action upon payment by them into Court of the sum of \$1336.35 within 10 days. This sum was lodged in Court.

Judgment of Chua. J.  
22nd May 1967  
(continued)

The plaintiffs delivered a Reply and Defence to Counterclaim on 19th September, 1963. In their Reply the plaintiffs denied that the defendants had a set off and counterclaim amounting to more than the plaintiffs' claim or that any sum of money was due to the defendants at all. The plaintiffs said: "the running account between the Plaintiffs and the Defendants is a separate and distinct issue altogether from the Plaintiffs' claim and has no bearing whatsoever with the Plaintiffs' cause of action." The plaintiffs further said: "on this running account between the Plaintiffs and the Defendants there is a debit balance remaining against the Defendants." In the Defence to Counterclaim the plaintiffs said in paragraph 1: "no money is due to the Defendants for goods sold and delivered as set out in the counterclaim therein." In paragraph 2 the plaintiffs said: "that they have paid the Defendants the sum of \$9500 and \$792 claimed by the Defendants in their counterclaim and as to the remaining 4 items of \$2941.50, \$4,526.25, \$15,521.99 and \$548.97 the Plaintiffs say these items are in the running account between the Plaintiffs and the Defendants which said running account shows a debit balance of \$11,846.00 against the Defendants."

On the 2nd October, 1963, the plaintiffs (sic) applied and by an order dated the 11th October they were granted leave to amend the whole of paragraph 1 of their counterclaim and substituting therefor the following:

"The Defendants repeat the Defence and counterclaim the sum of \$700,319.66 being the amount due from the Plaintiffs to the Defendants or a running account between

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themselves particulars of which have been delivered to the Plaintiffs and exceed 3 folios".

By an order of Court dated the 13th March, 1964, the defendants were granted leave to further amend their counterclaim by substituting the figure in paragraph 1 to read the sum of \$690,377.66 instead of \$700,319.66.

10 In their Amended Defence to Counterclaim dated the 1st June, 1964, the plaintiffs amended paragraph 1 to read: "the Plaintiffs deny owing the sum of \$690,377.66 or any sum at all and put the Defendants to strict proof thereof." Paragraph 2 was amended to read: "The Plaintiffs say that on the running account between the Plaintiffs and the Defendants it shows a debit balance of \$11,846.00 against the Defendants."

20 Notice of Trial was given on the 17th July, 1964. In December, 1965, the plaintiffs changed their solicitors.

30 In February, 1966, the plaintiffs applied by summons for an order that the defendants file further and better particulars of their amended counterclaim. By an order dated the 18th February, 1966, the defendants were ordered to deliver to the plaintiffs further and better particulars "(a) stating how the sum of \$690,377.66 ..... is made up; (b) if for goods sold and delivered, stating the date and place of delivery, and the name of the individual alleged to have accepted delivery of the goods; (c) if in respect of other transactions, specifying the nature, date and place of each transaction and the name of the individual in the Plaintiff Company alleged to have participated therein."

40 The further and better particulars were not delivered and by an order dated the 24th June, 1966, the defendants were ordered to deliver them within three months from the service of the order.

No further and better particulars were delivered and by an order dated the 24th October, 1966, the defendants were ordered to deliver them within 14 days of the service of

In the High Court of the State of Singapore, Island of Singapore

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No. 16

Judgment of Chua. J.

22nd May 1967  
(continued)

In the High Court of the State of Singapore, Island of Singapore

the order.

The further and better particulars were delivered on the 17th November, 1966, consisting of 31 pages.

No. 16

Judgment of Chua. J.

22nd May 1967 (continued)

On 1st March, 1967, the plaintiffs again applied by summons for an order that the defendants do file further and better particulars of their counterclaim in accordance with paragraphs (b) and (c), of the order of the 18th February, 1966.

10

On 3rd March, 1967, the defendants delivered an Additional Further & Better Particulars.

The summons of the plaintiffs first came before the Judge on the 6th March, 1967, when by consent it was adjourned to the 31st March, 1967. On the 11th March, 1967, the plaintiffs' solicitors wrote to the defendants' solicitors in these terms:

"We refer to the summons in this matter which has been adjourned for a fortnight, and to the observations of the learned Judge when it was heard. The items of which our clients require Further & Better Particulars are as follows: ....."

20

The items are then set out. The letter concluded in these words:

"Please let us have these Particulars in good time before the Summons is due for hearing again."

30

The summons came on for hearing again on the 31st March, 1967, and by consent it was adjourned for 1 week. On the 31st March, 1967, the defendants filed Further and Better Particulars pursuant to the plaintiffs' solicitors' letter of the 11th March, 1967, running to 15 pages. On the 7th April, 1967, the summons was again adjourned to the 21st April, 1967, and on that day by consent of the parties no order was made on the summons.

40

On the 24th April, 1967, the plaintiffs amended their Defence to Counterclaim by pleading further that the counterclaim is barred by limitation.

In the High Court of the State of Singapore, Island of Singapore

The Defendants' counterclaim came on for hearing on the 2nd May, 1967. At the commencement of the hearing the defendants filed a Reply to Further Amended Defence to Counterclaim which reads as follows:-

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No. 16

Judgment of Chua. J.

22nd May 1967  
(continued)

10 "1. The Defendants join issue with the Plaintiffs on their reply and defence to counterclaim, and in further answer thereto will say that if the claim is otherwise barred by limitation which is denied, the Plaintiffs by their affidavit of the 20th August, 1963, have claimed that the Defendants' debt if it arises, arises on a running account which of itself is an acknowledgment of the said debt and a promise to pay.

20 2. Further from the year 1952 up and until the year 1963, when the proceedings herein were commenced, on numerous occasions the Plaintiffs herein met the Defendants and acknowledged the debt and promised to pay same but repeatedly asked for time. "

30 The first thing that should be ascertained is, what was the nature of the dealings between the parties?

40 From the evidence before me the following facts emerged. Hardial Singh, Inder Singh, Hira Singh and Balwant Singh are brothers. Prior to 1951 they were all partners in the firm of Gian Singh & Co., the firm of Bajaj Textiles and some other firms in Singapore, Malaya and India. Gian Singh & Co. was the firm which indented goods from all over the world and had all the necessary banking facilities. In 1951 the partnership was dissolved. Hira Singh and Balwant Singh took over and carried on the business of Gian Singh & Co. and Inder Singh took over and carried on the business of Bajaj Textiles as sole proprietor. Prior to the dissolution of the partnership large quantities of goods had been ordered from all parts of the world by Gian

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

—————  
No. 16

Judgment of  
Chua. J.

22nd May 1967  
(Continued)

Singh & Co. and confirmed letters of credit through the banks had been established and firm contracts had been entered into. Under the Deed of Dissolution of the partnership these goods when they were received by Gian Singh & Co. were to be divided in these proportions - 27 $\frac{1}{2}$ % to Hardial Singh, 25% to Inder Singh, 23 $\frac{3}{4}$ % to Hira Singh and 23 $\frac{3}{4}$ % to Balwant Singh. The brothers were to pay to Gian Singh & Co. for the goods delivered to them. After the dissolution of the partnership, Gian Singh & Co. delivered the goods to the brothers as and when they arrived. In January, 1952, Gian Singh & Co. Ltd., the defendants, were established which took over all the assets and liabilities of the firm of Gian Singh & Co. and Balwant Singh became and is still the managing director. On the 17th September, 1951, Bajaj Textiles Ltd., the plaintiffs, were incorporated and Inder Singh became and still is the managing director. One of the objects of the plaintiff company was "to acquire the business and the goodwill of the business carried on at Singapore under the name or style of Bajaj Textiles, or any part or parts thereof and the assets and property or any part of the assets and property of such business and for this purpose to enter into and carry into effect with or without modification any necessary agreement or agreements."

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Balwant Singh gave evidence to this effect. Inder Singh's share of the goods was delivered first to Bajaj Textiles at the request of Inder Singh and later to the plaintiffs in 1952. The value of the goods delivered was at first debited against the account of Inder Singh in the books of Gian Singh & Co. and from January, 1952, it was debited against the account of the plaintiffs in the books of Gian Singh & Co. Ltd. The account of Inder Singh was carried into the account of the plaintiffs in January, 1952. Apart from the supply of goods to Inder Singh he used to make loans to Inder Singh for the purpose of the latter's business and these were debited against the account of the plaintiffs in the same way as the goods. Payments were made by Inder Singh from time to time and these were credited to the plaintiffs' account. The account was kept in

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the ledger and was a running account in which were entered the transactions between the two brothers. They were on friendly terms and Inder Singh knew what was being done and in fact Inder Singh had come on occasions to the plaintiffs' office and examined the account. The last entry made in the ledger was the 20th April, 1962, when the plaintiffs made a payment and that was credited to the plaintiffs' account. Between 10 1952 and 1963 he often asked Inder Singh to settle the account but time and time again Inder Singh put him off by asking for time to pay. He had often suggested to Inder Singh that they should get an accountant to go into the account but Inder Singh has been deferring the matter all the time. As the result of the plaintiffs' application for further and better particulars he had an accountant to go into the books and it was discovered that certain items should not 20 have been debited against the plaintiffs and consequently the amount of the counterclaim was amended. Since the last amendment he discovered that the counterclaim should be reduced by a further \$43,000.

Inder Singh's evidence was to this effect. He was the sole proprietor of Bajaj Textiles from 1st August, 1951, until the end of that year when the plaintiff company was formed. The plaintiff company acquired the business and 30 goodwill of the firm Bajaj Textiles but not the liabilities. The liabilities of Bajaj Textiles were his personal liabilities. At the end of 1951 there were no trading liabilities of Bajaj Textiles. As far as he was concerned when he talked of "running account" in the Reply & Defence to Counterclaim he meant the account running in the books of Bajaj Textiles Ltd. There is an account of Gian Singh & Co. Ltd. in the plaintiffs' ledger which he called a running 40 account and the balance as on the 31st December, 1961, was \$11,846.00 due from the Defendants. Prior to the issue of the writ he had not seen the so-called "running account" kept by the defendants. He had the ledger of the plaintiffs from 1956 onwards but not the earlier years as they were lost. He admitted that he received goods from the defendants under the Deed of Dissolution but he had paid for most of them.

In the High Court of the State of Singapore, Island of Singapore

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No. 16

Judgment of Chua. J.

22nd May 1967  
(continued)

In the High Court of the State of Singapore, Island of Singapore

-----  
No. 16

Judgment of  
Chua. J.

22nd May 1967  
(continued)

From 1952 right up to the end of 1961 the defendants and the plaintiffs used to assist each other with money and these were entered in the account. In the middle of 1952 Balwant Singh told him that there was money due from him but he denied that he owed any money and Balwant Singh never raised the question again. He said that any sum due at the end of 1951 was due from him personally and not from the plaintiffs.

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From the evidence I find that the dealings between the parties consisted mainly of goods sold and delivered by the defendants to the plaintiffs and of loans from one to the other. The account between them was kept in the ledger of the defendants and the defendants debited the plaintiffs with the costs of the goods as and when they were supplied and with the amount of the loans as and when they were made. The plaintiffs from time to time made payments to the defendants on account generally and credit was given in the ledger for these payments as they were made. The payments were made in varying sums and clearly were not made in respect of any particular debit. The plaintiffs also kept an account in the name of the defendants in which there was a series of credits and debits. The account between the parties is in fact a running account which to the knowledge of both parties is of that kind and kept in that way. The claim of the defendants is to recover from the plaintiffs the balance due on the running account but the defendants say that they do not owe anything to the plaintiffs and that in fact the defendants owe them on the running account.

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It is submitted by counsel for the plaintiffs that there is no such claim known to the law as a claim on a running account. I am of the view that this submission cannot be sustained.

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It is next submitted that part of the claim of the defendants is barred by limitation and that the defendants can only recover in respect of dealings which took place during the six years prior to the 25th March, 1964, when the original counterclaim was filed. It is further submitted that there has been no

acknowledgment of the claim by the plaintiffs to bring the case within Section 26(2) of the Limitation Ordinance, 1959, (No. 57 of 1959).

In the High Court of the State of Singapore, Island of Singapore

Section 26(2) of the Limitation Ordinance, 1959, provides as follows:

"Where any right of action has accrued to recover any debt or other liquidated pecuniary claim, or any claim to the personal estate of a deceased person or to any share or interest therein, and the person liable or accountable therefor acknowledges the claim or makes any payment in respect thereof, the right shall be deemed to have accrued on and not before the date of the acknowledgment or the last payment: .....

No. 16

Judgment of Chua. J.

22nd May 1967  
(continued)

Then there is a proviso which is not relevant to the case.

Section 26(2) is similar to Section 23(4) of the English Limitation Act, 1939.

It is clear from the case of *Re Footman Bower & Co., Ltd.*, (1961) 2 All E.R. 162, that where there is a running account and a payment is made on account generally it is a payment on account of the whole balance outstanding at the date of the payment and therefore the payment is "in respect of" that balance for the purposes of Section 26(2) of the Limitation Ordinance, 1959, so that time started to run afresh on the occasion of each payment.

For these reasons I have come to the conclusion that the claim of the defendants is not barred by limitation.

It is said by the defendants that the plaintiffs have acknowledged the claim of the defendants within Section 26(2) so as to prevent time running under the Limitation Ordinance, 1959. I need only say that the evidence before me does not disclose that there was any such acknowledgment.

Then it is submitted by the plaintiffs that the balance alleged by the defendants to be due as on the 31st December, 1951, and transferred to the account of the plaintiffs, is, if due at all, due

In the High  
Court of the  
State of Sing-  
apore, Island  
of Singapore

-----  
No. 16

Judgment of  
Chua. J.

22nd May 1967  
(continued)

from Inder Singh and not from them. Inder Singh admitted that goods were delivered to Bajaj Textiles and there is no doubt that Bajaj Textiles were liable but the question now is whether the plaintiffs are liable for that balance. It is clear that the plaintiffs acquired the business of Bajaj Textiles as a going concern and they took over not only the assets but also the liabilities of the firm. It must be the intention of Inder Singh that the plaintiffs would be responsible for the liabilities of Bajaj Textiles. In my view the plaintiffs are liable.

10

As the plaintiffs are challenging the correctness of the running account kept by the defendants I indicated during the hearing that I would not go into the account but should I decide that the defendants have a good cause of action then I would refer the account to the Registrar who would be asked to certify what is or is not due to the defendants. It is submitted by the plaintiffs that the account should not be remitted to the Registrar as the defendants cannot adduce any evidence on it because they have failed to file further and better particulars as ordered by the Court on the 18th February, 1966. It seems to me that the further and better particulars filed by the defendants in answer to the plaintiffs' solicitors' letter of the 11th March, 1967, was sufficient compliance with the order of the 18th February, 1966.

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In the result the defendants are entitled to judgment for the sum, if any, found by the Registrar to be due from the plaintiffs in the running account.

Sd. F. A. Chua

JUDGE

Dated this 22nd day of May, 1967.

No. 17

FORMAL JUDGMENT  
entered 14th July 1967

In the High  
Court of the  
State of  
Singapore,  
Island of  
Singapore

THE 22ND DAY OF MAY, 1967.

\_\_\_\_\_  
No. 17

Formal  
Judgment  
entered 14th  
July 1967.

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THIS ACTION and counterclaim coming on for trial on the 2nd, 3rd, 4th, 5th and 8th days of May, 1967, before the Honourable Mr. Justice Chua in the presence of Counsel for the Plaintiffs and for the Defendants AND UPON READING the Pleadings AND UPON HEARING the evidence and what was alleged by Counsel for the Plaintiffs and for the Defendants THIS COURT DOTH ORDER that the Registrar of the High Court DO TAKE an account of all transactions on the running account between Gian Singh & Co. and Bajaj Textiles and Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. from the 14th day of May 1951 to the 31st day of December 1962 and kept in the books of Gian Singh & Co. and Gian Singh & Co. Ltd. AND IT IS ORDERED that the costs of this action be reserved AND IT IS LASTLY ORDERED that the Plaintiffs and the Defendants be at liberty to apply.

20

ENTERED this 14th day of July, 1967 at 10.20 a.m.  
in Volume XCIX Page 357.

Sd. Tay Kim Whatt

DY. REGISTRAR

158.

No. 18

NOTICE OF APPEAL  
dated 20th June 1967

In the  
Federal Court  
of Malaysia  
holden at  
Singapore  
(Appellate  
Jurisdiction)

—————  
No. 18

TAKE NOTICE that the Plaintiffs being dissatisfied with the decision of the Honourable Mr. Justice Chua given at Singapore on the 22nd day of May, 1967, appeal to the Federal Court against the whole of the said decision.

Notice of  
Appeal  
20th June 1967

Dated the 20th day of June, 1967.

Sd. Drew & Napier

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Solicitors for the Appellants.

To

The Registrar, Federal Court.

The Registrar, High Court, Singapore.

The Respondents, and to its Solicitor,

L.A.J. Smith.

The address for service of the Appellants is the office of Messrs. Drew & Napier of Nos. 30-35, Chartered Bank Chambers, Battery Road, Singapore.

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No. 19

MEMORANDUM OF APPEAL  
dated 10th August 1967

Civil Appeal No. Y 37 of 1967

In the  
Federal Court  
of Malaysia  
holden at  
Singapore  
(Appellate  
Jurisdiction)

Memorandum of Appeal

Bajaj Textiles Limited, the Appellants above named, appeal to the Federal Court against the whole of the decision of the Honourable Mr. Justice Chua given at Singapore on the 22nd day of May, 1967, on the following grounds:

No. 19

Memorandum of  
Appeal  
10th August  
1967

10

1. That the learned trial Judge erred in permitting the Defendants to put forward a counterclaim for:-

"the amount due from the Plaintiff to the defendants on a running account"

which is not a cause of action known to the common law.

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2. That the learned trial Judge erred in finding that the Plaintiffs' defence of limitation failed by reason of part payments made by the Plaintiffs to the Defendants on account generally. Such part payments were not pleaded by the Defendants who relied in their Reply to Further Amended Defence to Counterclaim, solely upon certain specified alleged acknowledgments, and accordingly, no evidence was led as to the number or nature of the alleged part payments and no cross-examination or legal argument was directed thereto. In the circumstances the learned trial Judge was wrong in applying the case of Re Footman Bower & Co. Ltd. (1961) 2 All E.R. 162 and so deciding against the Plaintiffs on the issue of limitation. The learned trial Judge should have found that transactions between the parties prior to the six years before the issue of the Writ in the action (i.e. prior to 19th July 1957) were barred by limitation, and should have directed the Registrar to hear evidence of only such transactions as took place between the parties after the said 19th July, 1957.

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3. That the learned trial Judge was wrong in

In the  
Federal Court  
of Malaysia  
holden at  
Singapore  
(Appellate  
Jurisdiction)

—————  
No. 19

Memorandum of  
Appeal  
10th August  
1967  
(continued)

holding that the date of the partnership firm of Bajaj Textiles were transferred to the Plaintiffs and became the liability of the Plaintiffs.

4. That the learned trial Judge erred in permitting the Defendants to give evidence of transactions of which no or insufficient particulars had been filed pursuant to several Orders for particulars with which the Defendants had failed to comply.

10

Dated the 10th day of August, 1967.

Sd. Drew & Napier

Solicitors for the  
Appellants.

To

The Registrar, Federal Court.

The Respondents, and to its Solicitor,

L.A.J. Smith.

The address for service of the Appellants is the office of Messrs. Drew & Napier of Nos. 30-35, Chartered Bank Chambers, Battery Road, Singapore.

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AFFIDAVIT OF BALWANT SINGH  
affirmed 2nd September 1967

In the  
Federal Court  
of Malaysia  
holden at  
Singapore  
(Appellate  
Jurisdiction)

Civil Appeal No. Y 37 of 1967

AFFIDAVIT

I, BALWANT SINGH, Managing Director of the  
Respondent Company duly affirm say as  
follows:-

No. 20

Affidavit of  
Balwant Singh  
sworn 2nd  
September 1967

- 10 1. As a result of Mr. Inder Singh's evidence  
given at the trial of this action that the  
books of Bajaj Textiles Ltd. had been lost  
when the Company moved its premises from  
Raffles Place to High Street in the year 1955,  
and that Bajaj Textiles Limited had not taken  
over the liabilities of Bajaj Textiles on the  
formation of the limited Company, Bajaj  
Textiles Limited, and that Bajaj Textiles had  
no debts or liabilities as at the 31st  
December, 1951, I instituted inquiries in  
20 Bombay with a view to obtaining if available,  
the Balance Sheets of Bajaj Textiles as at  
the 31st December, 1951, and Bajaj Textiles  
Ltd. as at the 31st December, 1952 and 1953.
2. Photo copies of the Balance Sheets were  
sent to me by registered airmail and arrived  
on Thursday, 31st August, 1967.
3. The registered envelope in which the  
photo copies of the Balance Sheets were sent is  
now produced and shown to me and marked "A".
- 30 4. The photo copies of the Balance Sheets  
themselves are now produced and shown to me  
and marked "B", "C", and "D". Copies of the  
said photo copies of the Balance Sheets are  
attached hereto and marked "B1", "C1" and "D1".
5. As appears from the Balance Sheet of Bajaj  
Textiles as at the 31st December, 1951, the said  
firm owed to Gian Singh & Co. in which I and Hira  
Singh were partners, the sum of \$1,225.039.81. A  
similar entry although not of the exact amount is

In the  
Federal Court  
of Malaysia  
holden at  
Singapore  
(Appellate  
Jurisdiction)

\_\_\_\_\_

No. 20

Affidavit of  
Balwant Singh  
sworn 2nd  
September 1967  
(continued)

to be found at page 99E of the Record of Appeal, my figure being \$1,223,345.07. The date is also 31st December, 1951.

6. In the Balance Sheet of Bajaj Textiles Ltd. as at the 31st December, 1952, under the heading "Current Liabilities and Provisions" Gian Singh & Co. Ltd. are listed as a creditor in the sum \$589,901.63. This figure is approximately the same figure as is included in the Record of Appeal in the books of Gian Singh & Co. Ltd. page 15 being \$611,725.86 the amount owing by Bajaj Textiles Ltd.

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7. In the Balance Sheet of Bajaj Textiles Ltd. as at the 31st December, 1953, Gian Singh & Co. Ltd., Singapore, are listed as a creditor in the sum of \$589,231.67 and in the books of Gian Singh & Co. Ltd. at page 18 of the Record of Appeal at the same date, Bajaj Textiles Ltd. are listed as a debtor in the sum of \$625,956.70.

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8. The learned trial Judge has already accepted the evidence given by me on this matter but I am advised and verily believe by my Solicitors that the said evidence should be placed before the Federal Court of Appeal as an additional reason for holding the judgment which I have already obtained.

Affirmed at Singapore this }  
2nd day of September, 1967. } Sd. Balwant Singh

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Before me,

Sd. Kirpal Singh

A Commissioner for Oaths.

NO. 21

EXHIBIT "B" TO AFFIDAVIT OF BALWANT SINGH AFFIRMED 2nd SEPTEMBER 1967  
being Balance Sheet of Bajaj Textiles, Singapore, for 31st December 1951

In the Federal  
Court of  
Malaysia at  
Singapore  
(Appellate  
Jurisdiction)

M. N. MENON & CO.,  
CERTIFIED ACCOUNTANTS  
14, BONHAM BLDG.  
SINGAPORE 1.

BAJAJ TEXTILES, SINGAPOREBALANCE SHEET AS AT 31ST DECEMBER, 1951No.21

Exhibit "B.1"  
to Affidavit of  
Balwant Singh  
affirmed 2nd  
September 1967  
being balance  
sheet of Bajaj  
Textiles  
Singapore for  
31st December  
1951

	<u>BANK OVERDRAFT:</u>	(Schedule No.1)	646,295.09		<u>CASH:</u>		
	<u>CREDITORS:</u>				In hand	12,852.54	
10	Trade Creditors: Foreign Bills	(Schedule No.2)	268,284.99		At Banks (Schedule No.1)	5,226.61	
	do. Local	( " No.3)	104,121.98		Mercantile Bank:		
	Sundry Persons	( " No.4)	319.70		L/C Deposit	<u>90,000.00</u>	108,079.15
	Accrued Expenses	( " No.5)	56,573.77		<u>DEBTORS:</u>		
	Staff	( " No.6)	<u>429.90</u>	429,730.34	Retail Department	(Schedule No.7)	15,443.06
	<u>RESERVES:</u>				Wholesale Department	(Schedule No.8)	978,865.92
	Bonus	(Schedule No.6)	10,118.03		Sundry Persons	(Schedule No.4)	47,167.89
	Leave Pay	( " No.6)	2,500.00		Staff (Schedule No.6)	<u>2,649.02</u>	1,044,125.89
	Passage	( " No.6)	<u>1,190.00</u>	13,808.03	<u>DEPOSITS &amp; PAYMENTS IN</u>		
	<u>ASSOCIATE COMPANIES</u>	(Schedule No.11)	86,691.67		<u>ADVANCE:</u> (Schedule 9)		7,182.45
20	<u>GIAN SINGH &amp; COMPANY:</u> Current Account		1,225,039.81		<u>STOCK-IN-TRADE:</u> (Schedule No.10)		
	<u>HARDIAL SINGH &amp; SONS, SINGAPORE:</u> Current A/c		10,868.87		As certified by Management:		
	<u>HARDIAL SINGH &amp; SONS, KUALA LUMPUR:</u> Current A/c		41,832.50		At Singapore	1,896,188.76	
	<u>S. INDER SINGH BAJAJ:</u>				At Kuala Lumpur	<u>30,037.81</u>	1,926,226.57
	Capital Account		4,502,379.05		<u>ASSOCIATE COMPANIES:</u> (Schedule No.11)		231,159.39
	Current Account:				<u>FURNITURE &amp; FITTINGS:</u>	60,607.58	
	Net Drawings (Schedule No.14)				(Schedule No.12)		
	Less: Net Profit as per		283,262.10		<u>OFFICE EQUIPMENT:</u>	3,602.50	
	P & L A/c Singapore				(Schedule No.12)		
	93615.30				<u>TAILORING DEPT. EQUIPMENT:</u>	1,486.40	
	Less: Loss as				(Schedule No.12)		
30	per Kuala Lumpur A/c	<u>11395.75</u>	<u>82,219.55</u>	<u>201,042.55</u>	<u>LIGHTING EQUIPMENT:</u>	<u>297.00</u>	65,993.48
				4,301,336.50	(Schedule No.12)		
					<u>MOTOR VEHICLES:</u>		7,295.00
					(Schedule No.12)		

BALANCE SHEET AS AT 31ST DECEMBER, 1951

In the Federal  
Court of  
Malaysia at  
Singapore  
(Appellate  
Jurisdiction)

No.21

Exhibit "B.1"  
to Affidavit of  
Balwant Singh  
affirmed 2nd  
September 1967  
being balance  
sheet of Bajaj  
Textiles  
Singapore for  
31st December  
1951

(Contd.)

HOUSE PROPERTY ACCOUNT:

In Malaya (Schedule No.13)	2,089,685.60	
Outside Malaya	<u>1,255,105.84</u>	3,344,791.44

SUSPENSE ACCOUNT:

20,749.44

₹6,755,602.81₹6,755,602.81

Subject to our report of this date.

Sd. Illegible

CERTIFIED ACCOUNTANTS

Singapore,

9th February, 1953.

This is the exhibit marked "B1" referred  
to in the affidavit of Balwant Singh  
sworn this 2nd day of September 1967

Before me,

Signed: Kirpal Singh

A Commissioner for Oaths

## NO. 22

EXHIBIT "C.1" TO AFFIDAVIT OF BALWANT SINGH AFFIRMED 2ND SEPTEMBER 1967  
being balance sheet of Bajaj Textiles Limited Singapore for 31st December, 1952

In the Federal  
Court of  
Malaysia at  
Singapore  
(Appellate  
Jurisdiction)

M. N. MENON & CO.,  
CERTIFIED ACCOUNTANTS  
14, BONHAM BLDG.  
SINGAPORE 1.

## BAJAJ TEXTILES LIMITED, SINGAPORE

BALANCE SHEET AS AT 31ST DECEMBER 1952

	Sch. No.			Sch. No.			
I		<u>AUTHORISED CAPITAL:</u>		I		<u>FIXED ASSETS:</u>	
		2,500,000 Shares of \$1.00 each	\$2,500,000.00			(a) Leasehold land at Robinson Rd., (Instal- ment to Land Office)	48,067.16
10		II <u>ISSUED CAPITAL:</u>				(b) Furniture & Fittings	6 73,072.00
		2,000,000 Shares of \$1.00 each fully paid	2,000,000.00			(c) Office Equipment	6 4,338.00
		CI <u>CURRENT LIABILITIES &amp; PROVISIONS:</u>				(d) Tailoring Department Equipment	6 1,585.00
		(a) Bonus Reserve	12,583.35 1			(e) Lighting Equipment	6 4,175.00
		(b) Passage Reserve	2,190.00 1			(f) Motor Vehicles	6 6,680.00
		(c) Leave Pay Reserve	4,827.00 1				137,917.16
		(d) Sundry Creditors	2 595,828.84	II		<u>ASSOCIATE COMPANIES:</u>	
		(e) Staff Balances	1 1,287.72			(a) Bajaj Textiles Agency Account	598,174.47 7
20		(f) Accrued Expenses	3 21,457.96			(b) Bajaj Tex- tiles Adj- ustment Account	1,060.60 8
		(g) Associate Companies	4 5,737.37			Less: Yarn Suspense	599,235.07
		(h) Gian Singh & Co. Ltd. Singapore	589,901.63				105,007.12
		(i) Hardial Singh & Sons, Ltd. Singapore	4,726.18			III	<u>CURRENT ASSETS:</u>
		(j) Director's Balance Sardar Ajit Singh	1,515.05			(a) Associate Companies Current Account	4 562,386.80
		(k) Bank Overdrafts	5 764,048.26			(b) Stock-in-Trade At Singa- pore	2,152,566.21
30		(l) Mercantile Bank Local Loan	174,662.13			At Kuala Lumpur	2,100.00
			2,178,765.49			(c) Sundry Debtors	9 535,866.64
						(d) Staff Balances	1 700.04
						(e) Deposits & Payments in Advance	10 7,166.13
						(f) Suspense Account	11 33,623.56
40						(g) Bank Balances	6 4,878.02
						(h) Cash Balance:	
						Cashier	6,335.23
						Petty Cashier	66.53
							6,401.76
							3,305,689.16

No.22

Exhibit "C.1"  
to Affidavit  
of Balwant  
Singh affirmed  
2nd September  
1967 being  
Balance Sheet  
of Bajaj  
Textiles,  
Singapore for  
31st December  
1952

In the Federal Court of Malaysia at Singapore (Appellate Jurisdiction)

No.22

Exhibit "C.1" to Affidavit of Balwant Singh affirmed 2nd September 1967 being Balance Sheet of Bajaj Textiles, Singapore for 31st December 1952

(Contd.)

Auditors' Report to the Shareholders

We have examined the above Balance Sheet as at 31st December, 1952 with the books and vouchers of Bajaj Textiles Limited and have obtained all the information and explanations we have required.

In our opinion and to the best of our information and the explanations given us and as shown by the books of the Company, the said Balance Sheet with the notes attached thereto presents a true and fair view of the state of the Company's affairs as at 31st December, 1952.

Sd. Illegible  
CERTIFIED ACCOUNTANTS  
Auditors

Singapore

15th February, 1954.

IV	<u>PRELIMINARY EXPENSES:</u>		3,615.20
V	<u>DEFICIT:</u>		
	Profit & Loss Account		
	Debit Balance:		
	Singapore	221,905.28	
	Kuala Lumpur	<u>15,410.74</u>	237,316.02
			<u>₹4,178,765.49</u>

.....Director

10

.....Secretary

This is the exhibit marked "C1" referred to in the affidavit of Balwant Singh sworn this 2nd day of September, 1967.

Before me,

Signed: Kirpal Singh

A Commissioner for Oaths

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## NO. 22 (continued)

SCHEDULE 7 REFERRED TO IN BALANCE SHEET OF  
BAJAJ TEXTILES LIMITED SINGAPORE of 31ST  
DECEMBER, 1952

In the Federal  
Court of  
Malaysia at  
Singapore  
(Appellate  
Jurisdiction)

BAJAJ TEXTILES LIMITED SINGAPORE

M.N.MENON & CO.,  
CERTIFIED ACCOUNTANTS,  
14, BONHAM BLDG.

SINGAPORE 1. 31st DECEMBER, 1952 SCHEDULE NO.7

No.22

Exhibit "C.1"  
to Affidavit  
of Balwant  
Singh affirmed  
2nd September  
1967 being  
Balance Sheet  
of Bajaj  
Textiles,  
Singapore for  
31st December  
1952

(Contd.)

10 BAJAJ TEXTILES AGENCY ACCOUNT:

	Dr.	Cr.
By Debtors and debit balances of Bajaj Textiles as at 31st December, 1951 to be collected as their agents, as under:-		

Sundry Debtors	1,041,476.87	
----------------	--------------	--

Staff Balances	2,649.02	
-------------------	----------	--

20 Associated Company Balances	231,159.39	
--------------------------------------	------------	--

Suspense Account	<u>20,749.44</u>	1,296,034.72
---------------------	------------------	--------------

To Creditors and credits  
balances of Bajaj Textiles  
as at 31st December 1951  
to be settled as their  
agents as under:-

30 Sundry Creditors	372,726.67	
------------------------	------------	--

Accrued Expenses	56,573.77	
---------------------	-----------	--

Staff Balances	429.90	
----------------	--------	--

Reserve for Bonus, Leave pay and Passage	13,808.03	
---	-----------	--

40 Associate Company balances	<u>139,393.04</u>	582,931.41
-------------------------------------	-------------------	------------

To Gian Singh & Co. Balances as at 31st December, 1951	1,225,039.81	
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In the Federal  
Court of  
Malaysia at  
Singapore  
(Appellate  
Jurisdiction)

## NO. 22 (continued)

SCHEDULE 7 REFERRED TO IN BALANCE SHEET OF  
BAJAJ TEXTILES LIMITED SINGAPORE of 31st  
DECEMBER, 1952 (continued)

No.22  
Exhibit "C.1"  
to Affidavit  
of Balwant  
Singh affirmed  
2nd September  
1967 being  
Balance Sheet  
of Bajaj  
Textiles,  
Singapore for  
31st December  
1952  
(Contd.)

M.N.MENON & CO.,  
CERTIFIED ACCOUNTANTS  
14, BONHAM BLDG.  
SINGAPORE 1.

31st DECEMBER, 1952

SCHEDULE NO.7  
(Contd.)

<u>BAJAJ TEXTILES AGENCY ACCOUNT</u>		Dr.	Cr.	
To Overseas Chinese Bank overdraft 31st December, 1951	595,008.25			10
To Mercantile Bank Overdraft 31st December, 1951	50,799.91			
" Eastern Bank Overdraft 31st December, 1951	486.93			
	<u>₹2,454,266.31</u>		1,296,034.72	
To Inder Singh & Co., Bombay	141,832.60			20
" Singapore Emporium Ltd., Singapore	1,464.50			
To Mountbatten Road, Bungalow Expenses Account	3,805.18			
" Sardar Inder Singh Account	83,461.94			
" Property Account (as per statement No.1)	93,413.10			30
By Property Account (as per statement No.1)			749,553.83	
" Property Income & Expenditure Account (as per statement No.2)			19,703.96	
" Vendors Account (balance Transferred)			114,776.65	
" Balance, Carried down			598,174.47	
	<u>₹2,778,243.63</u>		<u>2,778,243.63</u>	40

To BALANCE, Brought Down ₹ 598,174.47

## NO. 23

EXHIBIT "D.1" TO AFFIDAVIT OF BALWANT SINGH AFFIRMED 2nd SEPTEMBER 1967  
being Balance Sheet of Bajaj Textiles Limited Singapore for 31st December, 1953

In the Federal  
Court of  
Malaysia at  
Singapore  
(Appellate  
Jurisdiction)

M.N. MENON & CO.,  
CERTIFIED ACCOUNTANTS  
14, BONHAM BLDG.  
SINGAPORE 1.

## BAJAJ TEXTILES LIMITED, SINGAPORE

BALANCE SHEET                      AS AT                      31ST DECEMBER, 1953

No.23

	Sch: No.			Sch: No.			
I		<u>AUTHORISED CAPITAL:</u>		I		<u>FIXED ASSETS:</u>	
		2,500,000 Shares of \$1.00 each	<u>\$2,500,000.00</u>			(a) Leasehold Land at Robinson Road (Payments to Land Office)	48,867.16
10		II <u>ISSUED CAPITAL:</u>				(b) Furniture & Fittings	6 85,519.60
		2,000,000 Shares of \$1.00 each fully paid	2,000,000.00			(c) Office Equipment	6 4,866.60
		III <u>GIAN SINGH &amp; CO., LTD. SINGAPORE:</u>	589,231.67			(d) Tailoring Equipment	6 1,356.00
		IV <u>CURRENT LIABILITIES &amp; PROVISIONS:</u>				(e) Lighting Equipment	6 3,572.00
		(a) Bonus Reserved	7,174.83			(f) Motor Vehicles	6 <u>4,275.00</u>
		(b) Leave Pay Reserve	5,957.70			II <u>ASSOCIATE COMPANIES:</u>	
		(c) Passage Reserve	<u>2,910.00</u>			(a) Bajaj Textiles Agency Account	843,962.44 7
20		(d) Sundry Creditors	2 361,556.78			(b) Bajaj Textiles Adjustment Account	<u>4,219.60</u> 8 848,182.04
		(e) Staff Balances	1 4,895.51			Less: Yarn Suspense as at 1st Jan. 1953	<u>105,007.12</u> 743,174.92
		(f) Expense Creditors	3 35,847.93			III <u>CURRENT ASSETS:</u>	
		(g) Associate Companies	4 26,377.67			(a) Associate Companies Current Account	4 230,959.39
		(h) Hardial Singh & Sons, Ltd., Singapore	2,999.73			(b) Stock-in-Trade	9 1,086,579.73
		(i) Bank Overdrafts	5 847,342.83			(c) Sundry Debtors	10 488,649.76
30		(j) Mercantile Bank of India Ltd., Loss on D/A Bills (balance)	42,724.40			(d) Staff Balances	1 2,182.13
			1,337,787.38			(e) Advance Account	70,000.00
						(f) Deposits & Payments in Advance	11 4,632.00
						(g) Suspense Account	12 569,402.06
						(h) Director's Balance: Sardar Ajit Singh Gulati	2,420.35
40						(i) Bank Balances	5 337.34
						(j) Cash Balance:	
						Cashier	3,947.37
						Petty Cashier	<u>47.92</u>
							<u>3,995.29</u> 2,459,158.05

Exhibit "D.1"  
to Affidavit of  
Balwant Singh  
affirmed 2nd  
September 1967  
being Balance  
Sheet of Bajaj  
Textiles  
Singapore for  
31st December  
1953

In the Federal  
Court of  
Malaysia  
Singapore  
(Appellate  
Jurisdiction)

No.23

Exhibit "D.1"  
to Affidavit of  
Balwant Singh  
affirmed 2nd  
September 1967  
being Balance  
Sheet of Bajaj  
Textiles  
Singapore for  
31st December  
1953

(Contd.)

IV	<u>PRELIMINARY EXPENSES:</u>		3,615.20
V	<u>DEFICIT:</u>		
	Net Loss as at 31st December, 1952	237,316.02	
	Add: Deprecia- tion of Furniture etc. adjustment	5,855.00	243,171.02
	Add: Net Loss as per Profit & Loss Account		329,443.50
			<u>572,614.52</u>
			<u>₹3,927,019.05</u>

Auditors' Report to the Shareholders.

We have examined the above Balance Sheet as at 31st December, 1953 with the books and vouchers of Bajaj Textiles Limited and have obtained all the information and explanations we have required.

In our opinion and to the best of our information and the explanations given us and as shown by the books of the Company, the said Balance Sheet with the notes attached thereto presents a true and fair view of the state of the Company's affairs as at 31st December, 1953.

Sd. Illegible

CERTIFIED ACCOUNTANTS  
Auditors

Singapore,

22nd December, 1954.

..... Director

..... Secretary

This is the exhibit marked "D1" referred to in the Affidavit of Balwant Singh sworn this 2nd day of September, 1967

Before me,

Signed: Kirpal Singh

A Commissioner for Oaths.

NO. 24  
JUDGMENT OF THE COURT OF APPEAL

IN THE FEDERAL COURT OF MALAYSIA HOLDEN AT SINGAPORE  
(APPELLATE JURISDICTION)

Civil Appeal No. Y 37 of 1967

Coram: Wee Chong Jin, C.J.  
Tan Ah Tah, F.J.  
J.W.D. Ambrose, J.

JUDGMENT OF AMBROSE, J.

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

No. 24

Judgment of  
the Court of  
Appeal

29th February  
1968

10 This appeal arises out of an action in which the plaintiffs, Bajaj Textiles Ltd., claim \$1,336.35 cts., being the balance of the price of goods sold and delivered to the defendants, Gian Singh & Co. Ltd. The appeal is brought by the plaintiffs and concerns the defendants' counterclaim for \$690,377.66 cts. on a running account. The defence to the counterclaim is that the defendants owe the plaintiffs \$11,846 on the running account.

20 The trial judge held that a claim on a running account is a cause of action known to the law, and ordered that the Registrar take an account of all transactions on the running account between Gian Singh & Co. and Bajaj Textiles and Gian Singh & Co. Ltd. and Bajaj Textiles Ltd. from the 14th May, 1951, to the 31st November, 1962, and kept in the books of Gian Singh & Co. and Gian Singh & Co. Ltd.

The plaintiffs appeal against the decision of the trial Judge on four grounds.

30 Before I proceed to consider them, I will state the history and nature of the dealings between the parties as found by the trial Judge. I quote his own words:

"From the evidence before me the following facts emerged. Hardial Singh, Inder Singh, Hira Singh and Balwant Singh are brothers. Prior to 1951 they were all partners in the firm of Gian Singh & Co., the firm of Bajaj Textiles and some other firms in Singapore, Malaya and India. Gian

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

No.24

Judgment of  
The Court of  
Appeal

29th February  
1968

(Contd.)

Singh & Co. was the firm which indented goods from all over the world and had all the necessary banking facilities. In 1951 the partnership was dissolved. Hira Singh and Balwant Singh took over and carried on the business of Gian Singh & Co. and Inder Singh took over and carried on the business of Bajaj Textiles as sole proprietor. Prior to the dissolution of the partnership large quantities of goods had been ordered from all parts of the world by Gian Singh & Co. and confirmed letters of credit through the banks had been established and firm contracts had been entered into. Under the Deed of Dissolution of the partnership these goods when they were received by Gian Singh & Co. were to be divided in these proportions - 27 $\frac{1}{2}$ % to Hardial Singh 25% to Inder Singh, 23.3 $\frac{3}{4}$ % to Hira Singh and 23.3 $\frac{3}{4}$ % to Balwant Singh. The brothers were to pay to Gian Singh & Co. for the goods delivered to them. After the dissolution of the partnership, Gian Singh & Co. delivered the goods to the brothers as and when they arrived. In January, 1952, Gian Singh & Co. Ltd., the defendants, were established which took over all the assets and liabilities of the firm of Gian Singh & Co. and Balwant Singh became and is still the managing director. On the 17th September, 1951, Bajaj Textiles Ltd., the plaintiffs, were incorporated and Inder Singh became and still is the managing director. One of the objects of the plaintiff company was "to acquire the business and the goodwill of the business carried on at Singapore under the name or style of Bajaj Textiles, or any part or parts thereof and the assets and property or any part of the assets and property of such business and for this purpose to enter into and carry into effect with or without modification any necessary agreement or agreements."

The first ground of Appeal is that the trial Judge erred in permitting the defendants to put forward a counterclaim for the amount due on a running account which is not a cause of action known to the common law. In my opinion, the amount due on a running account is a cause of action known to the common law. The authority for this view is Re Footman Bower & Co. Ltd., (1961) 2 All E.R. 161, where Buckley J. said at page 165:

"In the case of a current account, where the

debtor-creditor relationship of the parties is recorded in one entire account into which all liabilities and payments are carried in order of date as a course of dealing extending over a considerable period, the true nature of the debtor's liability is, in my judgment, a single and undivided debt for the amount of the balance due on the account for the time being without regard to the several items which as a matter of history contribute to that balance."

The trial Judge found there was a running account in the present case between the plaintiffs and the defendants.

He said:

"From the evidence I find that the dealings between the parties consisted mainly of goods sold and delivered by the defendants to the plaintiffs and of loans from one to the other. The account between them was kept in the ledger of the defendants and the defendants debited the plaintiffs with the costs of the goods as and when they were supplied and with the amount of the loans as and when they were made. The plaintiffs from time to time made payment to the defendants on account generally and credit was given in the ledger for these payments as they were made. The payments were made in varying sums and clearly were not made in respect of any particular debit. The plaintiffs also kept an account in the name of the defendants in which there was a series of credits and debits. The account between the parties is in fact a running account which to the knowledge of both parties is of that kind and kept in that way. The claim of the defendants is to recover from the plaintiffs the balance due on the running account but the defendants say that they do not owe anything to the plaintiffs and that in fact the defendants owe them on the running account."

Before I proceed to the second ground of appeal, it is necessary to state that on the 24th April, 1967, the plaintiffs amended their defence to the counterclaim by pleading limitation. At the

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

No. 24

Judgment of  
the Court of  
Appeal

29th February  
1968

(Contd.)

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

No. 24

Judgment of  
the Court of  
Appeal

29th February  
1968

(Contd.)

commencement of the hearing of the counterclaim on the 2nd May, 1967 the defendants filed a reply which reads as follows:-

"1. The Defendants join issue with the Plaintiffs on their reply and defence to counterclaim, and in further answer thereto will say that if the claim is otherwise barred by limitation which is denied, the Plaintiffs by their affidavit of the 20th August, 1963, have claimed that the Defendants' debt if it arises, arises on a running account which of itself is an acknowledgment of the said debt and a promise to pay.

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2. Further from the year 1952 up and until the year 1963, when the proceedings herein were commenced, on numerous occasions the Plaintiffs herein met the Defendants and acknowledged the debt and promised to pay same but repeatedly asked for time."

At the trial it was submitted by counsel for the plaintiffs that part of the claim of the defendants was barred by limitation and that the defendants could only recover in respect of dealings which took place during the six years prior to the 25th March, 1964, when the original counterclaim was filed. It was also submitted that there had been no acknowledgment of the claim by the plaintiffs to bring the case within section 26(2) of the Limitation Ordinance, 1959. Section 26(2) provides as follows:

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"Where any right of action has accrued to recover any debt or other liquidated pecuniary claim ..... and the person liable or accountable therefor acknowledges the claim or makes any payment in respect thereof, the right shall be deemed to have accrued on and not before the date of the acknowledgment or the last payment."

The trial Judge found that the evidence before him did not disclose that there was any acknowledgment within section 26(2) of the Limitation Ordinance, 1959. But he held that the claim of the defendants was not barred by limitation. The reason he gave was this:

40

"It is clear from the case of *Re Footman Bower & Co. Ltd.*, (1961) 2 All E.R, 162, that where

there is a running account and a payment is made on account generally it is a payment on account of the whole balance outstanding at the date of the payment and therefor the payment is 'in respect of' that balance for the purpose of Section 26(2) of the Limitation Ordinance, 1959, so that time started to run afresh on the occasion of each payment."

In the Federal Court of Malaysia holden at Singapore (Appellate Jurisdiction)

No.24

The second ground of appeal is as follows:

Judgment of the Court of Appeal  
29th February 1968

(Contd.)

10            "That the learned trial Judge erred in finding that the plaintiffs' defence of limitation failed by reason of part payments made by the plaintiffs, to the defendants on account generally. Such part payments were not pleaded by the defendants who relied in their Reply to Further Amended Defence to Counterclaim, solely upon certain specified alleged acknowledgments, and accordingly, 20 no evidence was led as to the number or nature of the alleged part payments and no cross-examination or legal argument was directed thereto. In the circumstances the learned trial Judge was wrong in applying the case of Re Footman Bower & Co. Ltd. (1961) 2 All E.R. 162 and so deciding against the plaintiffs on the issue of limitation. The learned trial Judge should have found that transactions between the parties prior to the six years before the issue of the Writ in the action (i.e. 30 prior to 19th July, 1957) were barred by limitation, and should have directed the Registrar to hear evidence of only such transactions as took place between the parties after the said 19th July, 1957."

40            It is true that the part payments made by the plaintiffs to the defendants on account generally are not expressly pleaded in the defendants' reply to the defence to counterclaim. But it seems to me in relying on a running account, which was admitted by Inder Singh, the managing director of the plaintiff company, in his affidavit of the 20th August, 1963, the defendants were clearly relying on the part payments to be found in the running account, particulars of which were supplied to the plaintiffs: see pages 10 to 47 of the Appeal Record. In my opinion, the plaintiffs were fully aware that the defendants were relying on these part

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

No.24

Judgment of  
the Court of  
Appeal  
29th February  
1968

(Contd.)

payments. In my judgment, the trial Judge was perfectly right in applying the case of Re Footman Bower & Co. Ltd. and deciding against the plaintiffs on the issue of limitation. I would add that, in my view, the trial Judge was right in treating the part payments as made on account generally and not on account of any particular items, because the only liability was in respect of a balance due on current account.

The third ground of appeal is that the trial Judge was wrong in holding that the debts of Bajaj Textiles were transferred to the plaintiffs and became the liability of the plaintiffs. The trial Judge found that the plaintiffs acquired the business of Bajaj Textiles as a going concern and they took over not only the assets but also the liabilities of Bajaj Textiles; and that it was the intention of Inder Singh that the plaintiffs would be responsible for the liability of Bajaj Textiles. Before the present appeal was heard, the defendants obtained leave to adduce and read, in addition to the evidence produced in the Court below, the following evidence:

- (1) Audited Balance Sheet of Bajaj Textiles, Singapore, as at 31st December, 1951,
- (2) Audited Balance Sheet of Bajaj Textiles, Limited, Singapore, as at 31st December, 1952,

and

- (3) Audited Balance Sheet of Bajaj Textiles, Limited, Singapore, as at 31st December, 1953.

In the Audited Balance Sheet of Bajaj Textiles, Ltd. as at 31st December, 1952, the liability of the plaintiffs Bajaj Textiles, Ltd., to the defendants, Gian Singh & Co. Ltd., is shown as \$589,901.63. In the audited Balance Sheet of Bajaj Textiles, Ltd. as at 31st December, 1953, the liability of the plaintiffs, Bajaj Textiles, Ltd., to the defendants, Gian Singh & Co. Ltd. is shown as \$589,231.67. At the foot of each of the balance sheets the auditors state that they have examined the balance sheet with the books and vouchers of Bajaj Textiles, Ltd., and have obtained

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all the information and explanations they have required; and that in their opinion and to the best of their information and the explanations given them and as shown by the books of the Company the balance sheet presents a true and fair view of the state of the Company's affairs at the date mentioned. These balance sheets clearly support the view that the plaintiffs took over the liabilities of Bajaj Textiles. I find, accordingly, no substance in the third ground of appeal.

In the Federal Court of Malaysia holden at Singapore (Appellate Jurisdiction)

No.24

Judgment of the Court of Appeal

29th February 1968

(Contd.)

The fourth ground of appeal is that the trial Judge erred in permitting the defendants to give evidence of transactions of which no or insufficient particulars had been filed pursuant to several orders for particulars with which the defendants had failed to comply. The position as regards particulars is stated by the trial Judge as follows:-

"In February, 1966, the plaintiffs applied by summons for an order that the defendants file further and better particulars of their amended counterclaim. By an order dated the 18th February, 1966, the defendants were ordered to deliver to the plaintiffs further and better particulars. (a) stating how the sum of \$690,377.66 .... is made up; (b) if for goods sold and delivered, stating the date and place of delivery, and the name of the individual alleged to have accepted delivery of the goods; (c) if in respect of other transactions, specifying the nature, date and place of each transaction and the name of the individual in the Plaintiff Company alleged to have participated therein."

The further and better particulars were not delivered and by an order dated the 24th June, 1966, the defendants were ordered to deliver them within three months from the service of the order.

No Further and Better Particulars were delivered and by an order dated the 24th October, 1966, the defendants were ordered to deliver them within 14 days of the service of the order.

The further and better particulars were delivered on the 17th November, 1966, consisting of 31 pages.

On the 1st March, 1967, the plaintiffs again

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

No. 24

Judgment of the  
Court of Appeal  
29th February  
1968

(Contd.)

applied by summons for an order that the defendants do file further and better particulars of their counterclaim in accordance with paragraphs (b) and (c), of the order of the 18th February, 1966.

On 3rd March, 1967, the defendants delivered an Additional Further & Better Particulars.

The summons of the plaintiffs first came before the Judge on the 6th March, 1967, when by consent it was adjourned to the 31st March, 1967. On the 11th March, 1967, the plaintiffs' solicitors wrote to the defendants' solicitors in these terms:

10

"We refer to the summons in this matter which has been adjourned for a fortnight, and to the observations of the learned Judge when it was heard. The items of which our clients require Further & Better Particulars are as follows: ....."

The items are then set out. The letter concluded in these words:

'Please let us have these Particulars in good time before the Summons is due for hearing again.'

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The summons came on for hearing again on the 31st March, 1967, and by consent it was adjourned for 1 week. On the 31st March, 1967, the defendants filed Further and Better Particulars pursuant to the plaintiffs' solicitors' letter of the 11th March, 1967, running to 15 pages. On the 7th April, 1967, the summons was again adjourned to the 21st April, 1967, and on that day by consent of the parties no order was made on the summons.

30

In view of what is stated by the trial Judge, it seems to me to be incorrect to state that the defendants had not complied with several orders for particulars. The fourth ground of appeal is accordingly devoid of substance.

For the above reasons I would dismiss the appeal with costs.

29th February, 1968

Sd: J.W.D.Ambrose JUDGE

Judgment of Wee  
Chong Jin, C.J.

I agree.

Sd. Wee Chong Jin.  
CHIEF JUSTICE, SINGAPORE

40

Judgment of Tan  
Ah Tah, J.

I agree

Sd: Tan Ah Tah  
JUDGE, FEDERAL COURT.

NO. 25

ORDER OF THE COURT OF APPEAL DATED 14th March 1968

In the Federal Court of Malaysia holden at Singapore (Appellate Jurisdiction)

IN OPEN COURT

THIS 14TH DAY OF MARCH, 1968

No.25

Order of the Court of Appeal dated 14th March 1968

O R D E R

10 THIS APPEAL, coming on for hearing on the 4th, 5th & 6th days of September 1967, 2nd and 30th days of October 1967 and the 15th day of January 1968 in the presence of Mr. K.A. O'Connor of Counsel for the Appellants and Mr. L.A.J. Smith with Mr. V.K.S. Narayanan of Counsel for the Respondents AND UPON READING the Record of Appeal herein AND UPON HEARING Counsel as aforesaid IT WAS ORDERED that this Appeal do stand for judgment and the same coming on for Judgment this day before the Honourable Mr. Justice Wee Chong Jin, Chief Justice of Singapore and the Honourable Mr. Justice Tan Ah Tah, Judge, Federal Court of Malaysia in the presence of Mr. J. Grimberg of Counsel for the Appellants and Mr. V.K.S. Narayanan of Counsel for the Respondents IT IS ORDERED that this Appeal be and is hereby dismissed AND IT IS FURTHER ORDERED that the costs of the Appeal be taxed on the Higher Scale and paid by the Appellants to the Respondents And That the costs of the trial do stand as directed by the trial judge AND IT IS LASTLY ORDERED that the sum of \$500.00 (Dollars Five Hundred) paid into Court by the Appellants as security for costs of this Appeal be paid out to the Respondents or their

20

30 Solicitor Mr. L.A.J. Smith.

GIVEN under my hand and the Seal of the Court this 14th day of March 1968.

L.S.

Sd. Tay Chin Chye

DEPUTY REGISTRAR

In the Federal  
Court of  
Malaysia holden  
at Singapore  
(Appellate  
Jurisdiction)

NO. 26

ORDER GRANTING LEAVE TO APPEAL TO THE JUDICIAL  
COMMITTEE OF THE PRIVY COUNCIL

No. 26

IN OPEN COURT  
The 17th day of June, 1968

Order granting  
leave to appeal  
to the Judicial  
Committee of  
the Privy Council  
17th June 1968

O R D E R

Upon Motion made unto the Court this day by  
Mr. J. Grimberg of Counsel for the Appellants in  
the presence of Mr. L.A.J. Smith of Counsel for the  
Respondents and upon reading the affidavit of Inder  
Singh Bajaj filed on the 31st day of May, 1968,  
and upon hearing Counsel for the Appellants and for  
the Respondents IT IS ORDERED that the Appellants  
be at liberty to appeal to the Judicial Committee  
from the whole of the Judgment of the Federal Court  
dated the 14th day of March, 1968 AND IT IS  
ORDERED that the Appellants shall within one month  
from the date hereof give security in the sum of  
five thousand dollars (\$5,000.00) for the payment  
of all such costs as may become payable to the  
Respondents in the event of the Appellants failing  
to proceed with the appeal, or the Judicial  
Committee ordering the Appellants to pay the costs  
of the Respondents AND IT IS ORDERED that the  
Appellants shall within three (3) months after the  
index is settled prepare and send to the Registrar  
a copy of the Record of Appeal.

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GIVEN under my hand and the Seal of the Court  
this 17th day of June, 1968.

Sd. Tay Chin Chye

30

L.S.

DEPUTY REGISTRAR



PLAINTIFFS' EXHIBITSEXHIBIT "3"LETTER Drew & Napier to L.A.J. Smith dated  
11th March, 1967

11th March, 1967.

OC/RC/139-65

Y. Ref: N/LAJS/BL/108/63

L.A.J. Smith, Esq.,  
SINGAPORE.

10 Dear Sir,

re: Suit No. 910 of 1963  
Bajaj Textiles Ltd.  
vs. Gian Singh & Co. Ltd.

Thank you for your letter of the 2nd March.

We refer to the Summons in this matter which has been adjourned for a fortnight, and to the observations of the learned Judge when it was heard. The items of which our clients require Further and Better Particulars are as follows:-

		Dr.	Cr.
20	1952		
	Mar.13	To Guthrie & Co., Ltd. part of MBL Cheque No. 437967	₹ 1,449.84
	Apr. 9	" SHB	25.54
	Dec.31	" H.S. & Sons Legal expenses	1,754.67
		" H.S. & Sons survey fees etc.	233.04
30		" Joint a/c	12,302.64
		" Joint a/c	3,081.31
		Sundries	180,097.99

Plaintiffs'  
(Appellants)  
Exhibits
"3"
Letter Drew &  
Napier to  
L.A.J. Smith  
dated 11th  
March, 1967

Plaintiffs' (Appellants) Exhibits		Dr.	Cr.	
"3"				
Letter Drew & Napier to L.A.J. Smith dated 11th March, 1967	By Joint a/c		\$ 8971.55	
	" Produce Sales		105007.12	
	To Property advance	\$ 60,000.00		
	132/6, Robinson Road property advance.			
	To G.S. & Co.			
	transfer	395,382.95		
	" H.S. & Co., K.L.	143,000.00		10
	" Bajaj Bros., Osaka	621.99		
	" Produce sales being loss on 300 bags corriander seeds	2,003.65		
	By Produce sales being 1% commission		22.66	
	To Joint Account	<u>9,632.56</u>	<u>          </u>	
1953 Dec. 31	To H.S. & Co., K.L.	\$ 1,000.00		20
	" Kobe a/c	6,428.88		
	" Travelling expenses	48.00		
	" Office Equipment	875.00		
	By Joint a/c		844.01	
	To Joint a/c	2,736.57		
1961 Feb. 3	" Statement of accounts for the period 1954 to 1956			30
		<u>548.97</u>	<u>          </u>	

Please let us have these Particulars in good time before the Summons is due for hearing again.

Yours faithfully,

Sd. Drew & Napier.

DEFENDANTS' EXHIBIT"5"

LETTER RENNIE LOWICK & CO. TO SHAREHOLDERS OF GIAN SINGH & CO. LTD. DATED 14th DECEMBER 1960 AND BALANCE SHEET AND PROFIT & LOSS ACCOUNT TO 31st DECEMBER 1959 WITH SCHEDULES "A" TO "M" THERETO

Defendants' (Respondents') Exhibits

"5"

Rennie Lowick & Co. to shareholders of Gian Singh & Co. Ltd. dated 14th November 1960 and Balance Sheet and Profit and Loss Account to 31st December 1959 and Schedules "A" to "M" thereto

RENNIE LOWICK & CO., Chartered Accountants, Box 470, Denmark House, Singapore.

10 J.F.L. COWIN, F.C.A., J.P. 14th December 1960

JFLC/SY

The Shareholders,  
Gian Singh & Co. Ltd.,  
Singapore 1.

Gentlemen,

We refer to the Balance Sheet as at 31st December 1959 and the Profit and Loss Account for the year ended 31st December 1959 of your Company as signed by us.

20 Furniture & Fittings, Office Equipment & Vehicles. These appear to be reasonably depreciated.

Cine-Studio Equipment. This has not been in use and has no realisable value.

Buildings On Leasehold Land. Subsequently transferred to Mr. Hira Singh.

30 Stock. Retail stock lists compiled from the physical stock count as at 31st December 1959 have been produced to us. The stock check we understand, was conducted under the supervision of the directors. A wholesale stock ledger is maintained. We have checked additions and test checked extensions. Mr. Balwant Singh has given us a certificate stating that stock at 31st December 1959 was valued at cost or market price whichever was lower and that sufficient provision has been made for shop-soiled and deteriorated goods.

Trade Debtors and Debit Balances. All known

Defendants'  
(Respondents')  
Exhibits

"5"

Rennie Lowick  
& Co. to share-  
holders of  
Gian Singh &  
Co.Ltd. dated  
14th November  
1960 and  
Balance Sheet  
and Profit and  
Loss Account  
to 31st Decem-  
ber 1959 and  
Schedules "A"  
to "M" thereto

(continued)

bad debts, we have been told, have been written off. Debtors are followed up regularly for collection. Bill collectors visit local and outstation customers frequently. The reserve required is \$251,175.97 to cover the following:-

Bills Receivable	₹ 16,331.17	
Wholesale Debtors	20,676.83	
Retail Debtors	23,244.11	
Film Debtors	74,841.85	
Rent Debtors	6,246.00	10
M.S. Ally & Co.	15,000.00	
Rimau Productions	7,443.95	
Super-services	18,152.33	
Tan Tjan Keng Djakarta	14,777.19	
Sundry	54,462.54	
	<u>₹251,175.97</u>	

and \$462,000/- brought forward from the previous years is available, the surplus reserve may be taken towards covering certain doubtful items which follow.

Deposits and Payments in Advance. Deposits with Kodak (M) Ltd. and with the City Council have been verified. Deposits at Penang Branch are as shown in the audited statement of the branch. Insurance premium in advance is a correct apportionment. Film advances, we understand are not realisable.

Cash at Banks and in Hand. We have received direct confirmation for Singapore bank balances. Penang balances are as shown in the audited statements. We did not count the cash.

Associated Concerns Wholly Owned By the Directors. Balwant Singh and Hira Singh \$1,551,072.90, balance agrees with the separate set of books kept for their account. Properties belonging to the aforementioned are mortgaged for overdraft facilities for the Company. The remaining items on the schedule are not realisable.

Debit Balances Due from Directors and Their Relatives. Balwant Singh \$47,199.74, Hira Singh \$76,279.00 security of these depends on the personal assets of the debtors concerned, the balances are agreed by them. Bajaj Textiles Ltd.

₹668,258.83, Hardial Singh & Sons Ltd. ₹449,699.59.  
Both are disputed amounts and are doubtful.

Defendants'  
(Respondents')  
Exhibits

Associated Concerns Wholly Owned By The Directors. Hardial Singh & Co., Kuala Lumpur ₹138,560.49, Tanjong Olak Estate ₹17,603.02; balances agree. Separate balance sheets audited by us are available. The remaining balances on the schedule are in foreign countries and repayment may be postponed until local liabilities are discharged, and part of these balances may be subject to exchange control in other countries.

"5"

Rennie Lowick & Co. to shareholders of Gian Singh & Co. Ltd. dated 14th November 1960 and Balance Sheet and Profit and Loss Account to 31st December 1959 and Schedules "A" to "M" thereto

Bills Payable. We have verified balances. No provision has been made for accrued interest.

Bank Overdraft. We have received direct confirmations. Properties of the Directors are mortgaged with various banks as security.

Creditors and Credit Balances. Balance of rent received in advance from Anglo-French & Bendixsens of ₹52,200/- for Balwant Singh & Hira Singh and goodwill from Hongkong of ₹53,000/- brought forward from the previous year are included. The amount due to keep Brothers & Company Ltd. is for retired bills. Mr. Balwant Singh has certified that all known liabilities have been included in the books of account of the Company at the date of the balance sheet.

(continued)

The details of current accounts of the directors are as follows:-

Balwant Singh

Debit balance as at 31st  
December 1958 ₹ 6,363.10

Add: Payments for Provision  
etc., drawings, Insurance  
Premium 54,658.27  
61,021.37

Less: Travelling  
expenses of July  
1957 reversed ₹1,821.63  
Salary for the  
year 12,000.00 13,821.63

Dr. ₹47,199.74

Defendants'  
(Respondents')  
Exhibits

"5"

Rennie Lowick  
& Co. to share-  
holders of  
Gian Singh &  
Co. Ltd. dated  
14th November  
1960 and  
Balance Sheet  
and Profit and  
Loss Account  
to 31st Decem-  
ber 1959 and  
Schedules "A"  
to "M" thereto

(continued)

Hira Singh

Debit balance as at  
31st December 1958 \$45,122.32

Add: Payments for  
Provision etc., Drawings,  
Insurance Premium 57,806.68  
\$102,929.00

Less: Payment on behalf  
of Balwant Singh and Hira Singh  
in 1955 Reversed \$14,650.00

10

Salary for the  
year 12,000.00 26,650.00  
Dr. \$76,279.00

Trading And Profit And Loss Account.

Salaries, Provident Fund, Kitchen Expenses,  
Printing and Stationery, Postages and Cable  
Charges were considerably decreased. Overdraft  
interest increased by \$34,543/-.

General. The books have been well kept.  
During the late part of 1959 and early part of  
1960 the Accounts department however was under-  
staffed, which is the reason for the delay in  
preparation of the final Accounts. We have been  
given such information as we have required.

20

Yours faithfully,

Sd. Illegible,

RENNIE, LOWICK & CO.





DEFENDANTS' EXHIBIT "5"  
(continued)

GIAN SINGH & COMPANY LIMITED

TRADING ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1959

Defendants'  
Exhibits

Exhibit "5"

D R.					C. R.	Trading account of Gian Singh & Co. Ltd. to 31st December 1959
		<u>TEXTILES</u>				
	To Opening Stock	₹ 767,421.25		By Sales	₹ 3,507,353.61	
	" Purchases	3,754,248.16		" Closing Stock	1,171,126.38	
	" Freight	26,153.20		" Gross Loss to Profit & Loss Account	25,222.07	
10	" Carriage and Handling Charges	10,729.96				
	" Harbour Board Charges	8,147.55				
	" Lighterage	1,224.25				
	" Duty	109,361.78				
	" Discount, Allowance and Returns	8,096.79				
	" Commission and Brokerage	8,104.12				
	" Transport	215.00				
		<u>₹ 4,703,702.06</u>			<u>₹ 4,703,702.06</u>	
			<u>GENERAL</u>			
	To Opening Stock	₹ 839,366.85		By Sales	₹ 977,763.50	
	" Purchases	420,481.61		" Closing Stock	334,395.85	
	" Freight	2,828.04				
20	" Harbour Board Charges	1,383.32				
	" Lighterage Charges	752.60				
	" Handling Charges	127.65				
	" Duty	3,885.00				
	" Discount and Allowances	2,193.94				
	" Commission and Brokerage	1,896.12				
	" Transport	123.70				
	" Gross Profit to Profit and Loss Account	39,120.52				
		<u>₹ 1,312,159.35</u>			<u>₹ 1,312,159.35</u>	

DEFENDANTS' EXHIBIT "5"  
(continued)

GIAN SINGH & COMPANY LIMITED  
TRADING ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1959

Defendants' Exhibits

Exhibit 5"

Trading Account of Gian Singh & Co. Ltd. to 31st December 1959

D R.

C R.

(continued)

To Opening Stock	₹ 48,127.56
" Purchases	197,665.72
" Freight	37.30
" Repairs	596.97
" Discount and Allowances	1,505.50
" Transport	6.00
" Gross Profit to Profit and Loss Account	23,586.47
	<u>₹ 271,525.52</u>

CAMERA

By Sales	₹ 200,440.90
" Closing Stock	71,084.62
	<u>₹ 271,525.52</u>

10

To Opening Stock	₹ 44,605.05
" Purchases	161,685.36
" Discount and Allowance	32.40
" Freight	52.39
" Harbour Board Charges	74.50
" Brokerage and Commission	2,898.30
" Gross Profit to Profit and Loss Account	41,740.00
	<u>₹ 251,088.00</u>

CARPET

By Sales	₹ 221,254.70
" Closing Stock	29,833.30
	<u>₹ 251,088.00</u>

20

To Opening Stock	₹ 65,798.89
" Purchases	64,290.99
" Discount and Allowances	75.80
" Gross Profit to Profit and Loss Account	28,391.07
	<u>₹ 158,556.75</u>

SILVERWARE

By Sales	₹ 93,649.80
" Closing Stock	64,906.95
	<u>₹ 158,556.75</u>

PRODUCE

To Opening Stock	₹ 211,149.65
" Purchases	437,885.73
" Freight	3,775.65

By Sales	₹ 600,886.29
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30

DEFENDANTS' EXHIBIT "5"  
(continued)

GIAN SINGH & COMPANY LIMITED

TRADING ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1959

Defendants'  
Exhibits

Exhibit "5"

D R.			C R.	
	To Cartage and Handling Charges	₹ 4,783.54	By Closing Stock	₹ 177,827.93
	" Lighterage Charges	113.60		
	" Discount and Allowance	674.70		
	" Brokerage and Commission	2,622.17		
	" Transport	195.48		
10	" Gross Profit to Profit and Loss Account	<u>117,513.70</u>		
		<u>₹ 778,714.22</u>		<u>₹ 778,714.22</u>
<u>FILM</u>				
	To Opening Stock	₹ 155,750.00	By Rent	₹ 364,941.83
	" Purchases	83,649.85	" Closing Stock	274,200.00
	" Freight	10,763.72		
	" Censor Fees	2,725.50		
	" Advertisement	14,356.03		
	" Salaries and Provident Fund	4,723.15		
	" Postages and Telegrams	497.63		
	" Telephones	429.40		
20	" Stationery	217.28		
	" Duty - Customs	9,124.08		
	" Cinematograph Film Hire Duty	625.55		
	" Brokerage and Commission	1,084.50		
	" Transport	362.32		
	" Discount and Allowances	2,415.06		
	" Licence	600.00		
	" Entertainment	1,716.50		
	" Gross Profit to Profit & Loss Account	<u>350,101.26</u>		
		<u>₹ 639,141.83</u>		<u>₹ 639,141.83</u>

Trading Account  
of Gian Singh  
& Co. Ltd. to  
31st December  
1959

(continued)

DEFENDANTS' EXHIBIT "5"  
(continued)

EXHIBIT "5"

SCHEDULES "A", "B", "C", and "D" OMITTED

"A" Furniture and Fittings  
"B" Office Equipment  
"C" Vehicles  
"D" Stock

Defendants'  
Exhibits

Exhibit "5"

Schedules "A"  
"B" "C" and "D"  
to Balance  
Sheet of 31st  
December 1959  
(omitted)

SCHEDULE "E" to BALANCE SHEET of 31st  
DECEMBER, 1959

Schedule "E"

10

TRADE DEBTORS AND DEBIT BALANCES - SCHEDULE "E"

31st December 1959

Bills Receivable	\$ 65,298.66
Wholesale Debtors	499,258.61
Retail Debtors	71,949.23
Film Debtors	122,010.19
Rent Debtors	6,621.00
Sundry	54,462.54
Dr. Balasingham	3,175.00
Kuda Baksh	325.00
Singapore Construction Service	800.00
S.R. Varna	200.00
Nash Product	3,318.10
M.I. Ibrahim	6,600.00
M.S. Ally & Co.	15,000.00
D.S. Bindra	2.08
S.H. Alkaff	6,000.00

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Defendants' Exhibits

DEFENDANTS' EXHIBIT "5"  
(continued)

Exhibit "5"

SCHEDULE "E"  
(continued)

Schedule "E" to  
Balance Sheet  
31st December  
1959

(continued)

Khalsa Film Co.	11,306.45	
Syed Sheik bin Abdul Rahiman	5,000.00	
P. T. Wong	2,000.00	
R. K. Roa	200.00	
K. Verkatachalam B.A. B.L.	1,020.40	
Adelaid Eastley	150.00	10
Longanathan	800.00	
C. Abraham	6,500.00	
T.F. Tan	50.00	
Jacob Elias	100.00	
Ruby General General Insurance Co. Ltd.	3,133.72	
Hozara Singh	6,412.92	
Rimau Productions Ltd.	7,443.95	
Super Services	18,152.33	
Tan Tjan Kong Djakarta	14,777.19	20
Van Lee Hin	8,500.00	
Produce Debtors - Penang Branch	84,346.26	
Textile Debtors - Penang Branch	53,070.95	
	<u>£1,077,984.58</u>	

Schedule "F"  
(omitted)

SCHEDULE "F" OMITTED

"F" Deposits and payments in advance.

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DEFENDANTS' EXHIBIT "5"  
(continued)

Defendants'  
Exhibits

Exhibit "5"  
(continued)

SCHEDULE "G" TO BALANCE SHEET OF 31st  
DECEMBER, 1959

Schedule "G"  
to Balance  
Sheet of 31st  
December 1959

<u>CASH AT BANKS AND IN HAND</u>	<u>Schedule "G"</u>
31st December 1959	
Indian Overseas Bank Ltd.	₹ 319.92
Bank of Tokyo Ltd.	13.75
Bank of India Ltd., London	27,151.32
10 Chartered Bank	71.39
Hongkong & Shanghai Banking Corporation	5.34
Mercantile Bank Ltd.	14.13
Netherlands Trading Society	67.54
Bank of China	92.94
Eastern Bank Ltd., Kuala Lumpur	10,007.46
Cash at Penang Branch	7,398.76
Cash in Hand	<u>7,515.68</u>
	<u>₹ 52,658.23</u>

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SCHEDULE "H" OMITTED

Schedule "H"  
(omitted)

"H" Associated concerns wholly owned by the directors.

SCHEDULE "I" TO BALANCE SHEET OF 31ST  
DECEMBER, 1959

Schedule "I"

DEBIT BALANCE DUE FROM DIRECTORS &  
THEIR RELATIVES

Balwant Singh	₹ 47,199.74
Hira Singh	<u>76,279.00</u>
Forward ..	₹123,478.74

Defendants'  
Exhibits

DEFENDANTS' EXHIBIT "5"  
(continued)

Exhibit "5"  
(continued)

SCHEDULE "I" TO BALANCE SHEET OF 31st  
DECEMBER, 1959 (contd.)

Schedule "I"  
to Balance  
Sheet of 31st  
December, 1959  
(continued)

	Forward	₹123,478.74
Bajaj Textiles Ltd.		₹668,258.83
Hardial Singh & Sons Ltd.		449,699.59
S. Pritam Singh & Co.		75,000.00
Amarjit Picture		737.06
		<u>₹1,317,174.22</u>

10

Schedules "J"  
"K" and "L"  
(omitted)

SCHEDULES "J", "K" and "L" OMITTED

"J" Associated concerns wholly owned  
by the directors

"K" Bills payable

"L" Bank overdrafts.  $\frac{2}{3}$

Schedule "M"  
to Balance  
Sheet of  
31st December  
1959

SCHEDULE "M" TO BALANCE SHEET OF 31st  
DECEMBER, 1959

CREDITORS AND CREDIT BALANCES - Schedule "M"

	31st December 1959	
Keep Brothers & Co. Ltd.		₹ 131,536.75
Comptroller of Customs		625.55
Rennie Lowick & Co.		3,500.00
Staff (Salaries)		7,720.13
Creditors (Expenditure)		18,741.64
Creditors (Purchases)		126,999.47
Hansraj		2,500.00
Gurcharan Singh		15.20
Azahari Press		4,386.93
Juan Heng & Co.		812.80

20

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DEFENDANTS' EXHIBIT "5"  
(continued)

SCHEDULE "M" TO BALANCE SHEET OF 31st  
DECEMBER 1959 (continued)

Defendants'  
Exhibits

Exhibit "5"  
(continued)

	P. K. Roa	11,500.00	Schedule "M" to Balance Sheet of 31st December 1959 (continued)
	Cheong Hock Chye	190.00	
	Venkatachelan	199.75	
	S. Y. Chingam	373.00	
	Vincent Lim	253.00	
10	Hiranend & Sons	106.00	
	Mahabi Brothers	90.15	
	Wholesale Debtors	20,404.90	
	Chitra Pubjcat	500.00	
	Creditors - Penang	53,672.54	
	Nahar Singh & Sons	504.22	
	Rent Deposit	17,833.25	
	Anglo French Bendixsens (Rent Advance)	52,200.00	
	Ranjit Singh & Co.	15,000.00	
20	Yasushi Oiwa	210.00	
	Goodwill from Hongkong	53,000.00	
	Loan	S 13,600.00	
		<u>536,475.28</u>	

Defendants'  
Exhibits

"6"

Letter Rennie,  
Lowick & Co. to  
Shareholders of  
Gian Singh &  
Co.Ltd. dated  
4th November  
1954 and  
Balance Sheet  
and Profit &  
Loss Account  
to 31st December  
1953 and  
Schedules "A"  
to "J.10"  
including  
Schedule of  
bad debts  
written off

DEFENDANTS' EXHIBIT "6"

LETTER RENNIE LOWICK & CO. TO SHAREHOLDERS OF GIAN  
SINGH & CO. LTD. DATED 4th NOVEMBER 1954 AND  
BALANCE SHEET AND PROFIT AND LOSS ACCOUNT TO  
31ST DECEMBER 1953 and SCHEDULES "A" TO J.10" AND  
SCHEDULES OF BAD DEBTS WRITTEN OFF

RENNIE, LOWICK & CO.,  
CHARTERED ACCOUNTANTS

P.O. Box 470  
Hongkong Bank Chambers,  
Singapore.

JFLC/CCS

4th November 1954

10

The Shareholders,  
Gian Singh & Co. Ltd.,  
SINGAPORE.

Gentlemen,

We refer to the Balance Sheet as at 31st  
December 1953 signed by us subject to our report.

General. We must again point out the  
comparative lack of value of a Balance Sheet  
produced ten months late. The only possible benefit  
appears to be that it is possible to follow the  
recovery of debts during that period. There has  
been an improvement during the year in the amount of  
information available to the accountant and the  
standard of vouching and book-keeping.

20

Trading Accounts. Wholesale textile must be  
taken together with "silk" and "cotton" as no record  
has been kept of stocks transferred from the former  
for sale by the latter; this explains the apparent  
high gross profit rate on the latter two trading  
accounts. The same applies to a certain extent  
also to Retail, General, and Wholesale General.

30

Balance Sheet

Motor Vehicles, Fittings & Office Equipment.  
These appear reasonably valued.

Cinema Equipment. This is a half share in a  
set of equipment for producing films and is at  
present hired out. The depreciation written off  
considerably exceeds the income derived from the

equipment.

Stocks. Detailed stock lists are available, and we have checked the casting of these. We have not checked any items physically, or prices, or extensions. Stock books are kept for wholesale stocks but not for retail stocks. We have been given a certificate signed by Mr. Balwant Singh that values are at cost or market price whichever lower and that adequate provision has been made for deteriorated stocks.

Debtors & Debit Balances

Concerns in which Directors are interested.  
Balwant Singh & Co., Bombay, \$144,787.82, we have seen neither Accounts nor a certificate of agreed balance. We do not know its worth. Gian Singh & Co. (H.K.) Ltd. this is a current account formerly with the Hongkong branch of Gian Singh & Co. Ltd. which has now become Gian Singh & Co. (H.K.) Ltd. There is a certified closing Balance Sheet of the former branch which supports it. The balance differed from that shown in the Singapore books by \$36,758.34 which amount appears temporarily in "Creditors and Credit balances" pending reconciliation. Keris Film Productions \$4,125.00 a Balance Sheet supports this. Rimau Production Ltd. \$6,973.45, a Balance Sheet supports this and we have thought it necessary to reserve in full. S. Nehar Singh & Sons \$117,004.14 we have not seen Accounts or a certificate of balance and have no knowledge of the standing of this concern. Super service \$9,654.51, a Balance Sheet supports this. Paramount Theatre, Penang, \$5,000.00, an unsecured loan, no confirmation seen.

Hardial Singh & Sons Ltd. \$366,915.45, we have not seen a certificate of balance and it is to some extent disputed. We have reserved against it in full.

Bajaj Textile Ltd. \$625,956.70. We have not seen a certificate of balance and have no knowledge of this company's standing.

Trade Debtors \$500,577.07. The reserves seem adequate, all known bad debts have been written off. It is of course difficult to assess the

Defendants'  
Exhibits

"6"

Letter Rennie Lowick & Co. to Shareholders of Gian Singh & Co. Ltd. dated 4th November 1954 and Balance Sheet and Profit & Loss Account to 31st December 1953 and Schedules "A" to "J.10" including Schedule of bad debts written off

(continued)

Defendants' Exhibits

"6"

Letter Rennie Lowick & Co. to Shareholders of Gian Singh & Co. Ltd. dated 4th November 1954 and Balance Sheet and Profit & Loss Account to 31st December 1953 and Schedules "A" to "J.10" including Schedule of bad debts written off

(continued)

recoverability of debtors where large debtors, as is very customary, pay by instalments. Confirmation letters were sent out to wholesale debtors, and about 60% were returned signed.

Bills Receivable Debtors \$24,773.12. We have reserved in full against this.

Debtors - Others. We have not seen any confirmations and have no way of assessing their recoverability. A total reserve of \$11,842.95 has been made.

10

Cash. The item Banque de l'Indo Chine is a deposit in their hands at 31st December 1953, but later remitted to Pondicherry to pay duty on stocks of liquor unsaleable in Singapore and sent there for sale some years ago.

Gian Singh & Co. This is the original partnership from which the limited company was formed. Details are -

Jan. 1 1953 To Balance	2163,601.22	Dec.31 By Rent etc.	497,500.23	20
Dec.31 " Spent on construction etc.	691,590.88	Dec.31 By Suspense items	763,725.54	
" " " Settlement of suspense items	1,435,956.43	Dec.31 By Contrás	99,421.02	
Contrás	99,421.02	Dec.31 By Balance	3029,922.76	30
	<u>\$4390,569.55</u>		<u>\$4390,569.55</u>	

Bank Overdrafts. The cover for these consists of a floating charge over the company's business for \$900,000, deposits of title deeds and share certificates belonging to the directors, a mortgage of property belonging to the directors, trust receipts on certain stocks, and personal guarantees given by the directors.

Creditors & Credit Balances. We have obtained 40

obtained a certificate to the effect that all liabilities as at 31st December 1953 have been included. No provision has been made for interest accruing on overdue bills of exchange and amounting to ₹62,000

Defendants'  
Exhibits

"6"

Balwant Singh ₹7,295.27 as follows:-

	Opening Balance		4,037.79
	Debits	18,358.73	
	Reverse entries made in 1952		6,603.84
10	Reverse entries made in 1953		18,358.73
	Reverse entries made in 1953	1,755.39	1,755.39
	Sundry Credits		107.94
	Drawings	21,454.30	
	Salary		18,000.00
	Balance	7,295.27	
		<u>₹48,863.69</u>	<u>₹48,863.69</u>

Letter Rennie Lowick & Co. to Shareholders of Gian Singh & Co. Ltd. dated 4th November 1954 and Balance Sheet and Profit & Loss Account to 31st December 1953 and Schedules "A" to "J.10" including Schedule of bad debts written off

Hira Singh ₹3,722.16 as follows:-

	Opening Balance		11,537.15
	Reverse entries made in 1952		12,761.54
20	Reverse entries made in 1953		6,211.18
	Salary		6,211.18
	Drawings	15,501.53	18,000.00
	Balance	3,722.86	
		<u>36,972.72</u>	<u>36,972.72</u>

(continued)

30 Allied Concerns in which the Directors are interested. We have seen no Accounts or confirmation of balances for Bajaj Bros. (Kobe) ₹350,290.30 and Balwant Singh & Co., Amritsar ₹207.80. Goodwill ₹54,000 this represents the Goodwill included amongst the assets of the former Hongkong Branch when it was sold to Gian Singh & Co. (H.K.) Ltd.

Yours faithfully,

Sd. Rennie, Lowick & Co.

DEFENDANTS' EXHIBIT "6"  
(continued)

GIAN SINGH & COMPANY LIMITED

BALANCE SHEET

31ST DECEMBER 1953

Defendants'  
Exhibits

Exhibit "6"

	<u>LIABILITIES</u>		<u>ASSETS</u>	
	<u>Schedule</u>		<u>Schedule</u>	
	<u>CAPITAL</u>		A <u>MOTOR VEHICLES</u> at cost less Depreciation	\$ 26,300.00
	<u>Nominal</u> : 10,000,000 Ordinary Shares of \$1.00 each	\$10,000,000.00	B <u>FURNITURE &amp; FITTINGS</u> - do -	90,000.00
10	<u>Issued</u> : 4,010,001 Ordinary Shares of \$1.00 each, fully paid	4,010,001.00	C <u>OFFICE EQUIPMENT</u> - do -	30,600.00
H	<u>BANK OVERDRAFTS</u>	4,170,824.13	D <u>CINEMA EQUIPMENT</u> - do -	68,000.00
I	<u>BILLS PAYABLE</u>	2,366,034.47	E <u>STOCKS</u> as certified by Mr. Balwant Singh Bajaj	4,872,860.79
J	<u>CREDITORS AND CREDIT BALANCES</u>	1,075,255.74	F <u>DEBTORS AND DEBIT BALANCES</u> less Reserve and including concerns in which Directors are interested	1,832,109.14
			G <u>CASH</u>	103,910.67
			<u>GIAN SINGH &amp; COMPANY</u> - Current Account	3,029,922.76
			<u>PROFIT &amp; LOSS ACCOUNT</u>	
20			Balance as at 31st December 1952	\$1,068,661.83
			Loss for the year to date	450,975.56
			Loss of Hongkong Branch from 26th June 1952 to 31st December 1953	48,774.59
		<u>\$11,622,115.34</u>	<u>1,568,411.98</u>	<u>\$11,622,115.34</u>

Balance Sheet  
of Gian Singh  
& Co. Ltd. of  
31st December  
1953

4th November  
1954

Note: (1) A floating charge over the undertaking of \$900,000/- in favour of the Mercantile Bank has been registered.

(2) The Directors have given personal guarantees to cover certain of the bank overdrafts and part of the stocks are covered by letters of lien.

(3) There is a contingent liability on Bills discounted of \$2,134.65.

We have examined the above Balance Sheet with the books and vouchers of Gian Singh & Company Limited.

Subject to our report of even date we have obtained all the information and explanations which we have required, and are of opinion that the Balance Sheet is properly drawn up so as to exhibit a true and correct view of the state of the affairs of the Company according to the best of our information and explanations given to us and as shown by the books of the Company.

Sd. Rennie, Lowick & Co.  
CHARTERED ACCOUNTANTS,  
Auditors.

Singapore, 4th November, 1954

## Defendants' Exhibits

## Exhibit "6"

DEFENDANTS' EXHIBIT "6"  
(continued)

## GIAN SINGH &amp; COMPANY LIMITED

## PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1953

C R.

Profit & Loss  
Account to  
31st December  
1953

(audited)

D R.		C R.	
To Gross Loss - Camera	₹39,659.16	By Gross Profit - wholesale Textile	₹675,396.28
" " " - Tailoring	7,089.06	" " " " General	173,077.23
" " " - Carpet	<u>2,876.36</u>	" " " - Retail General	275,369.54
" Salary and Wages	304,008.14	" " " Cotton	183,988.89
" Kitchen Expenses	98,965.47	" " " Silk	168,646.38
" Dhoby	5,688.70	" " " Produce	74,928.98
" Medical	<u>778.10</u>	" " " Electrical goods	32,461.69
" Rent	54,866.35	" " " Silverware	22,706.96
" Water and Electricity	23,002.16	" " " Film	<u>48,580.64</u>
" Printing and Stationery	7,852.63	" Insurance Commission	3,722.76
" Postages and Telegrams	6,449.68	" Claims	16,584.98
" Cable charges	20,888.17	" Exchange	387.74
" Telephone	4,384.25	" Rent - cinema Equipment	6,375.00
" General Expenses	4,491.80	" Sundry Income	3,073.89
" General Upkeep	1,489.98	" Deposit Forfeited	14,080.00
" Repairs	10,810.24	" Net Loss to Balance Sheet	450,975.56
" Advertising	51,369.41		
" Insurance	28,028.09		
" Survey Fees	112.60		
" Vehicle Upkeep	24,255.71		
" Transport	998.91		
" Travelling Expenses	9,498.61		
" Packing Expenses	3,858.75		
" Trade Marks	86.90		
" Licence Fees	219.50		
" Storage	10,896.68		
" Commission	1,261.37		
" Entertainment	2,850.75		
" Deepavali Expenses	164.55		
" Charitable Donations	1,425.70		
" Bank Interest	258,887.15		
" Bank Charges	67,804.34		
" Legal Charges	7,997.35		
" Audit Fee (1951 ₹50/-, 1952 ₹2,250/- 1953 ₹3,000/-)	5,300.00		
" Bad Debts written off	₹1,631,806.38		
Less: Reserve	<u>591,000.00</u>		
" Depreciation	41,233.52		
	<u>₹2,150,356.52</u>		
			<u>₹2,150,356.52</u>

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DEFENDANTS' EXHIBIT "6"  
(continued)

GIAN SINGH & COMPANY LIMITED

D R.

TRADING ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1953

C R.

Defendants'  
Exhibits

Exhibit "6"

		<u>Wholesale-Textile</u>		
			By Sales	
	To Opening Stock	₹5,319,929.92		₹9,301,155.70
	" Purchases	5,552,294.17	" Closing Stock	2,556,030.38
	" Freight Inward	36,290.23		
	" Duty	97,400.55		
	" Harbour Board Charges	16,560.20		
10	" Receiving Charges	508.46		
	" Hired Labour and Cartage	25,517.50		
	" Insurance	60,358.68		
	" Transport & Storage	5,990.16		
	" Packing Charges	537.63		
	" Outward Freight	37,955.54		
	" Lighterage Charges	4,873.10		
	" Shipping Charges	224.66		
	" Railway Charges	9,421.51		
	" Consulate Fees	5,928.23		
20	" Survey Fees	86.10		
	" Draft Stamps	770.61		
	" Commission & Brokerage	5,293.34		
	" Entertainment	116.93		
	" General Expenses	1,732.28		
	" Gross Profit to Profit & Loss Account	<u>675,396.28</u>		
		<u>₹11,857,186.08</u>		<u>₹11,857,186.08</u>
			<u>Wholesale-General</u>	
			By Sales	
	To Opening Stock	₹ 765,783.33		₹ 575,809.13
	" Purchases	419,087.58		
30	" Freight Outward	47.97		
	" Railway Charges	26.60		
	" Hired Labour and Cartage	378.80		
	" Parcel Charges	287.09		

Defendants' Exhibits	D R.		C R.
Exhibit "6"			
Trading Account to 31st December 1953 (undated)			
(continued)			
To Brokerage & Commission	55.95	<u>Wholesale-General</u>	
" Entertainment	29.97	By Closing Stock	\$ 782,992.04
" General Expenses	26.65		
" Gross Profit to Profit & Loss Account	<u>173,077.23</u>		
	<u>\$ 1,358,801.17</u>		<u>\$ 1,358,801.17</u>
		<u>Retail-General</u>	
To Opening Stock	\$ 109,578.44	By Sales	\$ 553,380.53
" Purchases	468,737.98	" Closing Stock	301,024.48
" Packing and Parcel Charges	439.05		
" Freight Outward	71.63		
" Entertainment	23.25		
" Commission	139.87		
" General Expenses	45.25		
" Gross Profit to Profit & Loss Account	<u>275,369.54</u>		
	<u>\$ 854,405.01</u>		<u>\$ 854,405.01</u>
		<u>Cotton</u>	
To Opening Stock	\$ 113,207.47	By Sales	\$ 334,659.00
" Purchases	196,098.71	" Closing Stock	158,696.86
" Packing & Parcel Charges	46.74		
" General Expenses	14.05		
" Gross Profit to Profit & Loss Account	183,988.89		
	<u>\$ 493,355.86</u>		<u>\$ 493,355.86</u>
		<u>Silk</u>	
To Opening Stock	\$ 124,563.63	By Sales	\$ 292,223.32
" Purchases	120,616.55		
" Dying	64.05		
" Packing & Parcel Charges	358.33		

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Defendants' Exhibits		D R.		C R.
Exhibit "6"	To Opening Stock	§ 99,444.99	<u>Silver Ware</u>	
	" Purchases	64,374.53	By Sales	§ 76,704.49
	" Engraving & Repairs	204.05	" Closing Stock	110,103.29
	" Packing & Parcel Charges	77.25		
	" Gross Profit to Profit & Loss Account	22,706.96		
Trading Account to 31st December 1953	§ 186,807.78		§ 186,807.78	
(undated)				
(continued)	To Opening Stock	§ 167,765.00	<u>Film</u>	
	" Purchases	237,602.92	By Film Rents	§ 254,387.52
	" Censor Fees	7,252.90	" Closing Stock	240,475.00
	" Advertising	22,234.41		
	" Railway Freight	6,716.25		
	" Postages and Telegrams	1,051.18		
	" Printing	49.05		
	" Machinery Repairs	57.10		
	" Transport	657.27		
	" Travelling	839.69		
	" Entertainment	147.90		
	" Checking Fees	506.00		
	" General Expenses	1,402.21		
	" Gross Profit to Profit & Loss Account	48,580.64		
	§ 494,862.52		§ 494,862.52	10
	To Opening Stock	§ 121,811.35	<u>Camera</u>	
	" Purchases	142,339.56	By Sales	§ 120,757.70
	" Repairs, Developing & Printing	192.90	" Closing Stock	104,059.56
	" Freight Outward	101.35	" Gross Loss to Profit & Loss Account	39,659.16
	" General Expenses	30.26		
	§ 264,475.42		§ 264,475.42	30
	To Opening Stock	§ 132,510.69	<u>Tailoring</u>	
	" Purchases	91,010.82	By Sales	§ 149,056.00
	" Wages	21,895.07	" Closing Stock	89,750.62
	" Mending	174.25	" Gross Loss to Profit & Loss Account	7,089.06
	" Washing & Dry Cleaning	93.10		
	" Freight & Packing Charges	151.10		
	" General Charges	60.65		
	§ 245,895.68		§ 245,895.68	
	To Opening Stock	§ 127,226.20	<u>Carpet</u>	
	" Purchases	25,340.13	By Sales	§ 50,986.66
	" Mending	28.56	" Closing Stock	98,746.15
	" Entertainment	14.28	" Gross Loss to Profit & Loss Account	2,876.36
	§ 152,609.17		§ 152,609.17	40

DEFENDANTS' EXHIBIT "6"

SCHEDULES "A" AND "B" TO BALANCE SHEET OF  
31st DECEMBER 1953 (undated) - omitted

"A" - Motor Vehicles

"B" - Furniture and Fittings

Defendants'  
Exhibits

Exhibit "6"

Schedules "A"  
and "B" to  
Balance Sheet  
of 31st  
December 1953  
(undated) -  
omitted

SCHEDULE "C" TO BALANCE SHEET OF  
31st DECEMBER 1953 (undated)

GIAN SINGH & COMPANY LIMITED

OFFICE EQUIPMENT - 31st DECEMBER 1953

Schedule "C"  
to Balance  
Sheet of 31st  
December 1953  
(undated)

10	<u>Balance as at 31.12.52 (less Lift Transferred)</u>		
	1951 Balance	₹	22,313.00
	Generator		21,288.90
	Finden Calculator		1,197.50
	3 Typewriters		1,008.00
	Facit Calculator		1,850.00
	Duplicator		1,155.00
	National Cash Register		3,135.00
	Magic Mirror (Mechanical)		<u>1,059.50</u>
			53,006.90
20	<u>Less: Sales -</u>		
	2 Typewriters	₹	400.00
	Share of loss on sale of Airconditioning plant recovered from Bajaj Textiles & Hardial Singh & Sons	<u>₹</u>	<u>1,837.50</u>
			<u>2,237.50</u>
			50,769.40
	Depreciation up to 31st December 1952		12,477.95
	This year	<u></u>	<u>7,691.45</u>
30			<u>₹ 30,600.00</u>

Defendants'  
Exhibits

DEFENDANTS' EXHIBIT "6"  
(continued)

Exhibit "6"

Schedule "D"  
to Balance  
Sheet of  
31st December  
1953 (undated)  
- omitted

SCHEDULE "D" TO BALANCE SHEET OF  
31st DECEMBER 1953 (undated)  
omitted

"D" - Cinema Equipment

Schedule "E"  
to Balance  
Sheet of  
31st December  
1953 (undated)

SCHEDULE "E" TO BALANCE SHEET OF  
31st DECEMBER 1953 (undated)

GIAN SINGH & COMPANY LIMITED

STOCK - 31st DECEMBER, 1953

10

	<u>In Transit</u>	<u>In Stores and Shop</u>
Wholesale Textile	\$45,163.67	\$2,510,866.71
Cameras		104,059.56
Tailoring Department		89,750.62
Wholesale General		782,992.04
Electrical Department		169,013.54
Silk and Saree		122,073.57
Cotton Department		158,696.86
Jewellery		110,103.29
Film Department		240,475.00
Carpets		98,746.15
Produce Department	7,557.34	119,601.15
Retail		301,024.48
At Hongkong Branch	<u>12,736.81</u>	<u>65,457.82</u>
		<u>\$4,872,860.79</u>

20

DEFENDANTS' EXHIBIT "6"  
(continued)

SCHEDULE "F" TO BALANCE SHEET OF  
31st DECEMBER 1953 (undated)

DEBTORS AND DEBIT BALANCES -  
31st DECEMBER 1953

Concerns in which the Directors are interested

	Balwant Singh & Co., Bombay	\$144,787.82	
10	Gian Singh & Co.Ltd. (H.K.) Ltd., Hongkong	294,289.02	
	Keris Film Productions	4,125.00	
	Rimau Productions Ltd.	6,973.45	
	S. Mehar Singh & Sons (Directors and Proprietors)	117,004.14	
	Super Service	9,654.51	
20	Paramount Theatre, Penang	<u>5,000.00</u>	581,833.94
	Hardial Singh & Sons Ltd.		366,915.45
	Bajaj Textiles Ltd.		625,956.70
	Whole Textile (F1)	\$263,371.69	
	Produce (F2)	101,407.49	
	Retail (F3)	34,384.64	
	Film (F4)	61,371.02	
	Hire Purchase (F5)	<u>40,042.23</u>	500,577.07
	Staff (F6)		9,977.53
	Bills Receivable (F7)	\$ 6,394.26	
30	Bills Receivable Debtors (F8)	<u>24,773.12</u>	31,167.38
	Others (F9)		151,352.09
	Deposits and Payments in Advance (F10)		<u>26,328.98</u>
			\$2,294,109.14
	<u>Less: Reserve (F11)</u>		<u>462,000.00</u>
			<u>\$1,832,109.14</u>

Defendants'  
Exhibits

Exhibit "6"

Schedule "F"  
to Balance  
Sheet of  
31st December  
1953 (undated)

Defendants'  
Exhibits

DEFENDANTS' EXHIBIT "6"  
(continued)

Exhibit "6"

SCHEDULE "F.1" (DEBTORS) TO BALANCE  
SHEET OF 31st DECEMBER 1953 (undated)

Schedule "F.1"  
(Debtors) to  
Balance Sheet  
of 31st  
December 1953  
(undated)

GIAN SINGH & COMPANY LIMITED

DEBTORS - 31/12/53

WHOLESALE TEXTILE

T.A. Abdul Aziz & Co.	₹ 270.00	
A.P.N. Abdul Jabbar & Co.	8,879.02	
Abdul Kader & Co.	17,465.00	10
V.K. Abdul Samad	2,091.39	
Asia Textiles & Co.	3,413.20	
S.K. Abdullah & Co.	51.50	
M.N. Abdul Majeed & Co.	30.07	
K.S. Abdul Majeed	416.00	
Aik Huat & Co.	498.00	
Ban Aik Trading Co.	1,377.14	
Buan Hong	737.50	
Columbia House	108.46	
Chop Nam Say	397.50	20
Chop Yong Nam Hong	1,331.25	
Central Store	329.24	
Chop Hong Guan	377.00	
Chick Huat & Co.	961.76	
Chop Fook Cheong	134.50	
Chop Yong Thye	26.50	
Chop Thow Say	2,620.08	
Chop Ek Sang	68.00	
Chop Kwong Heng	187.50	
Doulatram Lakhpatrai	30.07	30
O.S. Dawood & Co.	378.00	
C.J. Doshi & Co.	750.46	
Forward ..	<u>₹42,929.14</u>	

WHOLESALE TEXTILE (Contd.)

		Forward ..	\$42,929.14	Defendants' Exhibits
				—————
	Dalamlal & Sons		62.70	Exhibit "6"
	Economy Silk Store		850.00	Schedule "F.1"
	E.T.C. Store		61.62	(Debtors) to
	Eastern Trading Syndicate		180.00	Balance Sheet
	Fook Hing Trading Co.		108.00	of 31st
	M.A. Fazal Ellahi & Co.		2,900.00	December 1953
	Guru Store		258.50	(undated)
10	T.S. Canpatram		4,530.00	(continued)
	V.B. Gopal		10,324.00	
	Gabriel & Co. Ltd.		1,195.20	
	Goodwins Trading Co.		62.50	
	K.M. Haji Mohd, Ismail		7,823.47	
	Hansraj & Co.		611.71	
	Habib Silk Store		60.50	
	M. Hussain Ibrahim & Co.		3,623.97	
	K.A. Hasanusan & Co.		6,203.04	
	Hiap Huat Pottery		545.35	
20	O.A. Haji Mohd. Ismail & Co.		2,320.81	
	Hiap Chiong & Co.		60.50	
	Ideal Silk Store		184.00	
	Indo Pakistan Trading Co.		615.22	
	Ishwardas Hanban Singh		60.14	
	Indian Textile & Provision Shop		140.01	
	Indersons & Co.		920.00	
	Indo Malaya Trading Co.		800.00	
	Jacob Manasseh		515.10	
	John & Co.		579.50	
30	M. Jaffer		2,400.00	
	Jong Lee Wah Co.		143.50	
	Roor Din Karim Bazaar		791.00	
			<u>791.00</u>	
	Forward ..		\$91,859.48	

Defendants' Exhibits	<u>WHOLESALE TEXTILE</u> (Contd.)			
		Forward ..	₹91,859.48	
Exhibit "6"	Kunju Kaka		106.63	
Schedule "F.1" (Debtors) to Balance Sheet of 31st December 1953 (undated) (continued)	Katong Bazaar		188.00	
	Kwong Soon		194.00	
	E.M. Kassim Maiding		46.84	
	Kothari & Co.		615.00	
	B.A. Lalaji & Co.		2,298.50	
	Leow Hou Seong		11,434.34	
	Lekhraj & Sons		590.00	10
	Liberty Store		23.42	
	A. Mohamed Shariff & Co. Ltd.		18,538.72	
	S. Mohd. Abubacker		522.72	
	V.M. Mohamed Eusuff & Co.		2,614.75	
	P.K. Mohamed Ismail & Co.		5,151.20	
	Mui Siang		596.00	
	S.S. Mubarak & Bros.		26.00	
	E.N. Mohamed Ibrahim & Co.		60.14	
	A. Mohamed M. Saiboo & Co.		31.55	
	K. Meera Hussain		63.10	20
	A. Maidin & Co.		31.55	
	A.M.M. Mohamed Mohideen		419.40	
	M. Naina Mohamed		10,443.71	
	Nath & Co.		478.07	
	Nam Wah		9,538.53	
	P. Nagaraja Mudalier & Co.		158.94	
	Nam Shiang & Co.		3,550.30	
	Narain Singh & Co.		1,602.80	
	R.N. Narayanasamy Chettiar		45.17	
	Natural Rubber Manufacturing Co. Ltd.		3,434.54	30
	Osman Haji Vali Mohd. & Co.		35,238.47	
	Oriental Pulicat & Co.		50.00	
	Phoola Singh & Co.		<u>2,616.00</u>	
		Forward ..	₹202,567.87	

WHOLESALE TEXTILE (Contd.)

		Forward ..	\$202,567.87	Defendants' Exhibits
				<u>          </u>
	Polin Store		299.50	Exhibit "6"
	K.P. Pillai		30.00	Schedule "F.1"
	P.P.M. Packir Mohamed		200.00	(Debtors) to
	Peninsular Merchants		3,052.70	Balance Sheet
	Raghava & Co.		5,359.09	of 31st
	Ragunath Nanji		50.00	December 1953
	Ramjit Tiwari		60.14	(undated)
10	Regal Trading Co.		248.00	(continued)
	N. Ramchand & Sons		58.50	
	N. Ramshabad		106.33	
	Sing Lun & Co. Ltd.		503.30	
	Sin Lam		141.25	
	Sin Kong		3,740.00	
	S. Subramaniam		106.98	
	Seng Hin		519.00	
	L.J. Shaik Abdul Kader		675.26	
	K. Shaik Abdul Kader		157.25	
20	E.K. Shaik Hussain & Co.		30.00	
	S. Saburdeen & Co.		330.50	
	M.T. Sithawala		4,620.01	
	Shoon Cheong		510.00	
	Shaik Ali Saleh		3,463.75	
	M.M.H. Sahib		660.02	
	Straits Steamship Co. Ltd.		1,119.00	
	Shanghai & Co.		53.00	
	Thong Wan		610.80	
	Teo Joo & Co.		842.25	
30	Thong Cheong		30.33	
	The Shell Co. of Singapore Ltd.		3,338.80	
	Tiong Chew Textile Store		520.00	
	Tai Guan & Co.		808.00	
			<u>808.00</u>	
	Forward ..		\$234,811.63	

Defendants' Exhibits	<u>WHOLESALE TEXTILE (Contd.)</u>	Forward ..	\$234,811.63	
Exhibit "6"	Tai Hin Loong		810.00	
Schedule "F.1" (Debtors) to Balance Sheet of 31st December 1953 (undated) (continued)	K.N. Uthirapathy & Co.		211.66	
	Union Embroidery Store		119.00	
	Vengadachalam Bros.		30.07	
	White Store		80.00	
	Weston Corporation		80.60	
	Yun Foh & Co.		8,540.42	
	J.S. Yassin		263.25	10
	Yong Tai		1,437.75	
	Yong Watt		45.00	
	Yong Seng Hang		487.00	
	Sin Kong & Co.		109.15	
	S.M. Sultan		245.47	
	M.S. Hameed		30.07	
	Slamat Store		48.32	
	A. Mohd. Ibrahim & Co. Kota Bharu		784.78	
	Salleh & Co.		53.49	
	Chop Ban Seng		138.50	20
	M.S. Marican		75.50	
	Chop Bian Hong		1,224.00	
	Chin Heng & Co.		78.50	
Mui Lee, Sarawak		93.30		
Chong Kim Eng		199.32		
Sarawak Trading Co.		417.85		
Swee Hwee Meng		63.10		
Dr. Salleh, Johore Bahru		598.55		
Ng Teong Kiat		2,425.41		
Haji Ahmad		6,510.00	30	
S.E. Alhadad & Co.		<u>3,360.00</u>		
			<u>\$263,371.69</u>	
To Balance brought forward		..	<u><u>\$220,801.87</u></u>	

DEFENDANTS' EXHIBIT "6"  
(continued)

Defendants'  
Exhibits

SCHEDULES "F.2", "F.3", "F.4", "F.5", "F.6",  
"F.7" and "F.8" TO BALANCE SHEET OF 31st  
DECEMBER 1953 (undated) - omitted

Schedules "F.2"  
"F.3", "F.4",  
"F.5", "F.6",  
"F.7" and "F.8"  
to Balance  
Sheet of 31st  
December 1953  
(undated) -  
omitted

"F.2" - Produce  
"F.3" - Retail  
"F.4" - Film Department  
"F.5" - Debtors hire-purchase  
"F.6" - Staff  
"F.7" - Bills receivable  
"F.8" - Bills receivable debtors

10

SCHEDULE "F.9" (OTHER DEBTORS) TO BALANCE SHEET  
OF 31st DECEMBER 1953 (undated)

Schedule "F.9"  
(Other Debtors)  
to Balance  
Sheet of 31st  
December 1953  
(undated)

GIAN SINGH & CO. LTD. - SINGAPORE

OTHER DEBTORS - 31st DECEMBER, 1953

	Radhanam Sohanlal	\$ 15,367.11
	Gurcharam Singh Narang	3,826.38
	B.H. Daswani	50.00
20	N.G. Vellal	101.00
	H. Basni	279.75
	Narian Singh & Co.	10,000.00
	Avtar Singh	200.00
	Otis Elevator Co.	32,595.65
	Ranjit Singh & Co.	50,000.00
	Thatmall Brothers	11,800.00
	P.K. Bagawandas	2,400.54
	Jupiter Pictures	1,840.39
	Rameshi Birewala	95.75
30	Hazara Singh (staff)	6,412.92

Defendants'  
Exhibits

DEFENDANTS' EXHIBIT "6"  
(continued)

Exhibit "6"	C.I. Perera	7,732.10	
Schedule "F.9" (Other Debtors) to Balance Sheet of 31st December 1953 (undated) (continued)	Tai Cheng Wah & Co.	450.00	
	Bokhara Carpet House	1,809.00	
	Bajaj Brothers (Osaka)	94.99	
	S.D. Misua	227.95	
	S.A. Mohamed	1,000.00	
	Guncharan Singh Nurulla	300.00	
	K.L. Matta Bangkok	570.40	10
	Madanlal	53.50	
	Sulakan Singh	284.75	
	J. Coelo	500.00	
	Neil Buchanan	22.06	
	Mohamed Hariffa	350.00	
	Tata Oil Mills Ltd.	1,217.85	
	Cathay Film Productions	975.00	
	Bajaj Estate Adjustment account	795.00	
		<u>795.00</u>	
	<u>₹151,352.09</u>		

Schedules "F.10" and "F.11" to Balance Sheet of 31st December 1953 (undated) - omitted	<u>SCHEDULES "F.10" and "F.11" TO BALANCE SHEET OF 31st DECEMBER 1953 (undated) - omitted</u>	20
	"F.10" - Deposits and payments in advance	
	"F.11" - Reserve required	

Schedules "G", "H" and "I" to Balance Sheet of 31st December 1953 (undated) - omitted	<u>SCHEDULES "G", "H" AND "I" TO BALANCE SHEET OF 31st DECEMBER 1953 (undated) - omitted</u>	
	"G" - Cash at Bank and in hand	
	"H" - Bank overdraft	
	"I" - Bills payable	

DEFENDANTS' EXHIBIT "6"  
(continued)

Defendants'  
Exhibits

SCHEDULE "J" (CREDITORS AND CREDIT BALANCES)  
TO BALANCE SHEET OF 31st DECEMBER 1953  
(undated)

Exhibit "6"

Schedule "J"  
(Creditors and  
Credit Balances)  
to Balance  
Sheet of 31st  
December 1953  
(undated)

GIAN SINGH & COMPANY LIMITED

CREDITORS & CREDIT BALANCES - 31st DECEMBER 1953

	Balwant Singh Bajaj - Director	\$ 7,295.27	
	Hira Singh Bajaj - Director	3,722.86	
10	Creditors - Purchase (J2)	\$148,567.08	
	" - Expenses (J3)	121,663.89	
	" - Sundry (J4)	8,270.03	
	" - Others (J5)	<u>168,280.30</u>	446,781.30
	Allied concerns in which Directors are interested (J6)		430,600.38
	Wholesale Textile (J7)	\$ 42,569.82	
	Film (J8)	36,727.07	
	Retail (J9)	1,271.73	
	Staff (J10)	<u>15,528.97</u>	96,097.59
20	Hongkong Branch Adjustment Account		36,758.34
	Goodwill received on sale of Hongkong Branch to Gian Singh & Co. (H.K.) Ltd.		<u>54,000.00</u>
			<u>\$1,075,255.74</u>

Defendants'  
Exhibits

DEFENDANTS' EXHIBIT "6"  
(continued)

Exhibit "6"

Schedules "J.2",  
"J.3" and "J.4"  
to Balance  
Sheet of 31st  
December 1953  
(undated) -  
omitted

SCHEDULE "J.2", "J.3" and "J.4" TO BALANCE  
SHEET OF 31st DECEMBER 1953 (undated) -  
omitted

"J.2" - Creditors purchases  
"J.3" - Expenses Overhead charges  
"J.4" - Sundry

Schedule "J.5"  
(Others) to  
Balance Sheet  
of 31st  
December 1953  
(undated)

SCHEDULE "J.5" (OTHERS) TO BALANCE SHEET  
OF 31st DECEMBER 1953 (undated)

10

Others

Ho Ah Loke	₹ 15,000.00	
Burma Store	464.62	
Gidumal & Sons	200.00	
Tailors Advance	160.00	
Sin Thye Pin	500.00	
V. Chitambaram	85,428.20	
Bunge Far East Agencies	26,750.00	
S.V. Ramaswamy Chettiar	101.00	
Sethi Brothers	35,997.08	20
Thong Fah & Co.	189.20	
Mehar Singh & Sons	490.20	
Rennie, Lowick & Co.	<u>3,000.00</u>	
	<u>₹168,280.30</u>	

DEFENDANTS' EXHIBIT "6"  
(continued)

Defendants'  
Exhibits

SCHEDULES "J.6", "J.7", "J.8", "J.9" and "J.10"  
TO BALANCE SHEET OF 31st DECEMBER 1953 (undated)  
- omitted

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Exhibit "6"

- "J.6" - Allied concerns in which  
directors are interested
- "J.7" - Wholesale Textile
- "J.8" - Film
- "J.9" - Retail
- "J.10" - Staff

Schedules "J.6",  
"J.7", "J.8",  
"J.9" and  
"J.10" to  
Balance Sheet  
of 31st  
December 1953  
(undated) -  
omitted

SCHEDULE OF BAD DEBTS WRITTEN OFF TO BALANCE  
SHEET OF 31st DECEMBER 1953 (undated) -  
omitted

---

Schedule of Bad  
Debts Written  
Off to Balance  
Sheet of 31st  
December 1953  
(undated) -  
omitted

Plaintiffs'  
Exhibit

PLAINTIFFS' EXHIBIT

EXHIBIT "9"

Exhibit "9"

PLAINTIFFS' LEDGER FROM 1st JANUARY  
1956 to 31st DECEMBER 1961

Plaintiffs' Ledger from 1st January 1956 to 31st December 1961	1956						
	Jan. 1	By Balance				8,786.40	
	Feb. 28	" cheque	18			10,000.00	
	27	To cheque	23	10,000.00			
	Mar. 13	By cheque	24			5,000.00	
	16	" "	25			500.00	10
	16	To cheque	32	500.00			
	31	To cheque					
	14.3.56		39	5,000.00			
	May 3	By cheque	41			10,000.00	
	9	" "	43			10,000.00	
	10	" "	43			1,100.00	
	15	" "	44			7,500.00	
	26	" "	47			9,000.00	
	30	" "	48			20,000.00	
	4	To cheque	57	10,000.00			20
	9	" cash	58	600.00			
	10	" cheque	59	5,500.00			
	"	" "	59	5,000.00			
	16	" "	61	7,500.00			
	31	" " on					
	28.5.56		67	9,000.00			
	June 4	By cheque	51			10,000.00	
	7	" "	52			10,000.00	
	19	" "	55			4,200.00	
	22	" "	56			900.00	30
	25	" "	57			2,500.00	
	30	" "	59			14,998.80	
	"	" "	"			5,480.70	
	"	" "	"			4,480.00	
			C/F			53,100.00	134,445.90

	1956		B/F	\$53,100.00	\$134,445.90	Plaintiffs' Exhibit
	June 1	To cheque	69	9,500.00		
	2	" "	69	10,500.00		Exhibit "9"
	5	" "	71	10,000.00		
	18	" "	76	1,200.00		Plaintiffs'
		" "	76	3,000.00		Ledger from 1st
	21	" cash cheque	77	900.00		to 31st
						December 1961
						(continued)
10	26	To Cheque on 7.6.56	79	10,000.00		
	29	" Cheque on 28.6.56	79	14,998.80		
		" Cheque	79	9,940.00		
	30	" "	81	2,500.00		
	July 7	" "	84	10,000.00		
	13	" "	86	5,000.00		
	21	" "	89	3,500.00		
	24	" "	90	1,500.00		
	25	" "	91	5,000.00		
20	9	By cheque	62		10,000.00	
	12	" "	63		5,000.00	
	20	" "	65		3,500.00	
	23	" "	65		1,500.00	
	24	" "	66		5,000.00	
	Aug. 3	To cheque	95	3,000.00		
	8	" "	97	5,000.00		
	9	" "	97	1,200.00		
		" "	97	3,200.00		
	17	" "	100	25,000.00		
30	25	" "	103	300.00		
		" "	103	2,800.00		
	31	" "	105	6,000.00		
			C/F	\$197,138.80	\$159,445.90	

Plaintiffs' Exhibit	1956		B/F	¥197,138.80	¥159,445.90	
Exhibit "9"	Aug. 3	By cheque	71		3,000.00	
	7	" "	72		5,000.00	
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)	8	" "	72		3,200.00	
	9	" "	72		1,200.00	
	17	" "	74		25,000.00	
	20	" "	75		2,000.00	
	20	" "	75		4,000.00	
	21	" cash	75		300.00	
	25	" "	76		2,800.00	10
	Sep. 5	To cash	108	10,000.00		
	6	" "	109	4,000.00		
	7	" "	109	500.00		
	12	" "	111	50.00		
	13	" "	111	12,000.00		
	15	" "	112	5,000.00		
		" " on 7.9.56	112	10,000.00		
		" " on 5.9.56	"	4,200.00		20
	20	" cash	114	10,000.00		
	4	By cash	81		4,200.00	
	5	" "	81		10,000.00	
	6	" "	81		4,000.00	
	7	" "	82		21,708.00	
	8	" "	82		500.00	
	10	" "	82		12,000.00	
	11	" "	83		50.00	
	14	" "	84		20,260.00	
	27	" "	87		80.00	30
			C/F	¥252,888.80	¥278,743.90	

1956		B/F	₹252,888.80	₹278,743.90	Plaintiffs' Exhibit
Oct. 4	To cash	120	100.00		Exhibit "9"
5	" "	"	317.20		
	" "	121	2,300.00		Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)
22	" "	127	4,000.00		
23	" "	127	700.00		
25	" "	128	5,000.00		
3	By cash	89		300.00	
10	" "	991		2,300.00	
10	18	" "	93	4,000.00	
	18	" cheque	95	5,000.00	
		" "	95	700.00	
	27	" "	96	50.00	
	31	" "	96	350.00	
Nov. 1	To cheque	132	400.00		
	17	" "	138	500.00	
	24	" "	140	4,000.00	
	30	" "			
20		(deposit for Raffles Place)	142	3,000.00	
	5	By cheque	98	101.00	
	16	" "	102	500.00	
	23	" "	1	4,000.00	
Dec. 5	" "	6		5,000.00	
	8	" "	7	5,000.00	
	" "	7		2,500.00	
	10	" "	7	3,000.00	
	" "	8		9,950.00	
	12	" "	8	2,000.00	
30	" "	9		10,000.00	
	28	" "	12	1,750.00	
			<hr/>		
		C/F	₹273,206.00	₹335,244.90	

Plaintiffs' Exhibit	1956		B/F	₹273,206.00	₹335,244.90	
	Dec.	By cheque	13		5,700.00	
Exhibit "9"		" "	13		20,009.00	
	31	" "	14		550.00	
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)		" "	14		1,807.25	
	Dec. 7	To cheque	146	5,000.00		
	10	" "	146	2,500.00		
	11	" "	147	5,000.00		
	12	" "	147	5,000.00		10
	13	" "	148	5,795.40		
	15	" "	149	10,000.00		
	28	" "	1	5,700.00		
		" "	1	14,309.00		
		" "	1	2,000.00		
	29	" "	1	300.00		
		" "	1	5,700.00		
	31	By Hardial Singh & Co. KL a/c transferred	J.12		10,102.80	20
		To transfer from Gian Singh & Co. Ltd., Penang	J.13	21,968.00		
		To Retail Debtors a/c Gian Singh & Co. Ltd.	J.18	285.30		
		₹140.00				30
		Balwant Singh Bajaj		₹142.80		
		-do-	J.18	₹ 2.50		
		To Sundry Persons Heera Singh	J.28	32.50		
			C/F	₹356,796.20	₹379,113.95	

1956		B/F	₹356,796.20	₹379,113.95	Plaintiffs' Exhibit
Dec.	To Transfer from Hardial Singh & Co. K.L.	H.3	10,000.00		Exhibit "9"
	To Balance carried down		12,317.75		Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)
			<u>₹379,113.95</u>	<u>₹379,113.95</u>	
1957					
10	Jan. 1	By Balance brought down		₹ 12,317.75	
	2	To cheque	6	₹ 464.25	
	3	By cheque	16		7,000.00
		To Tr. cheque for ₹158/- returned	6	1,343.00	
		To cheque	6	7,000.00	
	7	By cheque	16		11,400.00
	8	" "	17		10,908.00
20	9	To Bajaj Bros. Osaka Bills 99/1891,1878, 1890,1889 part payment	8	11,601.86	
	12	By cheque	18		4,600.85
		" "	18		20,000.00
	14	" "	18		808.12
	15	" "	18		10,000.00
30		To cheque returned	10	20,000.00	
	17	By cheque	19		2,400.00
	21	To Osaka Bill 99/1983 for ₹280.10.0	12	2,452.96	
		C/F	₹ 42,862.07	₹ 79,434.72	

Plaintiffs' Exhibit	1957		B/F	£ 42,862.07	£ 79,434.72	
Exhibit "9"	Jan. 30	To M.Bk. 99/1894				
		£724.2.6	14	6,351.90		
		To cheque	15	5,000.00		
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)	31	" M.Bk. 99/1914				
		£308.6.10	15	2,700.32		
		To Osaka bills-				
		99/1921 for				
		£634.1.2 =		£5543.63		10
		99/1920 for				
		£612.6.10 =		£5353.76		
		99/1918 for				
		£280.2.3 =		£2452.14		
		99/1915 for				
		£311.12.0 =		<u>£2727.49</u>	16,077.02	
	Feb. 8	By cheque	25		7,260.00	
	12	" "	26		3,710.46	
	13	To M.B. 99/2138				
		£199.10.0	20	1,743.73		
		To cheque	20	5,700.00		20
	14	By cheque	27		5,700.00	
	15	To MB 99/2136				
		£450/-	21	3,931.11		
		To MB 99/2137				
		£197.9.3	21	1,726.14		
	16	To cheque	22	2,000.00		
		" "	22	1,250.00		
	18	By cash	27		2,000.00	
		" "	28		1,250.00	
	20	" "	28		1,200.00	30
		To cheque	23	6,000.00		
	21	By "	28		6,000.00	
		To cash	23	30.00		
	22	" "	23	920.00		
		" "	23	2,400.00		
		By cheque	29		2,150.00	
			C/F	£ 98,692.29	£108,705.18	

	1957		B/F	₹ 98,692.29	₹108,705.18	Plaintiffs' Exhibit
	Feb. 27	To cheque	25	2,600.00		
	28	" cash	25	1,000.00		Exhibit "9"
		" Mehar Singh & Sons bill adj.	25	500.00		Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)
		By cash	30		3,000.00	
		" cash	30		1,100.00	
	Mar. 4	" "	31		200.00	
10		" "	31		2,100.00	
		To I.B.Ltd.	28	2,000.00		
		" cash	28	300.00		
	6	By cash	32		1,800.00	
	9	" "	33		400.00	
		To cheque	29	1,800.00		
		" "	30	400.00		
	19	" "	33	6,259.88		
	Apr. 9	" "	40	750.00		
20	June 30	" Gian Singh & Co.Ltd. Penang trans- ferred	J.11	20,001.00		
		To Hardial Singh & Co. K.L.	J.11	10,908.00		
		By Sundry creditors transferred	J.11		15,731.99	
	July 17	By cheque	62		7,500.00	
30		To cheque	71	2,500.00		
	19	" cash (H.S. & Sons Cheque)	71	5,000.00		
	24	To cheque	72	4,000.00		
		By cash	63		4,000.00	
	30	To cheque	73	7,000.00		
			C/F	₹163,711.17	₹144,537.17	

Plaintiffs' Exhibit	1957		B/F	\$163,711.17	\$144,537.17	
Exhibit "9"	July 31	To cheque	73	300.00		
		By cash	64		300.00	
		" "	64		8,500.00	
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)		" cheque	64		7,000.00	
		To cheque	74	8,500.00		
	Aug. 2	By cash	65		1,500.00	
		" "	"		500.00	
	3	" "	"		13,700.00	
		To cash on 2.8.56	76	2,000.00		10
		To cheque	77	13,700.00		
	7	By cash	66		10,000.00	
		" cheque	67		5,000.00	
		" "	67		5,000.00	
	8	To Mr. Hira Singh - cash	78	700.00		
	9	To cash	78	13,556.00		
	13	By cheque	68		6,000.00	
		To cheque	79	796.00		20
	15	" "	80	5,000.00		
		" "	80	1,000.00		
		By cheque	68		4,500.00	
	19	To cash	81	2,350.00		
	21	" cheque on 17/8	82	2,150.00		
	30	" "	85	600.00		
	31	" "	"			
		on 8.8.57	"	5,000.00		
		By cash	71		600.00	30
	Sep. 4	" "	72		400.00	
	6	" "	72		6,463.00	
	5	To cash	88	400.00		
			C/F	\$219,763.17	\$214,000.17	

1957		B/F	\$219,763.17	\$214,000.17	Plaintiffs' Exhibit
Sep. 6	To cheque	89	5,000.00		
	" "	89	863.00		Exhibit "9"
	" "	89	600.00		
26	" cash	94	50.00		Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)
27	By cash	76		50.00	
30	To cheque	95	1,000.00		
	By cash	76		1,000.00	
10	Oct. 1	To cash H.S. & Sons cheque given to them	97	2,500.00	
	2	By cash	78		2,500.00
	3	" "	78		140.00
	5	" "	79		300.00
	10	To cash	99	300.00	
	15	By cash	80		500.00
		To cheque	101	500.00	
	17	" "	101	600.00	
		By cash	81		600.00
20	23	" "	81		500.00
	24	To cheque	104	500.00	
	26	" "	104	400.00	
		By cash	82		400.00
	29	" "	82		200.00
		To cheque	105	200.00	
	31	By cash	83		672.00
Nov. 2	To cheque	107	672.00		
8	" "	109	5,500.00		
9	" "	109	1,250.00		
30		By cheque	85		5,500.00
		" "	85		1,250.00
	11	To "	110	3,000.00	
		C/F	\$242,698.17	\$227,612.17	

Plaintiffs' Exhibit	1957		B/F	<del>\$242,698.17</del>	<del>\$227,612.17</del>	
	Nov.13	By cheque	86		3,000.00	
Exhibit "9"	15	" "	86		5,000.00	
	18	To "	111	5,000.00		
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)	26	By cash	88		500.00	
		" cheque	88		1,800.00	
	27	To cheque	114	1,800.00		
		" "	114	500.00		
	Dec. 2	By cheque	90		700.00	
		To "	116	700.00		10
	3	" cash	116	130.00		
		" cheque	116	500.00		
		By cheque	90		500.00	
	6	To cheque	117	4,000.00		
	6	By cheque	91		4,000.00	
	7	" cash	91		130.00	
		To cash	117	1,152.80		
	9	By cash	91		2,000.00	
		" cheque	92		1,152.80	
	11	To "	118	2,000.00		20
	14	By cash	93		400.00	
	16	" cheque	93		5,000.00	
	19	" "	94		5,000.00	
		To cheque	120	5,000.00		
	20	" cash	"	640.00		
		By cash	94		200.00	
		To cheque	121	1,360.00		
	21	" cash	"	200.00		
	23	" "	"	3,000.00		
	28	By cash	95		900.00	30
	30	" "	95		200.00	
		To cheque	123	900.00		
			C/F	<u>\$269,580.97</u>	<u>\$258,094.97</u>	

1957		B/F	\$269,580.97	\$258,094.97	Plaintiffs'
					Exhibit
Dec. 31	To cheque	124	400.00		
	" Sundry				Exhibit "9"
	Creditors				
	(Purchase)	J.19	210.00		Plaintiffs'
	By Balance Carried				Ledger from
	down			12,096.00	1st January
					1956 to 31st
					December 1961
					(continued)
			<u>\$270,190.97</u>	<u>\$270,190.97</u>	
1958					
10	Jan. 1	To Balance Brought down	12,096.00		
	2	To cash	125	200.00	
		By cash	97		15,000.00
	4	" cheque	98		4,000.00
	7	" cash	98		700.00
		To cheque	126	4,000.00	
		" "	"	700.00	
	8	By cash	99		9,000.00
	10	" "	99		8,000.00
20	11	To cheque	127	9,000.00	
	13	" "	127	8,000.00	
		By cash	99		22,000.00
	14	To cheque	128	12,000.00	
		By cash	100		2,500.00
	17	" "	100		14,500.00
	18	" "	101		7,000.00
	20	" "	101		5,000.00
	22	To cheque	130	7,000.00	
		" "	"	7,500.00	
30		" "	"	7,000.00	
		" "	"	5,000.00	
		G/F	<u>\$ 72,496.00</u>	<u>\$ 87,700.00</u>	

Plaintiffs' Exhibit	1958		B/F	₹ 72,496.00	₹ 87,700.00	
Exhibit "9"	Jan. 24	To cheque	130	15,000.00		
	27	By cash	102		20,000.00	
	31	To cheque	132	20,000.00		
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)		" "				
		on 15.1.58	132	2,500.00		
		" "				
		on 15.1.58	"	10,000.00		
	Feb. 1	By cash	104		5,000.00	
		" "	104		2,050.00	10
	4	To cheque	135	2,500.00		
		By cheque	104		2,500.00	
	5	" cash	105		17,000.00	
	7	" "	106		500.00	
	8	To cheque	136	16,500.00		
		" "	"	500.00		
	10	" cash	137	500.00		
		By cash	106		20,000.00	
	12	" "	107		6,000.00	
	14	" cheque	107		16,500.00	20
	22	To cheque	139	16,500.00		
	24	By cheque	109		8,500.00	
	25	To "	140	8,500.00		
	26	By cash	109		10,500.00	
	28	To cheque	141	10,500.00		
		" "				
		on 4.2.58	"	5,000.00		
		" "				
		on 4.2.58	"	2,050.00		
		" "				
		on 10.2.58	"	20,000.00		30
		" "				
		on 14.2.58	"	6,000.00		
	Mar. 3	By cash	111		8,500.00	
			C/F	₹208,546.00	₹204,750.00	

1958		B/F	₹208,546.00	₹204,750.00	Plaintiffs' Exhibit
Mar.	By cheque	111		15,000.00	-----
5	To "	143	15,000.00		Exhibit "9"
	" "	"	8,500.00		
7	By cheque	112		23,500.00	Plaintiffs' Ledger from
22	" "	115		287.00	1st January 1956 to 31st
24	To cheque	147	287.00		December 1961
Apr. 1	" cash	1	600.00		(continued)
19	By cheque	121		12,900.00	
10 30	" "	123		10,000.00	
	To cheque	8	12,900.00		
	" "	"	10,000.00		
Dec.31	To Balance C/d		10,604.00		
			<u>₹266,437.00</u>	<u>₹266,437.00</u>	
1959					
Jan. 1	By Balance b/d			₹10,604.00	
31	To cheque	85	₹ 5,500.00		
Feb.28	" "	92	7,400.00		
Aug.31	" "	147	6,032.88		
20 Dec.31	" amt. adjusted by M/s. Rodyk & Davidson towards your a/c	J.90	4,706.13		
	By Interest a/c - transfer	J.102		739.01	
	By Balance c/d			12,296.00	
			<u>₹ 23,639.01</u>	<u>₹ 23,639.01</u>	

Plaintiffs' Exhibit	1960				
	Jan. 1	To Balance b/d	123	12,296.00	
Exhibit "9"	Sep. 26	" cash	123	2,000.00	
	27	By cash	66		2,000.00
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)	Oct. 3	" "	68		10,000.00
	1	To cash	128	10,000.00	
	Dec. 31	By Balance c/d			12,296.00
				<u>24,296.00</u>	<u>24,296.00</u>
	1961		B/F	12,296.00	
	Feb. 9	By cash	98		2,500.00
		To cheque	33	2,500.00	
	14	By cash	99		4,000.00
		To cheque	34	4,000.00	
	22	By cash	100		1,500.00
	21	To cash	35	1,500.00	
	23	By cash	101		10,000.00
	24	To cheque	36	10,250.00	
	25	By cash	101		250.00
	27	" "	101		2,100.00
	28	" "	102		1,500.00
	25	To cash	37	2,100.00	
	27	" "	38	550.00	
	28	" "	38	950.00	
	Mar. 10	To cash	43	350.00	
	11	" "	43	200.00	
		" "	"	300.00	
		" "	"	500.00	
	14	" "	44	50.50	
		" "	"	500.00	
			C/F	<u>36,046.50</u>	<u>21,850.00</u>

1961		B/F	₪ 36,046.50	₪ 21,850.00	Plaintiffs' Exhibit
Mar. 13	By cash	106		1,000.00	<u>          </u>
15	" "	"		550.50	Exhibit "9"
17	" "	"		2,100.00	
16	To cash	45	900.00		Plaintiffs'
	" "	"	250.00		Ledger from
	" "	"	500.00		1st January
	" "	"	450.00		1956 to 31st
					December 1961
					(continued)
10	20	" "	46	500.00	
		" cheque	"	1,500.00	
	21	By cash	107		2,000.00
		" "	"		3,700.00
		To cash	47	5,000.00	
		" "	"	200.00	
	22	" cheque	"	3,500.00	
	24	" cash	"	1,000.00	
		" cheque	48	12,000.00	
	25	" cash	"	200.00	
20	27	" "	"	550.00	
	24	By cheque	108		12,000.00
	27	" cash	"		1,200.00
	28	" "	"		800.00
	31	" "	"		5,000.00
	28	To "	49	250.00	
	31	" cheque	50	5,000.00	
	Apr. 5	By cash	111		13,000.00
	7	" "	"		1,500.00
	4	To cheque	52	500.00	
30	6	" cash	53	1,500.00	
		" cheque	"	2,500.00	
	8	" "	54	10,000.00	
	10	" cash	"	500.00	
		C/F	₪ 82,846.50	₪ 64,700.50	

Plaintiffs' Exhibit		1961	B/F	₹ 82,846.50	₹ 64,700.50	
	Apr.11	To cash	54	300.00		
Exhibit "9"		" "	"	700.00		
	13	" "	55	1,700.00		
Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)	12	By cash	112		11,500.00	
	14	" "	"		800.00	
		" "	"		1,700.00	
	17	" "	113		15,000.00	
	18	" "	"		11,000.00	
	21	" "	"		6,500.00	10
	22	" "	114		1,800.00	
	25	" "	"		300.00	
	26	" "	"		1,450.00	
	14	To cheque	56	5,000.00		
	18	" "	57	15,000.00		
		" cash	"	250.00		
	19	" cheque	58	11,000.00		
	21	" cash	58	150.00		
	22	" cheque	"	6,250.00		
		" cash	"	1,350.00		20
		" "	"	300.00		
	24	" "	"	400.00		
	25	" "	59	1,350.00		
	27	" "	60	525.00		
	28	By cash	115		525.00	
May 9	" "	" "	119		2,900.00	
	10	To cash	66	1,200.00		
	12	" cheque	67	1,700.00		
	23	By cash	122		150.00	
	27	" "	"		500.00	30
	22	To cash	70	150.00		
	24	" "	71	100.00		
			C/F	₹130,271.50	₹118,825.50	

1961		B/F	£130,271.50	£118,825.50	Plaintiffs' Exhibit
May 25	To cash	71	240.00		
26	" "	72	160.00		Exhibit "9"
June 28	" cheque	84	3,000.00		
27	By cash	130		3,000.00	Plaintiffs' Ledger from 1st January 1956 to 31st December 1961 (continued)
July 19	To cheque	95	2,000.00		
18	By cash	137		2,000.00	
Aug. 1	" "	142		200.00	
2	" "	"		10,000.00	
10	3 To cash	102	200.00		
	" cheque	"	10,000.00		
Sep. 11	By cash	153		5,000.00	
19	" "	155		5,000.00	
9	To cheque	117	5,000.00		
16	" "	120	5,000.00		
Nov. 15	By cash	170		200.00	
10	To cheque	141	200.00		
Dec. 31	By Balance C/d			11,846.00	
			<u>£156,071.50</u>	<u>£156,071.50</u>	
20	1962				
Jan. 1	To Balance b/d		£ 11,846.00		

Defendants'  
Exhibits

DEFENDANTS' EXHIBIT "15"

Exhibit "15"

AGREEMENT ADDITIONAL TO DEED OF DISSOLUTION  
OF 28th JULY 1951 (unsigned and undated)

Agreement  
additional to  
Deed of Dis-  
solution of  
28th July  
1951 (unsigned  
and undated)

In addition to the particulars mentioned in the dissolution deed dated 28th July 1951, we the undersigned agree as follows:

That each one of us shall be responsible, and or entitled in the proportion mentioned against each in respect of the following matters:-

Proportion in which each one of us is  
responsible and or entitled.

10

S. Hardial Singh	27 $\frac{1}{2}$ %
S. Inder Singh	25%
S. Hira Singh	23 $\frac{3}{4}$ %
S. Balwant Singh	23 $\frac{3}{4}$ %

1. For Income Tax, Super Tax and Corporation-tax in respect of the following business:-

1. Name of the business:

- (a) Messrs. Gian Singh & Company, Singapore, including the Income from House Property.
- (b) Messrs. Bajaj Brothers Limited, Bombay.
- (c) Messrs. Balwant Singh & Co., Bombay & Amritsar.
- (d) Messrs. Inder Singh & Company, Bombay
- (e) Messrs. Avtar Singh & Co., Ltd., Bombay.
- (f) Messrs. Bajaj Brothers, Kobe, Japan.
- (g) Messrs. Bajaj Textiles, Singapore.
- (h) Messrs. Hirasons & Company, Singapore.
- (i) Messrs. Hardial Singh & Company, Kuala Lumpur.

20

30

(j) The Tanjong Olak Estate, Muar.

Defendants'  
Exhibits

(k) Inder Singh Bajaj.

Exhibit "15"

2. For the payment of the goods already indented by Messrs. Gian Singh & Company and Bajaj Textiles before the 15th of May and to take delivery of the said goods.

Agreement  
additional  
to Deed of  
Dissolution  
of 28th July  
1951 (unsigned  
and undated)

3. To receive the amounts recovered from Sundry Debtors mentioned in the schedule 'B' attached herewith.

10 4. To the net assets (assets including goods, Sundry Debtors, except goodwill, Furniture and fittings.

Motors Cars, Creditors Liabilities of the following business as on 31st May 1951:-

Name of the Business:

(a) Messrs. Bajaj Brothers Limited, Bombay

(b) Messrs. Avtar Singh & Co., Ltd., Bombay

(c) Messrs. Inder Singh & Co., Bombay

20 (d) Messrs. Balwant Singh & Co., Bombay & Amritsar.

5. To the export quota rights and the goods received thereunder in respect of the following business:-

(a) Messrs. Bajaj Brothers Limited, Bombay

(b) Messrs. Inder Singh & Company, Bombay

(c) Messrs. Inder Singh Bajaj, Bombay

6. To the goods lying at Bangkok as per schedule 'B' or their sale proceeds.

30 7. To the goods lying at Hongkong, as per schedule 'C'.

8. To the goods lying at America as per schedule 'D'.

Defendants'  
Exhibits

Exhibit "15"

Agreement  
additional  
to Deed of  
Dissolution  
of 28th July  
1951 (unsigned  
and undated)  
(continued)

9. To the goods lying at England as per schedule 'E'.
10. To the recoveries made from Sundry debtors of Bangkok as per schedule 'F'.
11. To the goods lying at Japan as per schedule 'G'.
12. For the difference between the sum provided for bad and doubtful debts out of the Sundry Debtors of the "GIAN SINGH & COMPANY, SINGAPORE", and "HARDIAL SINGH & COMPANY, KUALA LUMPUR", included in the list of Messrs. Balwant Singh and Hira Singh and debitted to their account. 10
13. Insurance Rebate from M.S. Bhatia, Rebate on fine/superfine goods at 2 annas per lb. from Bajaj Brothers Limited, Inder Singh & Company and Inder Singh Bajaj, and Avatar Singh & Co. Ltd., and Balwant Singh & Co.
14. To all losses suffered or to be suffered for exchange contracts entered into before 15th May 1951 either in the name of Gian Singh & Co., Singapore or Hardial Singh & Co., Kuala Lumpur. 20
15. (a) To Maxwell Road/Batu Road Land  
(b) To the Bungalow at Rai Bhadur Rattanchand Road, Amritsar.  
(c) Lands situated at Petaling Mukim.
16. To interest and Bank commissions and other incidental expenses incurred in the extension of Letter of Credits opened before 15th May 1951 in the names of Gian Singh & Co., Singapore or Hardial Singh & Co., Kuala Lumpur. 30
17. To the benefits of all contracts entered into before 14th May 1951.
18. To be responsible for Losses of all contracts entered into before 14th May 1951.
19. To the profit or losses of Shares investment by Gian Singh & Company before 15th May 1951.

- |    |     |   |  |
|----|-----|---|--|
|    | 20. | To the difference of Bonus & Gratuity provided and actually paid.   | Defendants' Exhibits   |
|    | 21. | To all monies and stock received from Overseas to be distributed as and when received.  | Exhibit "15"   |
| 10 | 22. | To be responsible for any other liability incurred before 15th May 1951 or to be incurred and not specially provided for and to be entitled to the Assets not specially mentioned and to the benefits of all contracts entered into before 15th May 1951. | Agreement additional to Deed of Dissolution of 28th July 1951 (unsigned and undated) (continued) |
|    | 23. | To share the difference of in the payment of Bills as shown in the list marked 'X' in respect of Consignment estimated at \$87,000/- (Credit given to Gian Singh & Co., by debit to all brothers).  |  |
|    | 24. | To the amount to be paid to the Contractors Messrs. Van Lee Hin re: 26 Raffles Place, Singapore.  |  |
| 20 | 25. | To share the excess or deficit arising on the recovery of Assets of "HIRASONS" estimated at \$170,000/-.  |  |
|    | 26. | To share the rents recoverable in respect of all properties up to the 15th May 1951 but not actually received upto the date and rents of godowns No. 19 and 22 to be shared upto 30th June 1951.  |  |
| 30 | 27. | (a) Proceeds of the sales of goods costing \$766,665.68 shown as "Stock Joint a/c" and respective share has been debitted to each partner.  |  |
|    | 28. | To Films rented out upto 15th May 1951.   |  |
|    | 29. | (a) Interest due on mortgage A/c Arumugam, Coleman Street.<br><br>(b) Interest due from S. Jagat Singh.   |  |
|    | 30. | To share the receipts from debtors taken at \$649,006.80 - 3,328.40 = 645,678.40 as per schedule "I" "J".   |  |

Defendants'  
Exhibits

Exhibit "15"

Agreement  
additional  
to Deed of  
Dissolution  
of 28th July  
1951 (unsigned  
and undated)  
(continued)

31. Profits made or to be made on orders received from the Military before 15th May 1951 till the completion of those 2 contracts one in the name of Gian Singh & Co., and the other in the name of Bajaj Textiles.

32. Proceeds of the sales made by Produce Department after the 15th May 1951 from undivided stock on 15th May 1951 including stock of pepper in New York and other stocks received after 15th May 1951. 10

33. Profit on the sale of goods consigned from Duxburys & Wertheims Ltd., (i.e. sale price - processing charges).

34. Rent due upto 15th May 1951 on Haig Road Property.

35. Proceeds of sale of Share of Indian Companies, viz.

A. 50 Share Indian Overseas Bank Limited

B. 2000 Shares Travancore Rayons

C. Fixed Deposit with the Indian Bank, Colombo. 20

D. Deposit - Indian Overseas Bank, Madras.

36. Business at Pondicherry.

37. Stamps to be distributed.

38. Stock of Pepper in New York.

(sic)

40. Money due from Mr. A.C. Clarke Bank of India Bombay ₹1,315/-

41. Money due from Mr. Amar Singh 320/- in respect of Bajaj Brothers Limited.

It is agreed that Bajaj Textile Mills Limited, Bundup Bombay, and Emporium India Limited, 198, Jamshedji Tata Road & Inder Singh & Co., 39, Champagali belong to Mr. Inder Singh. 30

It is also agreed that Balwant Singh & Co., Bombay belong to Messrs. Hira Singh and Balwant Singh.

It is also agreed that Bajaj Brothers Limited and Avtar Singh & Co., Ltd., belongs to Mr. Hardial Singh.

Defendants' Exhibits

It is further agreed that two flats in Prem Kutir Limited and two garages and No. 7, Pusa Road, New Delhi and Garage Tulsivihar, Marine Drive belongs to Mr. Inder Singh.

Exhibit "15"

Agreement additional to Deed of Dissolution of 28th July 1951. (unsigned and undated) (continued)

10 Two flats in Prem Kutir Limited and two garages and Plot No. 8, Pusa Road, New Delhi belong to Messrs. Hire Singh & Balwant Singh and

One flat Bharat Co-operative Society and one garage and Plot No. 12, Pusa Road, New Delhi belongs to Mr. Hardial Singh.

DEFENDANTS' EXHIBIT "16"

Exhibit "16"

AFFIDAVIT OF INDER SINGH BAJAJ  
sworn 19th January 1962

Affidavit of Inder Singh Bajaj sworn 19th January 1962

IN THE HIGH COURT OF THE STATE OF SINGAPORE

ISLAND OF SINGAPORE

Suit No. 1461 of 1961

20

Between

- 1. HIRA SINGH
  - 2. BALWANT SINGH
- .. Plaintiffs

and

INDER SINGH  
.. Defendant

I, Inder Singh, of No. 67, High Street, Singapore, make oath and say as follows:-

30 1. I am the abovenamed Defendant in these proceedings.

2. My Solicitors have been supplied with a copy of the agreement upon which the Plaintiffs claim to sue and the said copy is now produced and shown to me and annexed hereto marked "I.S.1".

Defendants'  
Exhibits

Exhibit "16"

Affidavit of  
Inder Singh  
Bajaj sworn  
19th January  
1962  
(continued)

3. The said agreement was signed by me and the other parties thereto in or about the month of August 1951 and in my submission I have a good defence to these proceedings by reason of the provisions of the Limitation Ordinance which I intend to plead.

4. Further, if claims under the deed are not barred by limitation, I refer to the provisions thereof whereby not only certain liabilities were apportioned between the four parties thereto, but also certain rights and benefits as therein set out. I have not received or been given credit for my share of the rights and benefits arising under the Deed and I wish to counterclaim for them setting out my rights by way of counterclaim and set-off.

10

5. Further, I have reason to believe and I have instructed my Solicitors to verify this upon discovery in these proceedings that the income tax in respect of which the Plaintiffs claim is taxed assessed in respect of certain jewellery transactions conducted prior to the 28th July 1951 without my knowledge by the Plaintiffs or either of them and subsequently adopted by them in their capacity as directors of Gian Singh & Company Limited, as transactions of that Company. I deny that I can be liable under the terms of the Supplemental Agreement for such liabilities.

20

6. For the reason stated I verily believe that I have a good defence to this action and I crave leave to defend.

30

Sworn at Singapore this )  
19th day of January, ) (Sd.) Inder Singh Bajaj.  
1962. )

Before me,

(Sd.) J.W. Cashin.

A Commissioner for Oaths.

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PLAINTIFFS' EXHIBIT "17"

LETTER - MURUGASON & CO. TO GIAN SINGH & CO.  
LTD. dated 22nd August 1963

Plaintiffs'  
Exhibits

Exhibit "17"

MURUGASON & CO.

Our Ref: RM/CH

22nd August, 1963

REGISTERED A.R.

Letter -  
Murugason &  
Co. to Gian  
Singh & Co.  
Ltd. dated  
22nd August  
1963

Dear Sirs,

We act for Messrs. Bajaj Textiles Limited of  
No. 67 High Street, Singapore.

10 We are instructed by our clients to and do  
hereby demand from you payment of the sum of \$11,846/-  
being the amount due on a running account between  
yourselves and our client as at 31st December, 1961.

We are further instructed by our clients that  
unless payment of the said sum of \$11,846/- is paid  
to us or to our clients within one week from receipt  
hereof our instructions are to institute legal  
proceedings against you for the recovery of same  
without further notice.

20

Yours faithfully,

(Sd.) Murugason & Co.

Messrs. Gian Singh &  
Co., Ltd.,  
No. 30-1 Raffles Place,  
Singapore.

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Plaintiffs'  
Exhibits

PLAINTIFFS' EXHIBIT "18"

Exhibit "18"

LETTER - L.A.J. SMITH TO MURUGASON & CO.  
dated 29th August 1963

Letter - L.A.J.  
Smith to  
Murugason & Co.  
dated 29th  
August 1963

L.A.J. SMITH

18-H, Battery Road,  
Singapore.

Your Ref: RM/CH

Our Ref: LAJS/BL/108-63

29th August, 1963.

Messrs. Murugason & Co.,  
Singapore.

10

Dear Sirs,

Your letter of the 22nd August, 1963, addressed to Gian Singh & Co., Ltd., Singapore, has been handed to me with instructions to reply thereto.

I am acting for Gian Singh & Co. Ltd., in Suit No. 910 of 1963, and notice that a reference is made to this amount in your client's affidavit.

In my view, this correspondence should have been addressed to me but perhaps you will be good enough to let me know particulars of your demand which is denied.

20

Yours faithfully,

(Sd.) L.A.J. Smith.

c.c. clients.

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IN THE JUDICIAL COMMITTEE OF THE PRIVY COUNCIL

No. 4 of 1969

O N A P P E A L

FROM THE FEDERAL COURT OF MALAYSIA

HOLDEN AT SINGAPORE

(APPELLATE JURISDICTION)

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B E T W E E N :

BAJAJ TEXTILES LIMITED

Appellants  
(Plaintiffs)

- and -

GIAN SINGH & COMPANY LIMITED

Respondents  
(Defendants)

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RECORD OF PROCEEDINGS

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LINKLATERS & PAINES,  
Barrington House,  
59-67 Gresham Street,  
London, E.C.2.  
Solicitors for the  
Appellants.