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cpc S. 10 - Test for applicability - Matter in issue in both the suits have to be directly and substantially in issue in the previous suit but the question is what "the matter in issue" exactly means? - For application of Section 10 of the Code, the entire subject-matter of the two suits must be the same - This provision will not apply where a few of the matters in issue are common and will apply only when the entire subject-matter in controversy is same - In other words, the matter in issue is not equivalent to any of the questions in issue.

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