

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ Date of decision: 14th January, 2015

% **FAO 369/1996**

KUSUM SHARMA Appellant
Through : Mr. Rajiv Saxena, Advocate
Mr. Sunil Mittal, *Amicus curiae*

versus

MAHINDER KUMAR SHARMA Respondent
Through : None.

WITH

**FAO 297/1997, MAT.APP. 47/2005, MAT.APP. 64/2007,
MAT.APP. 33/2010, MAT.APP. 35/2010, MAT.APP.
124/2010 MAT.APP. 36/2012 & MAT.APP. 8/2013**

Present: Ms. Vandana Khurana, Advocate for the
appellant in FAO 297/1997
Mr. Devesh Pratap Singh, Advocate for the
appellant in MAT 47/2005
Ms. Anu Narula, *Amicus Curiae* in MAT APP.
47/2005
Ms. Anu Narula and Mr. Kunal Aurora,
Advocates for the appellant in MAT APP.
64/2005
Mr. Ashwani Kumar Sood, Advocate for the
appellant in MAT. APP 33/2010
Mr. Rajiv Bakshi, Advocate for the appellant in
MAT. APP 35/2010
Mr. Hasan Kumar with Mr. Osama Suhail &
Mr. Samama Suhail, Advocates for the
appellant in MAT. APP 124/2010
Dr. L.S. Chaudhary, Mr. Ajay Chaudhary, Ms.
Pratibha & Ms. Ritu, Advocates for the
appellant in MAT. APP 36/2012

Mr. Suraj Bhan, Advocate for the appellant in
MAT. APP.8/2013

Mr. Sube Singh, Advocate for the respondent in
MAT 47/2005

Mr. Deepak Khadaria, Advocate for the
respondent in MAT. APP 33/2010

Shri Bhola Ram, respondent in person in MAT.
APP.124/2010

Ms. Chandrika Gupta & Mr. Kartikeya
Bhargava for Mr. Rajat Aneja, Advocate for the
respondent in MAT. APP 36/2012

Mr. A.S. Sharma proxy for Mr. Niraj
Chaudhary, Advocate for the respondent in
MAT. APP.8/2013

**CORAM :-
HON'BLE MR. JUSTICE J.R. MIDHA**

JUDGMENT

1. The requirements of justice give an occasion for the development of new dimension of justice by evolving juristic principles for doing complete justice according to the current needs of the Society. The quest for justice in the process of administration of justice occasions the evolution of new dimensions of the justice. J.S. Verma, J., in his Article "New Dimensions of Justice", (1997) 3 SCC J-3 observed that:-

"...Justice is the ideal to be achieved by Law. Justice is the goal of law. Law is a set of general rules applied in the administration of justice. Justice is in a cause on application of law to a particular case. Jurisprudence is the philosophy of law. Jurisprudence and Law have ultimately to be tested

on the anvil of administration of justice. 'Law as it is', may fall short of 'Law as it ought to be' for doing complete justice in a cause. The gap between the two may be described as the field covered by Morality. There is no doubt that the development of the law is influenced by morals. The infusion of morality for reshaping the law is influenced by the principles of Equity and Natural Justice, as effective agencies of growth. The ideal State is when the rules of law satisfy the requirements of justice and the gap between the two is bridged. It is this attempt to bridge the gap which occasions the development of New Jurisprudence.

The existence of some gap between law and justice is recognized by the existing law itself. This is the reason for the recognition of inherent powers of the court by express provision made in the Code of Civil Procedure and the Code of Criminal Procedure. The Constitution of India by Article 142 expressly confers on the Supreme Court plenary powers for doing complete justice in any cause or matter before it. Such power in the court of last resort is recognition of the principle that in the justice delivery system, at the end point attempt must be made to do complete justice in every cause, if that result cannot be achieved by provisions of the enacted law. These powers are in addition to the discretionary powers of courts in certain areas where rigidity is considered inappropriate, e.g., equitable reliefs and Article 226 of the Constitution. ...”

Section 24 of Hindu Marriage Act, 1955

2. Section 24 of the Hindu Marriage Act empowers the Court to award maintenance *pendente lite* and litigation expenses to a

party who has no independent income sufficient for his/her support in proceedings pending under the Hindu Marriage Act, 1955, having regard to the income of the parties. The Proviso to Section 24 provides that application under Section 24 shall be disposed of within 60 days of the date of service of notice on the opposite party.

3. Maintenance is not merely a legal right. It is part and parcel of basic human right. For weaker sections, it is a problem in the sense that their very survival rest on the maintenance. The object behind the provision is two-fold: firstly, to prevent vagrancy resulting from stained relation between the husband and wife, and secondly, to ensure that the indigent litigating spouse is not handicapped in defending or prosecuting the case due to want of money. On the breakdown of the marriage, it often so happens that the husband pays nothing for the support of his wife and children and the wife has to fall back upon her parents and relatives to fend her immediate needs. Reasonableness too demands extension of such a relief in favour of a needy spouse. Had not the parties drifted away from one another, the spouse from whom support is sought would have in any case supported the other spouse entailing financial burden. Hence, it is but natural to make the husband bear the cost of maintaining his wife pending disposal of any dispute until some permanent relief is provided to her.

4. In *Bhuvan Mohan Singh v. Meena & Ors*, AIR 2014 SC 2875 the Supreme Court held that any delay in adjudication of maintenance cases by the Family Court is not only against human

rights but also against the basic embodiment of dignity of an individual. The object of the provisions for grant of maintenance is to provide speedy remedy for supply of food, clothing and shelter to the deserted wife and to prevent vagrancy and destitution. The observations of the Supreme Court are as under:

“2. The two issues that pronouncedly emanate in this appeal by special leave are whether the Family Court while deciding an application under Section 7 of the Family Court Act, 1984 (for brevity, “the Act”) which includes determination of grant of maintenance to the persons as entitled under that provision, should allow adjournments in an extremely liberal manner remaining oblivious of objects and reasons of the Act and also keeping the windows of wisdom closed and the sense of judicial responsiveness suspended to the manifest perceptibility of vagrancy, destitution, impecuniosity, struggle for survival and the emotional fracture, a wife likely to face under these circumstances and further exhibiting absolute insensitivity to her condition, who, after losing support of the husband who has failed to husband the marital status denies the wife to have maintenance for almost nine years as that much time is consumed to decide the lis and, in addition, to restrict the grant of maintenance to the date of order on some kind of individual notion. Both the approaches, as we perceive, not only defeat the command of the legislature but also frustrate the hope of wife and children who are deprived of adequate livelihood and whose aspirations perish like mushroom and possibly the brief candle of sustenance joins the marathon race of extinction. This delay in adjudication by the Family Court is

not only against human rights but also against the basic embodiment of dignity of an individual.

3. Be it ingeminated that Section 125 of the Code of Criminal Procedure (for short “the Code”) was conceived to ameliorate the agony, anguish, financial suffering of a woman who left her matrimonial home for the reasons provided in the provision so that some suitable arrangements can be made by the Court and she can sustain herself and also her children if they are with her. **The concept of sustenance does not necessarily mean to lead the life of an animal, feel like an unperson to be thrown away from grace and roam for her basic maintenance somewhere else. She is entitled in law to lead a life in the similar manner as she would have lived in the house of her husband. That is where the status and strata come into play, and that is where the obligations of the husband, in case of a wife, become a prominent one. In a proceeding of this nature, the husband cannot take subterfuges to deprive her of the benefit of living with dignity.** Regard being had to the solemn pledge at the time of marriage and also in consonance with the statutory law that governs the field, it is the obligation of the husband to see that the wife does not become a destitute, a beggar. A situation is not to be maladroitly created whereunder she is compelled to resign to her fate and think of life “dust unto dust”. It is totally impermissible. In fact, it is the sacrosanct duty to render the financial support even if the husband is required to earn money with physical labour, if he is able bodied. There is no escape route unless there is an order from the Court that the wife

is not entitled to get maintenance from the husband on any legally permissible grounds.

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9. *A three-Judge Bench in Vimla (K.) v. Veeraswamy (K.)*[2], while discussing about the basic purpose under Section 125 of the Code, opined that **Section 125 of the Code is meant to achieve a social purpose. The object is to prevent vagrancy and destitution. It provides a speedy remedy for the supply of food, clothing and shelter to the deserted wife.**

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*...It has come to the notice of the Court that on certain occasions the Family Courts have been granting adjournments in a routine manner as a consequence of which both the parties suffer or, on certain occasions, the wife becomes the worst victim. When such a situation occurs, the purpose of the law gets totally atrophied. **The Family Judge is expected to be sensitive to the issues, for he is dealing with extremely delicate and sensitive issues pertaining to the marriage and issues ancillary thereto. When we say this, we do not mean that the Family Courts should show undue haste or impatience, but there is a distinction between impatience and to be wisely anxious and conscious about dealing with a situation. A Family Court Judge should remember that the procrastination is the greatest assassin of the lis before it. It not only gives rise to more family problems but also gradually builds unthinkable and Everestine bitterness. It leads to the cold refrigeration of the hidden feelings, if still left. The delineation of the lis by the Family Judge must***

reveal the awareness and balance. Dilatory tactics by any of the parties has to be sternly dealt with, for the Family Court Judge has to be alive to the fact that the lis before him pertains to emotional fragmentation and delay can feed it to grow. We hope and trust that the Family Court Judges shall remain alert to this and decide the matters as expeditiously as possible keeping in view the objects and reasons of the Act and the scheme of various provisions pertaining to grant of maintenance, divorce, custody of child, property disputes, etc.

(Emphasis supplied)

Basis for the claim of maintenance

5. The basis of the claim for maintenance is that the claimant has no independent income to support herself and the Court has to take into consideration the income of both the parties. It is common knowledge that in maintenance cases parties rarely disclose their true income. The applicant is not generally aware of or is not in possession of documents from which the income of respondent can be ascertained. Such documents are accessible to the respondent only.

6. In *Radhika v. Vineet Rungta*, 110 (2004) DLT 111, this Court observed that parties rarely disclose their true income and therefore, the Court have to resort to the status and life style of the parties for fixing the maintenance. This Court held as under:

“3. Cases where the parties disclose their actual income are extremely rare. Experience, therefore, dictates that where a decision has to be taken pertaining to the claim for maintenance, and the

quantum to be granted, the safer and surer method to be employed for coming to a realistic conclusion is to look at the status of the parties, since whilst incomes can be concealed, the status is palpably evident to all concerned. If any opulent lifestyle is enjoyed by warring spouses he should not be heard to complaint or plead that he has only a meagre income. *If this approach had been followed, it would have been evident that the warring spouses enjoy a affluent lifestyle. It has already been noted that the learned Trial Court has not discussed the Husband's income. While granting maintenance it is incumbent on the Court to make such monetary arrangements as would be conducive to the spouses continuing a lifestyle to which they were accustomed before the matrimonial discord.*

(Emphasis supplied)

7. **Burden of proving the income**

7.1 The true income of the parties is within their personal knowledge and therefore, the onus to prove their true income is on them under Section 106 of the Indian Evidence Act.

7.2 Section 106 of the Indian Evidence Act reads as under:

“Section 106- Burden of proving fact especially within knowledge –

When any fact is especially within the knowledge of any person, the burden of proving that fact is upon him.”

7.3 The monthly income of the husband may not very often be within the knowledge of the wife, particularly in a case where the relationship is considerably strained and the spouses are living apart for a considerable period. Section 106 of the Indian Evidence

Act specifically casts the burden of proof of the income on the husband since the relevant facts relating to his income cannot be within the specific knowledge of the wife.

7.4 It is noticed that upon the failure of the husband to disclose his true income without good reasons, the Courts normally draw a presumption against him and accept the allegations of the wife as to the income of the husband. However, this Court has some reservation about accepting the proposition that whatever estranged wife states with or without rational basis should be accepted as gospel truth. One cannot be oblivious to the human feeling of an estranged wife to exaggerate income of her estranged husband to extract as much as possible due to every increasing lack of sense of security. Every Court is supposed to be circumspect to ensure that unconsciously by any such order the Court is not forcing one or the other party to the extremes. This Court is of the view that the parties should be directed to file a detailed affidavit of their assets, income and expenditure and the supporting documents in order to determine their true income.

7.5 This Court is of the view that the assets, liabilities, income and expenditure of the parties are necessary to be determined not only to fix the maintenance under Section 24 but also to determine the permanent alimony under Section 25 of the Hindu Marriage Act and right to the joint properties under Section 27 of the Hindu Marriage Act. It is therefore necessary to formulate a format of the affidavit of assets, income and expenditure and also specify the documents to be disclosed by them. The format of the affidavit of

assets, income and expenditure would help the Court in determining the true income, expenditure, assets and liabilities of the parties.

8. **Section 10 of Family Courts Act, 1984**

8.1 The Family Courts Act adopts a less formal procedure. Although Section 10 of the Act makes the procedure laid down under the Code of Civil Procedure, 1908 applicable to Family Court proceedings, it also lays down that the Family Court is free to evolve its own rules of procedure.

8.2 Section 10(3) of the Family Courts Act specifically uses the word ‘*truth*’ and casts a duty on the Family Court to lay down procedure to determine the truth of the facts alleged by one party and denied by the other. Section 10 of the Family Courts Act is reproduced hereunder:

“Section 10 - Procedure generally

(1) Subject to the other provisions of this Act and the rules, the provisions of the Code of Civil Procedure, 1908 (5 of 1908) and of any other law for the time being in force shall apply to the suits and proceedings other than proceedings under Chapter IX of the Code of Criminal Procedure, 1973 (2 of 1974)], before a Family Court and for the purposes of the said provisions of the Code, a Family Court shall be deemed to be a Civil Court and shall have all the powers of such Court.

(2) Subject to the other provisions of this Act and the rules, the provisions of the Code of Criminal Procedure, 1973, (2 of 1974), or the rules made thereunder, shall apply to the proceedings under Chapter IX of that Code before a Family Court.

*(3) Nothing in sub-section (1) or sub-section (2) shall prevent a Family Court from laying down its own procedure with a view to arrive at a settlement in respect of the subject-matter of the suit or proceedings or at the **truth** of the facts alleged by the one party and denied by the other.”*

9. **Truth should be the Guiding Star in the Entire Judicial Process**

9.1 It is the duty of the Court to ascertain the true income of the parties and then pass the appropriate order relating to maintenance. Truth is the foundation of justice. Dispensation of justice, based on truth, is an essential feature in the justice delivery system. People would have faith in Courts when truth alone triumphs. The justice based on truth would establish peace in the society.

9.2 **Krishna Iyer J.** in **Jasraj Inder Singh v. Hemraj Multanchand**, (1977) 2 SCC 155 described truth and justice as under:

“8. ...Truth, like song, is whole, and half-truth can be noise! Justice is truth, is beauty and the strategy of healing injustice is discovery of the whole truth and harmonising human relations. Law's finest hour is not in meditating on abstractions but in being the delivery agent of full fairness. This divagation is justified by the need to remind ourselves that the grammar of justice according to law is not little litigative solution of isolated problems but resolving the conflict in its wider bearings.”
(Emphasis supplied)

9.3 In **Union Carbide Corporation v. Union of India**, (1989) 3 SCC 38, the Supreme Court described justice and truth to mean the same. The observations of the Supreme Court are as under:

“30. ...when one speaks of justice and truth, these words mean the same thing to all men whose judgment is uncommitted. Of Truth and Justice, Anatole France said :

“Truth passes within herself a penetrating force unknown alike to error and falsehood. I say truth and you must understand my meaning. For the beautiful words **Truth and Justice** need not be defined in order to be understood in their true sense. **They bear within them a shining beauty and a heavenly light.** I firmly believe in the triumph of truth and justice. That is what upholds me in times of trial...”

(Emphasis supplied)

9.4 In *Mohanlal Shamji Soni v. Union of India*, 1991 Supp (1) SCC 271, the Supreme Court observed that the presiding officer of a Court should not simply sit as a mere umpire at a contest between two parties and declare at the end of the combat who has won and who has lost and that there is a legal duty of his own, independent of the parties, to take an active role in the proceedings in finding the truth and administering justice.

9.5 In *Chandra Shashi v. Anil Kumar Verma*, (1995) 1 SCC 421, the Supreme Court observed that to enable the Courts to ward off unjustified interference in their working, those who indulge in immoral acts like perjury, pre-variation and motivated falsehoods have to be appropriately dealt with, without which it would not be possible for any Court to administer justice in the true sense and to the satisfaction of those who approach it in the hope that truth would ultimately prevail. **People would have faith in Courts when they would find that truth alone triumphs in Courts.**

9.6 In *Zahira Habibullah Sheikh v. State of Gujarat*, (2006) 3 SCC 374, the Supreme Court observed that right from the inception of the judicial system it has been accepted that **discovery, vindication and establishment of truth are the main purposes underlying existence of Courts of justice.**

9.7 In *Himanshu Singh Sabharwal v. State of Madhya Pradesh*, (2008) 3 SCC 602, the Supreme Court held that the trial should be a search for the truth and not about over technicalities. The Supreme Court's observation are as under:

“5. ... 31. In 1846, in a judgment which Lord Chancellor Selborne would later describe as ‘one of the ablest judgments of one of the ablest judges who ever sat in this Court’, Vice-Chancellor Knight Bruce said [Pearse v. Pearse, (1846) 1 De G&Sm. 12 : 16 LJ Ch 153 : 63 ER 950 : 18 Digest (Repl.) 91, 748] : (De G&Sm. pp. 28-29):

*“31. The discovery and vindication and establishment of truth are main purposes certainly of the existence of courts of justice; still, for the obtaining of these objects, which, however valuable and important, cannot be usefully pursued without moderation, cannot be either usefully or creditably pursued unfairly or gained by unfair means, not every channel is or ought to be open to them. The practical inefficacy of torture is not, I suppose, the most weighty objection to that mode of examination,... **Truth, like all other good things, may be loved unwisely—may be pursued too keenly—may cost too much.***

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35. Courts have always been considered to have an overriding duty to maintain public confidence in the administration of justice—often referred to as the duty to vindicate and uphold the ‘majesty of the law’.

(Emphasis Supplied)

9.8 In *Maria Margarida Sequeria Fernandes v. Erasmo Jack de Sequeria*, (2012) 5 SCC 370, the Supreme Court again highlighted the significance of truth and observed that **the truth should be the guiding star in the entire legal process and it is the duty of the Judge to discover truth to do complete justice.** The Supreme Court stressed that **Judge has to play an active role to discover the truth and he should explore all avenues open to him in order to discover the truth.** The Supreme Court observed as under:

“32. In this unfortunate litigation, the Court's serious endeavour has to be to find out where in fact the truth lies.

33. The truth should be the guiding star in the entire judicial process. Truth alone has to be the foundation of justice. The entire judicial system has been created only to discern and find out the real truth. Judges at all levels have to seriously engage themselves in the journey of discovering the truth. That is their mandate, obligation and bounden duty. Justice system will acquire credibility only when people will be convinced that justice is based on the foundation of the truth.

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35. What people expect is that the Court should discharge its obligation to find out where in fact the truth lies. Right from inception of the judicial system it has been accepted that discovery, vindication and establishment of truth are the main purposes underlying the existence of the courts of justice.

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52. Truth is the foundation of justice. It must be the endeavour of all the judicial officers and judges to ascertain truth in every matter and no stone should be

left unturned in achieving this object. Courts must give greater emphasis on the veracity of pleadings and documents in order to ascertain the truth.”

(Emphasis supplied)

10. **False claims and defences**

10.1 In *Dalip Singh v. State of U.P.*, (2010) 2 SCC 114, the Supreme Court observed that a new creed of litigants have cropped up in the last 40 years who do not have any respect for truth and shamelessly resort to falsehood and unethical means for achieving their goals. The observations of the Supreme Court are as under:-

“1. For many centuries, Indian society cherished two basic values of life i.e., 'Satya' (truth) and 'Ahimsa' (non-violence). Mahavir, Gautam Buddha and Mahatma Gandhi guided the people to ingrain these values in their daily life. Truth constituted an integral part of the justice-delivery system which was in vogue in the pre-Independence era and the people used to feel proud to tell truth in the courts irrespective of the consequences. However, post-Independence period has seen drastic changes in our value system. The materialism has overshadowed the old ethos and the quest for personal gain has become so intense that those involved in litigation do not hesitate to take shelter of falsehood, misrepresentation and suppression of facts in the court proceedings.

2. In last 40 years, a new creed of litigants has cropped up. Those who belong to this creed do not have any respect for truth. They shamelessly resort to falsehood and unethical means for achieving their goals. In order to meet the challenge posed by this new creed of litigants, the courts have, from time to time, evolved new rules and it is now well established that a litigant, who attempts to pollute the stream of justice or who touches the pure fountain of justice with tainted hands, is not entitled to any relief, interim or final.”

(Emphasis supplied)

10.2 In *Satyender Singh v. Gulab Singh*, 2012 (129) DRJ 128, the Division Bench of this Court following *Dalip Singh v. State of U.P.* (supra) observed that the Courts are flooded with litigation with false and incoherent pleas and tainted evidence led by the parties due to which the judicial system in the country is choked and such litigants are consuming Court's time for a wrong cause. The observations of this Court are as under:-

“2. As rightly observed by the Supreme Court, Satya is a basic value of life which was required to be followed by everybody and is recognized since many centuries. In spite of caution, courts are continued to be flooded with litigation with false and incoherent pleas and tainted evidence led by the parties. The judicial system in the country is choked and such litigants are consuming courts' time for a wrong cause. Efforts are made by the parties to steal a march over their rivals by resorting to false and incoherent statements made before the Court. Indeed, it is a nightmare faced by a Trier of Facts; required to stitch a garment, when confronted with a fabric where the weft, shuttling back and forth across the warp in weaving, is nothing but lies. As the threads of the weft fall, the yarn of the warp also collapses; and there is no fabric left.”

(Emphasis supplied)

11. Imposition of costs

11.1 In *Ramrameshwari Devi v. Nirmala Devi*, (2011) 8 SCC 249, the Supreme Court has held that the Courts have to take into consideration pragmatic realities and have to be realistic in imposing the costs. The relevant paragraphs of the said judgment are reproduced hereunder:-

“43. ...We are clearly of the view that unless we ensure that wrongdoers are denied profit or undue benefit from the frivolous litigation, it would be difficult to control frivolous and uncalled for litigations. In order to curb uncalled for and frivolous litigation, the courts have to ensure that there is no incentive or motive for uncalled for litigation. It is a matter of common experience that court's otherwise scarce and valuable time is consumed or more appropriately wasted in a large number of uncalled for cases.

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52. The main question which arises for our consideration is whether the prevailing delay in civil litigation can be curbed? In our considered opinion the existing system can be drastically changed or improved if the following steps are taken by the trial courts while dealing with the civil trials.

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C. Imposition of actual, realistic or proper costs and or ordering prosecution would go a long way in controlling the tendency of introducing false pleadings and forged and fabricated documents by the litigants. Imposition of heavy costs would also control unnecessary adjournments by the parties. In appropriate cases the courts may consider ordering prosecution otherwise it may not be possible to maintain purity and sanctity of judicial proceedings...

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54. While imposing costs we have to take into consideration pragmatic realities and be realistic what the Defendants or the Respondents had to actually incur in contesting the litigation before different courts. We have to also broadly take into consideration the prevalent fee structure of the lawyers and other miscellaneous expenses which have to be incurred towards drafting and filing of the counter affidavit, miscellaneous charges towards typing, photocopying, court fee etc.

55. The other factor which should not be forgotten while imposing costs is for how long the Defendants or Respondents were compelled to contest and defend the litigation in various courts. The Appellants in the instant case have harassed the Respondents to the hilt for four decades in a totally frivolous and dishonest litigation in various courts. The Appellants have also wasted judicial time of the various courts for the last 40 years.

56. On consideration of totality of the facts and circumstances of this case, we do not find any infirmity in the well reasoned impugned order/judgment. These appeals are consequently dismissed with costs, which we quantify as Rs. 2,00,000/- (Rupees Two Lakhs only). We are imposing the costs not out of anguish but by following the fundamental principle that wrongdoers should not get benefit out of frivolous litigation....”

(Emphasis supplied)

11.2 In ***Maria Margarida Sequeria Fernandes v. Erasmo Jack de Sequeria*** (supra) the Supreme Court held that heavy costs and prosecution should be ordered in cases of false claims and defences. The Supreme Court held as under:-

“82. This Court in a recent judgment in Ramrameshwari Devi and Ors. (supra) aptly observed at page 266, para 43 that unless wrongdoers are denied profit from frivolous litigation, it would be difficult to prevent it. In order to curb uncalled for and frivolous litigation, the Courts have to ensure that there is no incentive or motive for uncalled for litigation. It is a matter of common experience that Court's otherwise scarce time is consumed or more appropriately, wasted in a large number of uncalled for cases. In this very judgment, the Court provided that this problem can be solved or at least be minimized if exemplary cost is imposed for instituting frivolous litigation. The Court observed at pages 267-268 that imposition of actual, realistic or proper costs and/or ordering prosecution in appropriate cases would go a

long way in controlling the tendency of introducing false pleadings and forged and fabricated documents by the litigants. Imposition of heavy costs would also control unnecessary adjournments by the parties. In appropriate cases, the Courts may consider ordering prosecution otherwise it may not be possible to maintain purity and sanctity of judicial proceedings.”

12. **Judge’s Power to put questions or order production**

12.1 Section 165 of the Indian Evidence Act, 1872 invests the Judge with plenary powers to put any question to any witness or party; in any form, at any time, about any fact relevant or irrelevant. Section 165 is intended to arm the Judge with the most extensive power possible for the purpose of getting at the truth. The effect of this section is that in order to get to the bottom of the matter before it, the Court will be able to look at and inquire into every fact and thus possibly acquire valuable indicative evidence which may lead to other evidence strictly relevant and admissible. The Court is not, however, permitted to found its judgment on any but relevant statements.

12.2 Section 165 of the Indian Evidence Act, 1872 reads as under:

“Section 165. Judge’s power to put questions or order production.-

The Judge may, in order to discover or obtain proper proof of relevant facts, ask any question he pleases, in any form, at any time, of any witness, or of the parties, about any fact relevant or irrelevant; and may order the production of any document or thing; and neither the parties nor their agents shall be entitled to make any objection to any such question or order, nor, without the

leave of the Court, to cross-examine any witness upon any answer given in reply to any such question:

Provided that the judgment must be based upon facts declared by this Act to be relevant, and duly proved:

Provided also that this section shall not authorize any Judge to compel any witness to answer any question or to produce any document which such witness would be entitled to refuse to answer or produce under Sections 121 to 131, both inclusive, if the question were asked or the document were called for by the adverse party; nor shall the Judge ask any question which it would be improper for any other person to ask under Section 148 or 149 ; nor shall he dispense with primary evidence of any document, except in the cases herein before excepted.”

12.3 The object of a trial is, first to ascertain truth by the light of reason, and then, do justice upon the basis of the truth and the Judge is not only justified but required to elicit a fact, wherever the interest of truth and justice would suffer, if he did not.

12.4 The Judge contemplated by Section 165 is not a mere umpire at a wit-combat between the lawyers for the parties whose only duty is to enforce the rules of the game and declare at the end of the combat who has won and who has lost. He is expected, and indeed it is his duty, to explore all avenues open to him in order to discover the truth and to that end, question witnesses on points which the lawyers for the parties have either overlooked or left obscure or willfully avoided. A Judge, who at the trial merely sits and records evidence without caring so to conduct the examination of the witnesses that every point is brought out, is not fulfilling his duty.

12.5 The Supreme Court in *Ram Chander v. State of Haryana*, (1981) 3 SCC 191 observed that under Section 165, the Court has ample power and discretion to control the trial effectively. **While conducting trial, the Court is not required to sit as a silent spectator or umpire but to take active part within the boundaries of law by putting questions to witnesses in order to elicit the truth** and to protect the weak and the innocent. It is the duty of a Judge to discover the truth and for that purpose he may "ask any question, in any form, at any time, of any witness, or of the parties, about any fact, relevant or irrelevant".

12.6 In *Ritesh Tewari v. State of Uttar Pradesh*, (2010) 10 SCC 677, the Supreme Court held that **every trial is a voyage of discovery in which truth is the quest**. The power under Section 165 is to be exercised with the object of subserving the cause of justice and public interest, and for getting the evidence in aid of a just decision and to uphold the truth. **It is an extraordinary power conferred upon the Court to elicit the truth and to act in the interest of justice**. The purpose being to secure justice by full discovery of truth and an accurate knowledge of facts, the Court can put questions to the parties, except those which fall within exceptions contained in the said provision itself.

12.7 In *State of Rajasthan v. Ani*, (1997) 6 SCC162, the Supreme Court held that **Section 165 of the Indian Evidence Act confers vast and unrestricted powers on the Court to elicit truth**. Reticence may be good in many circumstances, but a Judge remaining mute during trial is not an ideal situation. A taciturn

Judge may be the model caricatured in public mind. But there is nothing wrong in his becoming active or dynamic during trial so that criminal justice being the end could be achieved. **A Judge is expected to actively participate in the trial to elicit necessary materials from witnesses in the appropriate context which he feels necessary for reaching the correct conclusion.**

Suggestions

13. Vide order dated 18th September, 2014, this Court had suggested that all petitions under Sections 9 to 13 of the Hindu Marriage Act to be accompanied with an affidavit of assets, income and expenditure of the petitioner in terms of *Puneet Kaur v. Inderjeet Sawhney (supra)* and the respondent should file his/her affidavit of assets, income and expenditure within 30 days of the service of the notice along with the response of the petitioner's affidavit (paras 33.3 and 33.5 of the order dated 18th September, 2014).

14. Vide order dated 18th September, 2014, this Court further directed the Courts below to give their suggestions with respect to the working of the guidelines in pursuance to which the Family Courts and the Courts dealing with the cases of maintenance under Section 125 Cr.P.C. have sent their response as well as their suggestions. The learned amicus curiae and the other Advocates have also given their suggestions which are discussed hereunder:

14.1 Mr. Sunil Mittal, learned amicus curiae made following suggestions at the time of hearing:

(i) The parties should disclose their assets, income and expenditure at the time of the marriage or one year before the date of separation whichever is later; secondly at the time of separation and thirdly, at the time of deposing the affidavit.

(ii) The parties are well aware of the assets, income and expenditure of the other spouse and therefore, the parties should give the particulars of the assets, income and expenditure of the other spouse in their affidavit itself.

(iii) The list of documents to be filed along with affidavit be specified to enable the litigants to file the relevant documents available with them.

(iv) The appearance of the parties on each and every date of hearing in matrimonial cases be made mandatory.

14.2 Ms. Anu Narula, learned amicus curiae, submitted that the format of the affidavit prescribed in *Puneet Kaur's* case is quite comprehensive. Ms. Anu Narula however has suggested that the employees of the MNCs normally have two separate contracts, one pertaining to the salary and the other pertaining to the incentives/commissions, which they do not normally disclose to the Court. The employee of the Companies should disclose the Cost to Company Certificate which would give the real income of the person as it would include the commissions, incentives, hefty annual bonuses. It is further submitted that the report of the CIBIL provides a complete insight into the person's liabilities qua loans and repayments and it gives a clear indication of the financial position of a person. Ms. Anu Narula suggested the following documents to be filed along with the affidavit :-

(i) Income Tax returns.

(ii) Form 16 and Form 12BA

- (iii) Appointment letter
- (iv) Cost to Company Certificate
- (v) Report of CIBIL (Credit Information Bureau India Limited).

14.3 Ms. Prem Lata Bansal, learned Senior Advocate appointed as amicus curiae vide order dated 23rd December, 2011 has given the list of documents to be submitted along with the affidavit of assets and income.

14.4 Mr. Hasan Anzar and Ms. Samana Suhail, Advocates, have given the following suggestions:

- (i) The aforesaid procedure should also be followed in cases relating to Special Marriage Act and Indian Divorce Act.
- (ii) The copies of the affidavits and the pleadings should be exchanged by the counsels by e-mail.
- (iii) Corpus should be created for the minor children and unmarried daughter.
- (iv) The maintenance should be enhanced @ 4% to 6% per annum.
- (v) The cause list of the Family Court should be put on the website.
- (vi) The following documents should be filed along with the affidavit:
 - (a) Income Tax Return/Form 16 for the last three years.
 - (b) Salary certificate/Cost to Company Certificate for the last three years.
 - (c) Bank statement of all the bank accounts for the last three years.
 - (d) Credit/Debit card statements.

- (e) Income of joint family business should be taken into consideration.
- (f) Documents relating to the investment in real estate properties including pre-launch and launched projects.
- (g) Insurance policies/mutual fund and other investments in valuable securities.
- (h) Agricultural income.

14.5 Dr. L.S. Chaudhary, Advocate made the following suggestions:

- (i) The order dated 18th September 2014 be modified but reviewed after a period of six months.
- (ii) In cases a petition for divorce by the wife who is claiming maintenance under Section 24 from the husband, the wife should not be required to pay litigation expenses to the respondent.

14.6 Mr. Ashwini Sood, Advocate submitted that the disposal of the maintenance application by the Family Courts are delayed because of huge pendency of cases. It is further submitted that the party filing false affidavit of assets, income and expenditure should be immediately prosecuted under Section 340 Cr.P.C.

14.7 The Family Courts and the Courts dealing with cases under Section 125 Cr.P.C. have also sent their suggestions which are as under:

- (i) The affidavit should require the party to state whether similar monetary relief has been claimed in any other proceedings and if so, the particulars of the monetary relief awarded be given.
- (ii) Earning spouse should append income certificate from his employer.

- (iii) Direction to filing section not to accept incomplete petitions.
- (iv) Following additional information be sought in the affidavit of assets, income and expenditure:
 - (a) Admitted amount of maintenance which the spouse is prepared to pay to the other spouse.
 - (b) Name and relationship of the person with whom he/she is residing along with the affidavit of income of such relations.
 - (c) The income tax returns and salary slips for the last three years, PAN card, passport, aadhar, voter ID card and insurance policy of the vehicle be also called for from the parties.
 - (d) Interim order with respect to payment of school fees of the children should be made on the very first date.
- (v) All cases between the parties should be taken up by one Court.
- (vi) Not more than 500-700 cases should be allocated to each Court to enable them to expedite the hearing in terms of Section 4 of the Family Courts Act.
- (vii) DLSA should assign one legal aid counsel to each Family Court to assist litigants.
- (viii) Rs.11,000/- should be directed to be paid towards interim litigation expenses.
- (ix) The report of the SDM should be sought to verify the financial status of the parties.
- (x) Establishment of Family Courts Settlement Fund by Govt. of NCT of Delhi to provide immediate interim relief releasing maintenance in deserving cases.
- (xi) Courts be authorized to appoint an amicus curiae in appropriate cases.
- (xii) Sensitize lawyers with regard to the directions issued by this Court.

(xiii) Connectivity with the server should be provided to the Family Courts.

15. **Affidavit of income and assets provided in Form 16A of APPENDIX-E under Order 21 Rule 41(2) of the Code of Civil Procedure**

15.1 Order 21 Rule 41(3) of the Code of Civil Procedure empowers the Court, in execution of a money decree, to examine the judgment debtor to ascertain the properties owned by him. Order 21 Rule 41(2) further empowers the Court to direct the judgment debtor to file an affidavit stating the particulars of the assets of the judgment debtor. Upon disobedience of such an order, Order 21 Rule 41(3) of the Code of Civil Procedure empowers the Court to send the judgment debtor to civil prison for a term not exceeding three months.

15.2 The form of the affidavit required to be filed by the judgment debtor under Order 21 Rule 41(2) of the Code of Civil Procedure is provided in Form 16-A in Appendix E.

15.3 Initially the Matrimonial Courts were directing the parties to file the affidavit in the format given in Form 16-A of Appendix E under Order 21 Rule 41 of the Code of Civil Procedure but the litigants were not truly disclosing their income in the said affidavit.

15.4 This Court is of the view that the format of affidavit of assets, income and expenditure provided in Form 16-A of Appendix E of the Code of Civil Procedure is not comprehensive to discover the complete income, assets and expenditure of the parties in matrimonial litigation and therefore, there is a need to formulate a comprehensive affidavit of assets, income and

expenditure.

Puneet Kaur v. Inderjit Singh Sawhney, 2011 (183) DLT 403

16. In *Puneet Kaur v. Inderjit Singh Sawhney* (*supra*), this Court, while dealing with Section 24 of the Hindu Marriage Act, directed both the parties to file detailed affidavits of their assets, income and expenditure. The relevant portion of the said judgment is held as under:

7. ...both the parties are directed to file their respective affidavits of assets, income and expenditure from the date of the marriage up to this date containing the following particulars:—

7.1 Personal Information

- (i) Educational qualifications.*
- (ii) Professional qualifications.*
- (iii) Present occupation.*
- (iv) Particulars of past occupation,*
- (v) Members of the family.*
- (a) Dependent.*
- (b) Independent.*

7.2 Income

- (i) Salary, if in service.*
- (ii) Income from business/profession, if self employed.*
- (iii) Particulars of all earnings since marriage.*
- (iv) Income from other sources:—*
- (a) Rent.*
- (b) Interest on bank deposits and FDRs.*
- (c) Other interest i.e. on loan, deposits, NSC, IVP, KVP, Post Office schemes, PPF etc.*
- (d) Dividends.*
- (e) Income from machinery, plant or furniture let on hire.*
- (f) Gifts and Donations.*
- (g) Profit on sale of movable/immovable assets.*
- (h) Any other income not covered above.*

7.3 Assets

- (i) Immovable properties:—*
 - (a) Building in the name of self and its Fair Market Value (FMV):—*
 - Residential.
 - Commercial.
 - Mortgage.
 - Given on rent.
 - Others.
 - (b) Plot/land.*
 - (c) Leasehold property.*
 - (d) Intangible property e.g. patents, trademark, design, goodwill.*
 - (e) Properties in the name of family members/HUF and their FMV.*
- (ii) Movable properties:—*
 - (a) Furniture and fixtures.*
 - (b) Plant and Machinery.*
 - (c) Livestock.*
 - (d) Vehicles i.e. car, scooter along with their brand and registration number.*
- (iii) Investments:—*
 - (a) Bank Accounts - Current or Savings.*
 - (b) Demat Accounts.*
 - (c) Cash.*
 - (d) FDRs, NSC, IVP, KVP, Post Office schemes, PPF etc.*
 - (e) Stocks, shares, debentures, bonds, units and mutual funds.*
 - (f) LIC policy.*
 - (g) Deposits with Government and Non-Government entities.*
 - (h) Loan given to friends, relatives and others.*
 - (i) Telephone, mobile phone and their numbers.*
 - (j) TV, Fridge, Air Conditioner, etc.*
 - (k) Other household appliances.*
 - (l) Computer, Laptop.*
 - (m) Other electronic gadgets including I-pad etc.*
 - (n) Gold, silver and diamond Jewellery.*
 - (o) Silver Utensils.*
 - (p) Capital in partnership firm, sole proprietorship firm.*

- (q) Shares in the Company in which Director.*
- (r) Undivided share in HUF property.*
- (s) Booking of any plot, flat, membership in Co-op. Group Housing Society.*
- (t) Other investments not covered by above items.*
- (iv) Any other assets not covered above.*

7.4 Liabilities

- (i) OD, CC, Term Loan from bank and other institutions.*
- (ii) Personal/business loan*
 - (a) Secured.*
 - (b) Unsecured.*
 - (iii) Home loan.*
- (iv) Income Tax, Wealth Tax and Property Tax.*

7.5 Expenditure

- (i) Rent and maintenance including electricity, water and gas.*
- (ii) Lease rental, if any asset taken on hire.*
- (iii) Installment of any house loan, car loan, personal loan, business loan, etc.*
- (iv) Interest to bank or others.*
- (v) Education of children including tuition fee.*
- (vi) Conveyance including fuel, repair and maintenance of vehicle. Also give the average distance travelled every day.*
- (vii) Premium of LIC, Medi-claim, house and vehicle policy.*
- (viii) Premium of ULIP, Mutual Fund.*
- (ix) Contribution to PPF, EPF, approved superannuation fund.*
- (x) Mobile/landline phone bills.*
- (xi) Club subscription and usage, subscription to news papers, periodicals, magazines, etc.*
- (xii) Internet charges/cable charges.*
- (xiii) Household expenses including kitchen, clothing, etc.*
- (xiv) Salary of servants, gardener, watchmen, etc.*
- (xv) Medical/hospitalization expenses.*
- (xvi) Legal/litigation expenses.*
- (xvii) Expenditure on dependent family members.*
- (xviii) Expenditure on entertainment.*

(xix) Expenditure on travel including outstation/foreign travel, business as well as personal.

(xx) Expenditure on construction/renovation and furnishing of residence/office.

(xxi) Any other expenditure not covered above.

7.6 General Information regarding Standard of Living and Lifestyle

(i) Status of family members.

(ii) Credit/debit cards.

(iii) Expenditure on marriage including marriage of family members.

(iv) Expenditure on family functions including birthday of the children.

(v) Expenditure on festivals.

(vi) Expenditure on extra-curricular activities.

(vii) Destination of honeymoon.

(viii) Frequency of travel including outstation/foreign travel, business as well as personal.

(ix) Mode of travel in city/outside city.

(x) Mode of outstation/foreign travel including type of class.

(xi) Category of hotels used for stay, official as well as personal, including type of rooms.

(xii) Category of hospitals opted for medical treatment including type of rooms.

(xiii) Name of school(s) where the child or children are studying.

(xiv) Brand of vehicle, mobile and wrist watch.

(xv) Value of jewellery worn.

(xvi) Details of residential accommodation.

(xvii) Value of gifts received.

(xviii) Value of gifts given at family functions.

(xix) Value of donations given.

(xx) Particulars of credit card/debit card, its limit and usage.

(xxi) Average monthly withdrawal from bank.

(xxii) Type of restaurant visited for dining out.

(xxiii) Membership of clubs, societies and other associations.

(xxiv) Brand of alcohol, if consumed.

(xxv) Particulars of all pending as well as decided cases including civil, criminal, labour, income tax, excise, property tax, MACT, etc. with parties name.

8. Both the parties are also directed to file, along with affidavit, copies of the documents relating to their assets, income and expenditure from the date of the marriage up to this date and more particularly the following:—

(i) Relevant documents with respect to income including Salary certificate, Form 16A, Income Tax Returns, certificate from the employer regarding cost to the company, balance sheet, etc.

(ii) Audited accounts, if deponent is running business and otherwise, non-audited accounts i.e. balance sheets, profit and loss account and capital account.

(iii) Statement of all bank accounts.

(iv) Statement of Demat accounts.

(v) Passport.

(vi) Credit cards.

(vii) Club membership cards.

(viii) Frequent Flyer cards.

(ix) PAN card.

(x) Applications seeking job, in case of unemployed person.

9. The affidavit and documents be filed within a period of four weeks with an advance copy to opposite parties who shall file their response within two weeks thereafter.

11. Both the parties are directed to remain present in Court on the next date of hearing along with all original documents relating to their assets, income and expenditure.”

17. **Format of the affidavit of assets, income and expenditure.**

17.1 This Court is of the view that a comprehensive affidavit of assets, income and expenditure should be filed by the both the parties at the very threshold in all matrimonial cases to enable the Courts to determine the maintenance on the basis of true income of

the parties.

17.2 The affidavit of assets, income and expenditure by the parties at the very threshold of matrimonial litigation has following advantages:-

- (i) The parties will have to disclose their true income, assets and expenditure.
- (ii) The maintenance order can be passed expeditiously without any delay on the basis of the affidavit.
- (iii) Substantial judicial time would be saved.
- (iv) The maintenance would be fixed by the Court on the basis of true income of the parties.

17.3 The learned amici curiae agree to the formulating of the format of the affidavit of income, assets and expenditure to be filed by the parties.

17.4 This Court has formulated the draft of the assets, income and expenditure to be filed by the parties at the very threshold in all matrimonial cases which is attached hereto as Annexure A.

18. **International Best Practices**

18.1 This Court has examined the matrimonial law in various countries namely U.S.A, United Kingdom, Canada, Australia and South Africa where it is mandatory for both parties in the matrimonial litigation to file the affidavit of their assets, income, expenditure and liabilities at the very threshold of matrimonial litigation and the format of the affidavit is duly prescribed in the Rules. The Rules and mandatory formats of affidavit of assets, income and expenditure down loaded and examined by this Court are as under:

S.No	Name of the Country	Name of the Court	Applicable Rules	Affidavit for financial disclosure	Hyper Link
1.	U.S.A.	Circuit Court of Nineteenth Judicial Circuit Lake County, Illinois	PART 11.00 Family Law	Financial Affidavit 11.02	1. http://19thcircuitcourt.state.il.us/crt_for ms/Documents/family/Affidavit-Financial11.02_040306.pdf 2. http://19thcircuitcourt.state.il.us/resources/Pages/rules11.aspx
2.	U.S.A	Franklin County Court of Common Pleas Division of Domestic Relations and Juvenile Branch	Rules of Domestic Relations Division	Affidavit of Income and Expenses	1. http://www.fccourts.org/DRJ/PDF/forms/income_affidavit.pdf 2. http://www.franklincountyohio.gov/clerk/drfaq.cfm
3.	U.S.A	Family Court of the State of New York County.	Part 205. Uniform rules for the family court	Financial Disclosure Affidavit	1. https://www.nycourts.gov/forms/familycourt/pdfs/4-17.pdf 2. http://www.nycourts.gov/rules/trialcourts/205.shtml
4.	U.S.A	Superior Court of Arizona in Maricopa County	Arizona Rules of Family Law Procedure	Affidavit of Financial Information	1. https://www.superiorcourt.maricopa.gov/sscDocs/pdf/drosc13f.pdf 2. https://govt.westlaw.com/azrules/Browse/Home/Arizona/ArizonaCourtRules/ArizonaStatutesCourtRules?guid=N258B8E40715611DAA16E8D4AC7636430&originContext=documenttoc&transitionType=Default&contextData=(sc.Default)
5.	U.S.A	State of Wisconsin, Circuit Court	Basic guide to Divorce/ Legal Separation	Financial Disclosure Statement	1. http://www.wicourts.gov/forms/fa-4139.pdf 2. https://www.wicourts.gov/formdisplay/FA4100_instructions.pdf?formNumber=FA4100&formType=Instructions&formatId=2&language=en
6.	U.S.A	Montgomery County Domestic Relations Court	Rules of the Domestic Relations Division Affidavit	Affidavit of Financial Disclosure	1. http://www.mcoho.org/government/domestic_relations_court/docs/affidavit_of_financial_disclosure.pdf 2. www.mcoho.org/government/domestic_relations_court/docs/LOCAL_RULES.pdf
7.	U.K.	Royal Court of Justice	Rules of Application for financial remedy	Form E Financial Statement	1. http://www.jordanpublishing.co.uk/system/redactor_assets/documents/709/Form_E.pdf 2. https://www.justice.gov.uk/courts/procedure-rules/family/parts/part_09
8.	Canada	Queen's Bench and the Court of Appeal	Alberta Rules of Court	Schedule A to Form FL – 17 , Statement of Income , Assets and Liabilities	1. http://www.albertacourts.ab.ca/LinkClick.aspx?fileticket=nE63Bp0FCIQ%3D&tabid=310
9.	Republic of South Africa		Maintenance Act 99 of 1998	Application for Maintenance Order.	1. http://www.justice.gov.za/forms/maintenance/MNT_Form%20A.pdf 2. www.justice.gov.za/legislation/acts/1998-099.pdf
10.	Australia	Family Court of Australia	Family Law Rules – Rule 13.05 Federal Circuit Court Rules- Rule 24.02	Financial Statement	1. http://www.familylawcourts.gov.au/wps/wcm/resources/file/ebfc574063514ae/FinancialStatement_form_0313V1.pdf 2. http://www.familylawcourts.gov.au/wps/wcm/connect/FLC/Home/Forms/Family+Law+Courts+forms/Financial_Statement_form

18.2 The relevant Rules of Nineteenth Judicial Circuit Court of Lake County, Illinois, U.S.A. (<http://19thcircuitcourt.state.il.us/resources/Pages/rules11.aspx#top>) are as under: -

“11.02 AFFIDAVIT OF PARTIES AND PRODUCTION OF DOCUMENTS

A. Prior to the Initial Case Management Conference.

1. *Seven days prior to the initial case management conference in any proceeding for dissolution of marriage or legal separation, the parties of record shall exchange with each other completed Comprehensive Financial Affidavits of income, expenses, assets and liabilities in the form approved by the court.*
2. *The Comprehensive Financial Affidavit shall not be filed with the Clerk of the Circuit Court.*
3. *On or before the initial case management conference, each party of record shall file with the Clerk of the Circuit Court a certificate of compliance certifying that the Comprehensive Financial Affidavit has been completed and setting forth the date the completed Comprehensive Financial Affidavit was served upon the opposing party.”*

(Emphasis Supplied)

18.3 The relevant rules of the Domestic Relations Division of Montgomery County Domestic Relations Court, U.S.A (http://www.mcoho.org/government/domestic_relations_court/docs/LOCAL_RULES.pdf) are as under: -

“RULE 4.10 AFFIDAVIT OF FINANCIAL DISCLOSURE

(A) Required Filing. *The court’s approved Affidavit of Financial Disclosure[Appendix, Form 2] shall be timely submitted to the court as required by this rule, on the forms provided by the court or computer generated duplications. All Affidavits of Financial Disclosure shall*

be complete and provide detailed disclosure under oath. Incomplete affidavits may not be accepted or considered by the court. Every party is under an affirmative duty to supplement any Affidavit of Financial Disclosure immediately upon any material change in employment, income, expenses or other information included in the affidavit.

The Supreme Court of Ohio has authorized the use of their Affidavit of Income and Expenses (See Appendix Form 2A). If a party elects to use this form and the party is requesting a temporary custody or support order, the party must file a separate motion for the temporary order.

(B) Distribution of Affidavit.

(1) **Divorce, Legal Separation, Annulment:** All complaints for divorce, legal separation, or annulment shall be accompanied by an Affidavit of Financial Disclosure, a copy of which shall be sent by the plaintiff to the defendant. All defendants shall submit to the court an Affidavit of Financial Disclosure within fourteen (14) days of service of summons or with any Answer or Counterclaim if one has not already been submitted, and shall serve a copy on the plaintiff.

(2) **Dissolutions of Marriage:** In petitions for dissolutions of marriage, an Affidavit of Financial Disclosure shall be submitted to the court by each party contemporaneously with the petition.

(3) **Domestic Violence:** In all domestic violence cases where support is an issue, the petitioner shall submit to the court an Affidavit of Financial Disclosure which shall be sent to the respondent. The respondent shall submit to the court and shall send to the petitioner an Affidavit of Financial Disclosure prior to the next hearing on the matter.

(4) **Post Decree Motions:** In all post decree motions where support is an issue, the moving party shall submit to the court an Affidavit of Financial Disclosure which shall be sent to the non-moving party.

The non-moving party shall submit to the court and send to the moving party an Affidavit of Financial Disclosure within fourteen (14) days of service of summons, or three (3) days prior to the next hearing on the matter, whichever is earlier.”

(Emphasis supplied)

18.4 The view taken by this Court in ***Puneet Kaur v. Inderjit Singh Sawhney*** (supra) with respect to the necessity of affidavit of assets, income and expenditure of the parties to determine the true income of the parties and the direction of this Court in the order dated 18th September, 2014 for filing of the affidavit of assets, income and expenditure at the very threshold of matrimonial litigation in all matrimonial cases to do complete justice is in conformity with the international best practices in the developed countries.

Conclusion

19. On careful consideration of the valuable suggestions given by the Courts below, learned amici curiae and the counsels for the parties, the order dated 18th September, 2014 is modified and the modified directions are as under: -

19.1 Matrimonial jurisdiction is of a special nature and deserves a special attention. Lengthy trial in matrimonial proceedings is uncalled for and contrary to the spirit of Hindu Marriage Act.

19.2 The affidavit of assets, income and expenditure of both the parties are necessary to determine the rights of the parties under Sections 24 to 27 of the Hindu Marriage Act and, therefore, should be filed by both the parties at the very threshold in order to curb the

delay and expedite the trial in terms of Section 21-B of the Hindu Marriage Act.

19.3 Applying the aforesaid principles laid down in Section 10(3) of the Family Courts Act, 1984 read with Section 165 of the Indian Evidence Act relating to the duty of the Court to ascertain the truth and the duty of the parties to disclose their income under Section 106 of the Indian Evidence Act, this Court has formulated the format of the affidavit of assets, income and expenditure attached to this order as Annexure 'A' which shall form part of this judgment. The documents required to be filed along with the affidavit are prescribed in the format of the affidavit.

19.4 All pleadings including petitions under Sections 9 to 13 of the Hindu Marriage Act and the written statement shall be accompanied with an affidavit of assets, income and expenditure in the format provided in Annexure A and shall be accompanied by the relevant documents mentioned therein.

19.5 If the petitioner claims maintenance, application under Section 24 should be filed along with the petition. However, if respondent claims maintenance, the application under Section 24 along with the affidavit of assets, income and expenditure in the format provided in Annexure A along with the response to the petitioner's affidavit should be filed within 30 days of the service of the notice.

19.6 The response to the respondent's affidavit of assets, income and expenditure be filed by the petitioner within two weeks

thereafter and the case be listed for disposal of the application under Section 24 of the Hindu Marriage Act. If the parties are unable to file their response within two weeks, Court may suitably extend the time period upon sufficient cause being shown.

19.7 The Court may also call upon the parties of to file such an affidavit in pending cases of maintenance if the parties have not already disclosed their true income.

19.8 Paras 33.3 and 33.5 of the order dated 18th September, 2014 are modified to the extent that the parties shall file the affidavit of their assets, income and expenditure in format provided in Annexure A, instead of the affidavit prescribed in *Puneet Kaur v. Inderjeet Sawhney* (supra).

19.9 There may be cases where one of the spouse has sufficient means of sustenance and therefore, the application under Section 24 is not warranted at the initial stage. In such cases, the concerned spouse need not file the application under Section 24 of the Hindu Marriage Act but shall specifically mention this fact in the pleadings i.e. petition/written statement, as the case may be. In such cases, the written statement along with the affidavit in the format provided in the Annexure A be filed by the respondent within 30 days of the service of summons. However, this would not preclude the filing of the application under Section 24 at a later stage, if the circumstances so warrant.

19.10 Even in cases where Section 24 is not invoked by either of the parties, the affidavit of assets, income and expenditure in terms

of Annexure A shall be filed by both the parties for the purpose of adjudicating claims under Sections 25 to 27 of the Hindu Marriage Act, which may be raised at a later stage. If the affidavits of the parties are on record, the claim under Sections 25 to 27 would not delay the proceedings.

19.11 If the claim of permanent alimony under Section 25 of the Hindu Marriage Act is raised before the appellate Court, as in the present appeals, the appellate Court can direct the parties to file their affidavits of assets, income and expenditure in terms of Annexure A. However, if such affidavits of the parties are already on record, the adjudication of claim under Section 25 of the Hindu Marriage Act would not delay the proceedings.

19.12 The Court shall ensure that the filing of the affidavits by the parties is not reduced to a mere ritual or formality. The Court shall scrutinize the affidavit threadbare and may decline to take the same on record unless it contains complete particulars mentioned Annexure A and is accompanied by the documents mentioned therein.

19.13 If the affidavit filed by the parties is not in the prescribed format or is not accompanied with the relevant documents, the learned Court shall not return it back to the filing counter as being done by same Courts. It would be appropriate for the Court to grant reasonable time to the parties to remove the defects/ deficiencies instead of returning back the affidavit to the filing counter.

19.14 If a party has made concealment or false statement in his/her affidavit, the opposite party shall disclose the particulars of the same in his/her response on affidavit along with the material to show concealment or false statement. The aggrieved party may also seek permission of the Court to serve interrogatories and seek production of relevant documents from the opposite party under Order XI of the Code of Civil Procedure.

19.15 Whenever a party discloses sufficient material to show concealment or false statement in the affidavit of the opposite party, the Court may consider examining the deponent of the affidavit under Section 165 of the Evidence Act to elicit the truth. In appropriate cases, the Court may direct a party to file an additional affidavit relating to his assets, income and expenditure at the time of marriage and/or one year before separation and/or at the time of separation.

19.16 If the statements made in affidavit of assets, income and expenditure are found to be incorrect, the Court shall consider its effect while fixing the maintenance. However, action under Section 340 Cr.P.C. is ordinarily not warranted in matrimonial litigation till the decision of the main petition.

19.17 At the time of issuing notice, the Court shall consider directing the petitioner to deposit such sum, as the Court may consider appropriate, on the basis of petitioner's affidavit, for payment to the respondent towards interim litigation/part litigation expenses. However, in cases such as divorce petition by the wife

who unable to support herself and is claiming maintenance from the respondent husband, it would not be appropriate to direct the petitioner-wife to pay the litigation expenses to the respondent-husband.

19.18 If the disposal of maintenance application is taking time, and the delay is causing hardship, *ad-interim* maintenance should be granted to the claimant spouse on the basis of admitted income of the respondent.

19.19 The application under Section 24 should be decided as expeditiously as possible otherwise the very object of the proviso to Section 24 would be defeated.

19.20 The aforesaid procedure be followed in all cases relating to maintenance including cases under Hindu Marriage Act, 1955, Protection of Women from Domestic Violence Act, 2005, Hindu Adoption and Maintenance Act, 1956, Special Marriage Act, 1954 Indian Divorce Act, 1869 as well as Section 125 Cr.P.C.

19.21 It is clarified that the directions contained in the order dated 18th September, 2014 as well as this judgment are guidelines to determine the true income of the parties by applying the principles laid down in Sections 106 and 165 of the Indian Evidence Act read with Section 10(3) of the Family Courts Act, which cast a duty on the Court to determine the true income of the parties. These directions are necessitated because the parties in the matrimonial litigation do not disclose their true income and the claims of maintenance are dragged as long as upto two years and the Courts,

finding it difficult to determine the true income, tend to fix maintenance by drawing presumptions.

19.22 This Court would like to further clarify that while formulating the affidavit – Annexure A, many more questions and documents were considered, which would have complicated the affidavit and caused inconvenience to the litigants. In order to keep the affidavit concise and precise, this Court incorporated only important questions and documents. However, the Courts are at liberty to direct the parties to disclose further relevant facts and documents if deemed necessary to determine the true income. The Courts are also at liberty to consider Rules and formats of affidavits mentioned in para 18 to develop and further improve the format of the affidavit formulated by this Court.

20. The Courts below shall send their response to the working of these guidelines and further suggestions by 15th July, 2015, which shall be considered by this Court thereafter.

21. All the parties in these appeals are directed to file fresh affidavits along with documents in terms of the format provided in Annexure ‘A’ hereto within six weeks. The response to the affidavits of the parties be filed within four weeks thereafter.

22. List for directions on 9th April, 2015 at 2.30 P.M.

23. This Court appreciates the valuable assistance rendered by learned amici curiae Ms. Prem Lata Bansal, Mr. Sunil Mittal and Ms. Anu Narula. This Court also appreciates the effective assistance rendered by Mr. Anuj Sabharwal and Mr. Arun

Wighmal, Law Researchers attached to this Court.

24. This Court is of the view that filing of affidavit of assets, income, expenditure and liabilities by both the parties in the prescribed format at the very threshold of matrimonial litigation as in developed countries would enable the Courts to pass maintenance order within 60 days in terms of Section 24 of Hindu Marriage Act, 1955 and therefore should be incorporated in all the matrimonial statutes. Let this suggestion be considered by the Government. Copy of the order dated 18th September, 2014 and this judgment along with the Annexure A and compilation of the Rules/formats mentioned in Para 18 be sent to Mr. Sanjay Jain, learned ASG for taking up the matter with Ministry of Law and Justice.

25. Copy of this judgment along with Annexure A be sent to Registrar General of this Court who shall send the same to all Family Courts and other Courts dealing with matrimonial cases. The format of the affidavit of assets, income and expenditure (Annexure A) be loaded in the website of the District Courts/Family Courts to enable the lawyers/litigants to download the same.

26. Copy of the order dated 18th September, 2014 as well as this judgment along with the Annexure A be also sent to the Delhi Judicial Academy to sensitize the judicial officers about the guidelines laid down by this Court.

27. Copy of this judgment along with the Annexure A be given

dasti to counsel for the parties as well as learned amici curiae under the signatures of the Court Master.

**J.R. MIDHA
(JUDGE)**

JANUARY 14, 2015

dk/rsk

ANNEXURE A**(FORMAT OF AFFIDAVIT OF ASSETS, INCOME AND EXPENDITURE TO BE FILED BY THE PARTIES IN ALL MAINTENANCE CASES)****AFFIDAVIT**

I _____, son of / wife of _____, aged about _____ years, resident of _____, do hereby solemnly affirm and declare as under:

PART - I**PERSONAL INFORMATION RELATING TO THE DEPONENT**

Sl No.	Description	Particulars
1.	Name	
2.	Age	
3.	Date of marriage	
4.	Date of separation	
5.	Educational qualifications	
6.	Professional qualifications	
7.	Occupation	
8.	Monthly income (Give details in Part IV)	
9.	Monthly expenditure (Give details in Part V)	
10.	Whether you are assessed to Income Tax?	
11.	Whether you are assessed to Wealth Tax?	
12.	Whether you have sufficient income to support yourself?	
13.	If not, whether you have claimed maintenance from your spouse? If so, how much?	
14.	Whether you are staying in matrimonial home?	
15.	If not staying in the matrimonial home, relationship and income of the person with whom staying.	
16.	Members of the family: (a) Dependent (b) Independent	

17.	Whether your spouse has claimed maintenance from you? If so, how much?	
18.	Whether you have voluntarily paid or willing to pay maintenance to your spouse? If so, how much?	
19.	Whether you are willing to pay litigation expenses to your spouse? If so, how much?	
20.	Particulars of pending litigation between the parties	
21.	Whether any maintenance order has been passed by any Court? If so, give particulars and attach copies of the order?	
22.	Whether the maintenance is being paid in terms of the aforesaid order? If so, file the statement of maintenance paid upto date	
23.	E-mail address	
24.	Name of your counsel and his/her e-mail address	
25.	Expenses incurred on this litigation	
26.	Particulars of the bank account with name and address of the bank for the purpose of payment from or receipt of maintenance, as the case may be	

PART - II

RELEVANT INFORMATION RELATING TO THE SPOUSE

1.	Educational and professional qualifications of your spouse	
2.	Whether your spouse is earning? If so, give particulars of the occupation and income of your spouse.	
3.	Whether your spouse is staying in the Matrimonial Home. If not, whether she is staying in his/her own accommodation or in a rented accommodation? If staying in a rented accommodation, what is the rent being paid by him/her?	
4.	Particulars of the assets and liabilities of your spouse	
5.	Do you have any documents relating to the income, assets and expenditure of your spouse? If so, give the particulars and attach copies thereof?	

PART - III

RELEVANT INFORMATION RELATING TO THE CHILDREN

1.	Children from the marriage with their name and age	
2.	Who has the custody of the Children?	
3.	Expenditure on the education of the Children (Give details in Clause 7)	
4.	Who is bearing the expenditure of Children's education	
5.	How much expenditure has been incurred on the children's maintenance and children's education from the date of separation till now?	
6.	If the children are in custody of your spouse, whether you have voluntarily paid or willing to pay the expenses for the children's maintenance and education? If so, how much?	
7.	Details of expenditure on education	Amount (in Rs.)
	(i) School fees	
	(ii) Crech/Day Care/After school care	
	(iii) Books/Stationery	
	(iv) Private Tutions	
	(v) Sports	
	(vi) Outings/summer camps/vacations	
	(vii) Entertainment	
	(viii) Others	

PART-IV
STATEMENT OF INCOME

S.No	Description	Particulars
1.	<p><u>In case of salaried persons:</u></p> <p>(i) Designation</p> <p>(ii) Name and address of the employer</p> <p>(iii) Date of employment</p> <p>(iv) Gross Income including the salary, D.A., commissions/incentives, bonus, perks etc.</p> <p>(v) Perquisites and other benefits provided by the employer including accommodation, cars/other automotive, sweeper, gardener, watchman or personal attendant, gas, electricity, water, interest free or concessional loans, holiday expenses, free or concessional travel, free meals, free education, gifts, vouchers, etc. credit card expenses, club expenses, use of movable assets by employees, transfer of assets to employees, value of any other benefit/amenity/service/privilege and the value of such perquisites and benefits</p> <p>(vi) Deductions from the gross income</p> <p>(vii) Income tax paid</p> <p>(viii) Net income</p> <p>(ix) Value of stock option benefits if provided by the employer</p> <p>(x) Pension and retirement benefits payable at the time of retirement</p>	
2.	<p><u>In case of self-employed persons:</u></p> <p>(i) Nature of business/profession</p> <p>(ii) Whether the business/profession is carried on as an individual, sole proprietorship concern, partnership concern, company or association of persons, HUF, joint family business or any other form. Give particulars of your share in the business/ profession. In case of partnership, specify the share in the profit/losses of the partnership</p>	

	<ul style="list-style-type: none"> (iii) Number of employees (iv) Annual turnover/gross receipts (v) Gross Profit (vi) Income Tax (vii) Net Income (viii) Details and value of benefits in kind, perks or other remuneration received from the business e.g. provision of car, payment of accommodation etc (ix) Amount of regular monthly withdrawal or drawings from the business (x) Current value of your business interest(s) (xi) Current value of your business assets (xii) List of directorships held, sitting fees, commission or any other remuneration (xiii) Net worth of the company in which you are Director along with the number of shares held in the Company 	
3.	<p><u>Income from Other Sources:</u></p> <ul style="list-style-type: none"> (i) Agricultural Income (ii) Rent (iii) Interest on bank deposits and FDRs (iv) Interest on investments including deposits, NSC, IVP, KVP, Post Office schemes, PPF, loans etc. (v) Dividends (vi) Income from machinery, plant or furniture let on hire. (vii) Gifts (viii) Profit on sale of movable/ immovable assets 	
4.	Any other income not covered above	
	TOTAL INCOME (Give monthly income)	

PART V
STATEMENT OF EXPENDITURE

S. No.	Description	Amount (in Rs.)
1.	Housing	
	Monthly rent	
	Mortgage payment(s)	
	Repairs & Maintenance	
	Property tax	
2.	Household expenditure	
	Groceries/Food/Personal care/clothing	
	Water	
	Electricity	
	Gas	
	Telephone	
	TV Cable/Set-top Box charges & Internet services	
	Maintenance, replacement and repair of household items, appliances and kitchenware items.	
	Telephone	
	Domestic full time/part time servant(s)	
	Others (specify)	
3.	Transport	
	(i) Car/Scooter	
	(a) Driver(s)	
	(b) Fuel	
	(c) Repair/Maintenance	
	(d) Insurance	
	(e) Loan repayment	

		(ii) Public Transport	
		(a) Bus	
		(b) Taxi	
		(c) Metro	
		(d) Auto	
4.	Medical expenditure	Doctor	
		Medication	
		Hospital	
		Other medical expenditure	
		Others (specify)	
5.	Insurance	Life	
		Annuity	
		Householders	
6.	Entertainment and recreation	Club	
		Health Club	
		Gym	
7.	Holiday and vacations		
8.	Gifts		
9.	Pocket money/allowance		
10.	Legal/litigation expenses		
11.	Discharge of Liabilities	Credit card(s) payment	
		Hire purchase/lease	
		(i) Repayment of Loans	
		(a) House loan	
		(b) Car loan	
		(c) Personal loan	
		(d) Business loan	

		(e) Any other loan	
		(ii) Name of the lenders	
		(iii) Mode of repayment	
		(iv) Instalment amount	
		(v) Other personal liabilities	
12.	Miscellaneous	Newspapers, magazines, books	
		Religious contributions/ Charities	
		Others (specify)	
13.	Other expenditure (not specified above)		
TOTAL EXPENDITURE (Give monthly expenditure)			

PART - VI
STATEMENT OF ASSETS

S. No.	Assets	Particulars	Estimated Market Value
1.	<p><u>Real Estate</u></p> <p>Including land, built up properties, lease hold properties, agricultural land and investment in real estate such as booking of plots, flats and other immovable properties in your name or joint names.</p> <p>List any interest in properties, including lease hold interest and mortgages, whether or not you are registered as owner.</p> <p>Provide legal descriptions and indicate estimated market value of your interest without deducting encumbrances or costs of disposition.) (Record encumbrances under debts.)</p>		
2.	<p><u>Financial Assets:</u></p> <p>(i) Details of all bank accounts including Current and Savings Accounts in your name, or joint name and balance in the</p>	<p>Account No. & Name of Bank</p>	<p>Current Balance</p>

	said account (ii) Cash in hand		
3.	<u>Investments</u> Details of all investments you hold or, in which you have interest and their current value: (i) FDRs, NSC, IVP, KVP, Post Office schemes, PPF etc. (ii) Deposits with Government and Non-Government entities (iii) Stocks, shares, debentures, bonds, units and mutual funds, etc. (iv) Life and endowment policies and surrender value (v) Loan given to friends, relatives and others (vi) Other investments not covered by above items	Particulars	Current Value
4.	<u>Pensions and Registered Retirement Savings Plan</u> Indicate name of institution where accounts are held, name and address of pension plan and pension details.	Particulars	Maturity amount
5.	<u>Corporate/Business Interests</u> List any interest you hold, directly or indirectly, in any corporation, unincorporated business, partnership, trust, joint venture and Association of Persons, Society etc.	Particulars	Current value
6.	<u>Movable Assets</u> (i) Motor Vehicles (List cars, motorcycles, scooters etc. along with their brand and registration number) (ii) Livestock (iii) Mobile phone(s) (iv) Computer/Laptop (v) Other electronic gadgets including I-pad etc. (vi) TV, Fridge, Air Conditioner, etc.	Particulars	Current value

	(vii) Other household appliances (viii) Quantity of gold, silver and diamond jewellery (ix) Quantity of Silver Utensils		
7.	Intangible properties including patents, trademark, copyright design and goodwill and their value		
8.	<u>About disposal of properties</u> Particulars of properties (movable as well as immovable) sold/agreed to be sold between the date of marriage or one year from separation whichever is later upto the date of filing this affidavit and the sale consideration received from the purchaser	Particulars	Sale consideration received
9.	<u>Others</u> List anything else of value that you own, including precious metals, collections, works of art, jewellery or household items of high value. Include location of any safety deposit lockers	Particulars	Estimated current value

PART - VII
JOINT PROPERTIES OF THE PARTIES

S. No.	Description	Particulars
1.	Properties presented at or about the time of marriage, which belong jointly to both the husband and wife. Give the status of their possession	
2.	Other joint properties of the parties. Give the status of their possession	

PART - VIII
STATEMENT OF LIABILITIES

S. No.	Description	Particulars of Debts	Current Value
1.	<u>Secured debt(s)</u> List all mortgages, loans, and any other debts secured against an asset		
2.	<u>Unsecured Debt(s)</u> List all bank loans, personal loans, credits, overdrafts, credit cards and any other debts		
3.	<u>Other</u> List any other debts, including obligations that are relevant to a claim		

PART - IX
GENERAL INFORMATION RELATING TO THE STATUS,
STANDARD OF LIVING AND LIFESTYLE

S. No.	Description	Particulars
1.	Residential address	
2.	Area of residential accommodation (in sq. feet)	
3.	Who is the owner of the residential accommodation? In case of rented accommodation, specify the monthly rent	
4.	Name of school(s) where the child or children are studying	
5.	Number of part-time/full time domestic servants and their wages	
6.	Average monthly withdrawal from bank(s)	
7.	Mode of travel in city/outside city	

8.	Membership of clubs/health clubs/gyms, societies and other associations. Specify the membership fee and subscription	
9.	Particulars of credit/debit cards, its limit and usage	
10.	Particulars of frequent flier cards	
11.	Frequency of foreign travel, business as well as personal	
12.	Category of hotels ordinarily used for stay, official as well as personal	
13.	Category of hospitals opted for medical treatment including type of rooms	
14.	Brand of vehicle, mobile and wrist watch	
15.	Expenditure ordinarily incurred on family functions including birthday of the children	
16.	Expenditure ordinarily incurred on festivals	
17.	Expenditure incurred on marriage of family members	
18.	<p>Status of the party/family:</p> <ul style="list-style-type: none"> - High - Upper Middle - Middle - Lower Middle - Low - Below poverty line 	

PART - X**DOCUMENTS RELATING TO ASSETS, INCOME AND EXPENDITURE OF THE DEPONENT**

PART A	
<u>DOCUMENTS RELATING TO PERSONAL INFORMATION</u>	
S. No.	Description
1.	Aadhar Card
2.	PAN Card
3.	Passport

PART B				
<u>DOCUMENTS RELATING TO INCOME, ASSETS AND LIABILITIES</u>				
S. No.	Description	Please Tick		
		Attached	Not Applicable	To follow
4.	Statement of Account of all bank accounts including current and savings accounts for last 3 years			
5.	Income Tax Return(s) along with Statement of Income and Annexures for last 3 years			
6.	Wealth Tax return(s) with statement of assets/liabilities for the last 3 years			
7.	<u>In case of Salaried Persons</u> (i) Appointment Letter (ii) Salary slip (iii) Forms 16, 16A & 12BA (iv) Cost to Company Certificate and CIBIL Certificate, wherever applicable			

	(v) Copies of TDS certificates			
8.	<p><u>In case of self-employed persons</u></p> <p>(i) Balance Sheet and Profit & Loss Account</p> <p>(ii) Balance Sheet and Profit & Loss Account of the proprietorship firm, if the business is carried on in the name of a sole proprietorship concern</p> <p>(iii) Balance Sheet and Profit & Loss Account of the partnership firm, if the deponent is a partner in a firm along with the Schedule showing the distribution of partners' remuneration and share of profits/losses of the partnership firm and the copy of the partnership deed</p> <p>(iv) Balance Sheet and Profit & Loss Account of the Company in which the deponent is a Director</p> <p>(v) Balance Sheet and Profit & Loss Account of the Association of Persons, HUF, Joint Family business or trust in which the deponent has share</p> <p>(vi) Copies of TDS certificates</p>			
9.	<p><u>In case of Income from other sources:</u></p> <p>(i) Lease Deed(s)/Rent Agreement(s) /Licence Agreement(s) in respect of the rental income</p> <p>(ii) Interest Certificate in respect of the interest income on deposits and investments</p> <p>(iii) Dividend Certificates in</p>			

	respect of dividend income (iv) Sale Deed(s)/transfer documents in respect of the profit on sale of property/properties			
10.	Other relevant documents relating to Income/Assets			
11.	Other relevant documents relating to liabilities			

PART C
DOCUMENTS RELATING TO EXPENDITURE

12.	<ul style="list-style-type: none"> (i) Documents relating to the expenditure on education of children including tuition fees (ii) Rent and maintenance receipts (iii) Electricity, water, security and gas bills (iv) Documents relating to the salary paid to the employees including servant(s) (v) Documents relating to expenditure on conveyance (vi) Debit and Credit Card statements (vii) Frequent Flier's Card statements (viii) Mobile and landline phone bills (ix) Internet and TV cable/ Set - Top Box bills (x) Documents relating to the repayment of the loans (xi) PPF, EPF and other superannuation fund receipts (xii) Receipts of premium of insurance policies (xiii) Receipts of payments in respect of mutual funds (xiv) Documents relating to 			
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	payment of interest on bank and other loans (xv) Documents relating to the payment of taxes, including Income Tax, Wealth Tax and Property Tax (xvi) Other relevant documents relating to Expenditure			
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Declaration:

1. I declare that I have made full and accurate voluntary disclosure of my income, expenditure, assets and liabilities from all sources. I further declare that I have no assets, income, expenditure and liabilities other than set out in this affidavit.
2. I undertake to inform this Court immediately upon any material change in my employment, assets, income, expenses or any other information included in this affidavit.
3. I understand that any false statement in this affidavit may constitute an offence under Section 199 read with Sections 191 and 193 of the Indian Penal Code punishable with imprisonment upto seven years and fine, and Section 209 of Indian Penal Code punishable with imprisonment upto two years and fine. I have read and understood Sections 191, 193 199 and 209 of the Indian Penal Code.

DEPONENT

Verification:

Verified at _____ on this ____ day of _____ that the contents of the above affidavit relating to my assets, income and expenditure are true to my knowledge, no part of it is false and nothing material has been concealed therefrom, whereas the contents of the above affidavit relating to the assets, income and expenditure of my spouse are based on information believed to be true. I further verify that the copies of the documents filed along with the affidavit are the copies of the originals.

DEPONENT