

Evidence – Documents maintained in the regular course of business – It is not necessary for the witness to be signatory of such documents or such documents were executed in his presence. – The reasoning of the Division Bench that the witness examined by the appellant was not in Delhi when the transactions took place is wholly irrelevant to determine whether the invoices, debit notes and ST-1 Form are proved or not – It is not a case of mere exhibition of documents – Such documents were proved by a witness as such documents were kept by the appellant in their ordinary course of business – All these documents are stamped and counter-signed by the representatives of the respondents – Such documents have come from the records of the appellant – It is not necessary for the witness to be signatory of such documents or such documents were executed in his presence – The documents were maintained in the regular course of business of the appellant – In fact there is no dispute about the maintenance and production of such documents. The witness of the respondent has admitted the execution of all the invoices, debit notes and ST-1 Form which bear their stamp and also the signatures of the authorized representative – Therefore, the reasoning given by the High Court is bereft of any merit

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