DLST010043042023

IN THE COURT OF SH. ARUL VARMA, DISTRICT JUDGE-02, SOUTH DISTRICT, SAKET COURTS, NEW DELHI

CS DJ. 259/2023
FILING No. 2807/2023
CNR No. DLST01-0043042023

IN THE MATTER OF:-

Mr Rajinder Kumar Sethi
S/o Sh Radhey Shyam Sethi
R/o IB-12B, Phase-I,
Ashok Vihar, Delhi-110052

.....Plaintiff

VERSUS

M/s Miso Study India Pvt Ltd
H-15/14, Ground Floor,
Block H-6, Malviya Nagar, Delhi-110017

Mr. Ashish Jacob,
Director-Finance
Email- jeongmun.hong@gmail.com

.....Defendants

Date of Institution	: 06.05.2023
Date of reserving the judgment	: 01.10.2026
Date of Pronouncement	: 01.10.2026
Decision	: **Suit decreed**

JUDGMENT/ORDER

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(a) Issue No.1: *Whether the defendant in January 2021, entrusted the plaintiff for claiming GST refund for the financial years 2017-2018, 2018-2019 and 2019-20 and thereby agreed to pay the plaintiff his professional free of Rs 5,25,000/- for handling the case till appeals before the Special Commissioner, Department of Trade and Taxes, Govt of Nct of Delhi?*.....14

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I. BRIEF FACTS/CASE OF THE PLAINTIFFS

1. The present suit has been filed for recovery of Rs 5,25,000/- with interest @ 18 % till its realisation. The facts, as put forth by the plaintiff, are hereby succinctly recapitulated:.

   a) It was stated that by the plaintiff in his plaint that the Defendant engaged the Plaintiff to handle a GST refund claim of ₹60,61,000/- for FY 2017-18, 2018-19, and 2019-20. Agreed professional fee was ₹5,25,000/- up to the appeal stage before the Special Commissioner, Department of Trade & Taxes, Delhi. Power of Attorney was Executed by Director Mr. Jeon Mun Hong in favor of the Plaintiff to act and represent the company in January 2021.

   b) Plaintiff filed representations before the Proper Officer. Upon rejection under Section 54(3) of CGST Act, the Plaintiff preferred an Appeal under Section 107 of CGST/DGST Act in March 2021. Due to COVID-19, the appeal was transferred across various departmental authorities. Plaintiff pursued the matter diligently, attended multiple hearings, and paid out-of-pocket expenses.

   c) Plaintiff issued an invoice dated 09.07.2022 for Rs. 5,25,000/-, followed by emails (09.07.2022), speed post (11.07.2022), and WhatsApp messages (31.07.2022) demanding payment. Defendant continuously deferred payment.

d) In response to Plaintiff's email dated 28.09.2022, Defendant stated fees would only be paid if the GST refund was credited to their bank account. Plaintiff refuted this via email on 25.10.2022, asserting that contingent fee arrangements violate professional ethics.

e) Plaintiff continued representing the Defendant until the appeal was disposed of by the Special Commissioner-I on 30.01.2023. Plaintiff provided copies of the order to the Defendant on 02.02.2023. Plaintiff sent a Legal Notice dated 18.02.2023 demanding payment within 15 days. Defendant replied on 20.02.2023, reiterating their refusal to pay unless the refund was successfully credited.

f) Hence, the plaintiff preferred the present suit with following prayers:

1. *Pass a decree for recovery of Rs. 5,25,000/- in favor of the Plaintiff and against the Defendant.*
2. *Award pendente-lite and future interest @ 18% per annum.*
3. *Direct payment of litigation expenses/costs amounting to ₹35,000/-.*

II. WRITTEN STATEMENT FILED BY DEFENDANTS

2. In the Written Statement filed on behalf of the Defendant no 1, all allegations levelled in the plaint were categorically denied.

3. It was alleged that the The Defendant submitted that the suit filed by the Plaintiff was a complete abuse of the process of the court, based on false, frivolous, and baseless allegations, and was liable to be dismissed. The Defendant stated that there was no direct contract between the Plaintiff and the Defendant. The Defendant had engaged M/s Relan & Associates (Chartered Accountants) to handle its GST refund case, and Relan & Associates had independently engaged the Plaintiff.
4. The Defendant contended that the suit was bad for non-joinder of necessary parties, as Relan & Associates, the entity actually hired by the Defendant, was not made a party. The Defendant asserted that the Plaintiff had no *locus standi* to file the recovery suit directly against the Defendant. The Defendant stated that under its agreement with Relan & Associates, professional fees were payable strictly contingent upon the GST refund amount being successfully credited into the Defendant's bank account.
5. The Defendant submitted that during a meeting on 02.07.2022 among the Plaintiff, CA (Relan & Associates), and the Defendant's HR employee (Sh. Rajesh), the Plaintiff and the CA communicated that the Additional Commissioner (Sh. Vivek Aggarwal) demanded a bribe of Rs. 10 lakhs (negotiated to Rs 6 lakhs for the Commissioner and Rs 4 lakhs for the Account Department).

6. The Defendant refused to pay any bribe, stating that it intended to pursue the case strictly legally. Owing to these improper demands, the Defendant terminated its contract with Relan & Associates with effect from May 2022. The Defendant clarified that the Power of Attorney in favor of the Plaintiff was got signed by Sh. Saurabh from Relan & Associates, not through a direct agreement with the Defendant.
7. The Defendant submitted that it had duly replied to the Plaintiff's payment demands/emails, explicitly stating that no direct contract existed between them and that the contract with Relan & Associates stood canceled; hence, no question of fee payment to the Plaintiff arose. It was thus submitted that suit filed by the plaintiff is not maintainable and therefore ought to be dismissed.

III. REJOINDER FILED BY THE PLAINTIFF

8. During the course of trial rejoinder was also filed by the plaintiff wherein the plaintiff vehemently denies all preliminary submissions, allegations, and contentions raised by the Defendant in their Written Statement.
9. The Plaintiff submitted that since 2017, his professional services had been hired independently and directly by the Defendant company for matters relating to ESI and Provident Fund, for which he was paid regular remuneration. When the Defendant's accounts department committed an error

resulting in an excess GST deposit of Rs 60,61,000/- for FY 2017-18 to 2019-20, the Defendant directly approached the Plaintiff due to his past association and expertise in taxation matters. It was directly agreed between the Plaintiff and the Defendant that the professional fee would be Rs 5,25,000/- for handling the GST refund case up to the appeal stage.

10. The Plaintiff stated that he was not a party to the alleged agreement dated 07.02.2022 executed between the Defendant and M/s Relan & Associates, hence, it was not binding on him. He further submitted that the said agreement was a fabricated, unsigned document introduced solely to evade paying his legitimate professional fees. The Plaintiff asserted that the Defendant's conditional stance of paying fees only upon winning the case and receiving the refund was uncalled for and contrary to professional standards. The Plaintiff denied knowledge of any meeting on 02.07.2022 between CA Relan & Associates and the Defendant's HR employee, Sh. Rajesh. Upon receiving the emails dated 11.07.2022 and 12.07.2022 referencing bribery, the Plaintiff expressed shock and annoyance, contacting the Defendant's officials to protest the unauthorized inclusion of his name.

11. The Defendant's officials assured the Plaintiff that they had no grievance against him, encouraged him to continue managing the cases, and clarified that the emails were intended to terminate the contract with CA Relan & Associates. To prove

the ongoing direct relationship, the Plaintiff submitted a letter dated 23.11.2022 from Mr. Jeong Mun Hong (MD of Defendant Company) addressed to the Special Commissioner, acknowledging the Plaintiff's appearances on behalf of the company. The Plaintiff reiterated that he had full locus standi and maintainability to file the suit against the Defendant company, as he continuously represented them pursuant to the direct understanding and Power of Attorney granted by the Defendant, even after the alleged termination of Relan & Associates.

IV. FRAMING OF ISSUES

12. Thereafter, on 20.01.2024 the following issues were framed:-

1. Whether the defendant in January 2021, entrusted the plaintiff for claiming GST refund for the financial years 2017-2018, 2018-2019 and 2019-20 and thereby agreed to pay the plaintiff his professional free of Rs 5,25,000/- for handling the case till appeals before the Special Commissioner, Department of Trade and Taxes, Govt of Nct of Delhi? OPP

2. Whether the present suit is bad for non joinder of necessary parties? OPD

3. Whether the plaintiff is entitled for recovery of Rs 5,25,000/- along with future and pendentelite interest @ 18% per annum and a cost of Rs 35,000/- towards the litigation expenses ? OPP

4. Relief.

V. EVIDENCE LED BY THE PLAINTIFF

13. In the proceeding only one witness was examined by plaintiff, succinct testimony whereof is as follows:

14. **PW-1 Rajinder Kumar Sethi:** He filed his evidence by way of affidavit Ex PW1/A. He relied upon following documents:

a) *Photocopy of Aadhar Card of plaintiff as ExPw1/1*
b) *Photocopy of certificate of Bar Council of Delhi dated 02.12.1976 as Ex Pw1/2*
c) *Photocopy of Power of Attorney in favour of plaintiff as Mark PW1/3*
d) *Photocopy of bill dated 29.07.2022 as Mark PW1/4*
e) *printout of email dated 09.07.2022 alongwith attachment and supporting certificate u/s 65 B of Indian Evidence Act as Ex PW1/5*
f) *Photocopy of letter dated 09.07.2022 along with postal receipt, ExPW1/6*
g) *Printout of Whatsapp chat with supporting certificate u/s 65B of Indian Evidence Act as Ex PW1/7*
h) *Printout of email dated 28.09.2022 with supporting certificate u/s 65B of Indian Evidence Act as Ex PW1/8*
i) *Printout of reply dated 28.09.2022 along with attachment and certificate u/s 65B of Indian Evidence Act as Ex PW1/9*
j) *Printout of email dated 25.10.2022 along with two attachment dated 14.10.2022 and 22.10.2022 and with supporting certificate u/s 65B of Indian Evidence Act as Ex PW1/10*
k) *Photocopy of letter dated 02.02.2023 of plaintiff along with orders, postal receipts and delivery message as Ex PW1/11*

l) *Photocopy of legal notice dated 18.02.2023 along with postal receipt and tracking report as Ex Pw1/12*

m) *Printout of email dated 20.02.2023 with certificate u/s 65B of Indian Evidence Act as Ex PW1/13*

n) *Photocopy of letter dated 23.11.2022 as ExPW1/14.*

PW-1 was cross-examined by Ld. Counsel for defendant

15. Vide order dated 29.01.2025, PE was closed.

VI. EVIDENCE LED BY THE DEFENDANTS

16. In the proceeding only two witnesses were examined by defendants succinct testimonies whereof are as follows:

17. **DW-1 Ashish Jacob :** He filed his evidence by way of affidavit Ex DW1/A. He relied upon following documents:

a) Copy of emails between the parties as Ex DW1/1

b) Certificate u/s 65 B of Indian Evidence Act as Ex DW1/2

18. DW-1 deposed in his evidence by way of affidavit that the plaintiff is not entitled to any recovery from the defendant company and the suit of the plaintiff may be dismissed. DW-1 was cross-examined by Ld Counsel for plaintiff.

19. **DW-2 Gaurav :** He filed his evidence by way of affidavit Ex DW2/A. He deposed that the Director of the defendant company categorically and unequivocally refused to pay any bribe or illegal gratification to any government official and clearly conveyed the same to the plaintiff during the said meeting. It was further deposed that it was agreed between the Director (finance) of the defendant company and the

plaintiff that the professional fees payable to M/s Relan and Associates would be released only after the GST refund amount was actually credited into the bank account of the defendant company strictly in accordance with the terms of the contract executed between the parties. DW-2 was thoroughly cross-examined by Ld Counsel for plaintiff.

VII. ARGUMENTS OF COUNSELS FOR PARTIES

20. Ld Counsel for plaintiff submitted that the suit has been filed on behalf of plaintiff seeking recovery of Rs 5,25,000/- towards professional fees incurred by the plaintiff in claiming GST Refund on behalf of defendant company. To substantiate his contention that the plaintiff represented the defendant company, Ld Counsel invited the Court's attention to firstly Ex DW1/3 viz., Power of Attorney in favour of Sh Rajender Kumar Sethi / plaintiff herein to represent the case of defendant company for GST Refund.

21. Ld Counsel invited the Court's attention to Ex PW1/14 to contend that a letter was sent by Managing Director of defendant company. It was submitted that the said Commissioner GST had acknowledged the factum of plaintiff appearing before the GST on behalf of defendant company.Ld Counsel has also placed reliance on para 4 of order dated 30.01.2023 viz., Ex PW1/11 to contend that the said order of the said commissioner GST records the presence of the

plaintiff. To substantiate that the professional fee amounted to an amount of Rs 5,25,000/- Ld Counsel invited the Court's attention to Ex PW1/8 & Ex PW1/9 viz., emails dated 28.09.2022. It was further contended that Ex PW1/9 i.e. email dated 28.09.2022 came as a shock as the condition was attached to payment of fees for the first time. Thereafter, on 14.10.2022 viz., Ex Pw1/10, the plaintiff wrote to the defendant company with a demur that asking the fees contingent upon the GST refund was *inter alia* an unethical practice. In this regard, Ld Counsel placed reliance on *Ramaswamy Nadar v. The State of T.N AIR 1958 SC 56* to contend that relationship between an Advocate and a client is more on trust and is not contingent upon any contract between them. An advocate cannot determine his fees on the basis of outcome of the case, nor can the fees be determined to be a percentage of the relief a part of the litigation amount obtained.

22. It was submitted that such contingent fees is violative of Standards of Professional and Conduct and Etiquette for Advocates. Ld Counsel further submitted that the plaintiff had raised a bill of Rs 5,25,000/- upon the defendant, and the invoices was duly communicated to the defendant vide email dated 09.07.2022 Ex PW1/5 as well as vide notice issued in writing, served through speed post Ex PW1/6.

23. *Per contra,* Ld Counsel for defendant submitted that the plaintiff was guilty of unethical practice inasmuch as email dated 11.07.2022 was sent to the plaintiff asking him qua alleged bribe given by the plaintiff on behalf of defendant to the Additional Commissioner GST. Ld Counsel further submitted that since reply was filed by the plaintiff, therefore an inference should be drawn that the plaintiff is guilty of an unethical practice. It was also contended that the plaintiff was only having GPA in his favour and no vakalatnama and therefore he was not a professional lawyer and was merely an agent. Ld Counsel thus submitted that suit, as filed by the plaintiff, ought to be dismissed.

VIII. ISSUE WISE ANALYSIS & FINDINGS THERETO

(a) Issue No.1: Whether the defendant in January 2021, entrusted the plaintiff for claiming GST refund for the financial years 2017-2018, 2018-2019 and 2019-20 and thereby agreed to pay the plaintiff his professional free of Rs 5,25,000/- for handling the case till appeals before the Special Commissioner, Department of Trade and Taxes, Govt of Nct of Delhi?

(b) Issue No.2: Whether the present suit is bad for non joinder of necessary parties?

(c) Issue No.3: Whether the plaintiff is entitled for recovery of Rs 5,25,000/- along with future and pendentelite interest @ 18% per annum and a cost of Rs 35,000/- towards the litigation expenses?

24. All the issues are being dealt with collectively.

25. The present suit has been filed by the plaintiff seeking recovery of ₹5,25,000/- towards professional fees incurred by the plaintiff for rendering professional services to the defendant company. In order to establish that the plaintiff was indeed engaged by the defendant company to represent the defendant company before the Commissioner, GST, it would be pertinent to peruse the following extracts of Exhibit

DW1/3 i.e. the Power of Attorney in favour of the plaintiff herein:

> *"I Jeong Mun Hong Director of M/s. Miso Study India Private Limited do hereby authorise Mr. Ranjanna Kumar Sethi, lawyer to represent our case for GST refund and/or to do all such acts, execute documents/deeds, make explanation, statements in order to give effect to the said process and other connected matters. These explanation and statements will be binding on us."*

26. The above power of attorney was also admitted by DW1 Ashish Jacob during his cross examination on 01.09.2025 wherein he avowed as thus:

> *"It is correct that Shri Jeong mun Hong was director of the company in the year 2021 and he still holds this post. It is correct that Power of Attorney was signed by Shri Jeong Mun Hong in favour of the plaintiff to handle the GST case. The Power of Attorney marked PW1/3 is now exhibited as Exhibit DW1/3."*

27. As far as the presence of the plaintiff before the GST is concerned, it would be apt to refer to order dated 30.01.2023 passed by the Special Commissioner Delhi GST/VAT wherein it was observed as thus:

> *"During the course of hearing, the AR of the appellant R . K. Sethi Advocate has appeared on various dates of hearing and finally on 28.10.2022 he has concluded his arguments and thereafter the matter was kept for orders accordingly."*

28. Thus the presence of the plaintiff before the GST Commissioner has also been firmly established.

29. As far as to what was the quantum of professional fee is concerned it would also be apt to refer to the emails dated 28.09.2022 viz. Exhibit PW1/8 and PW1/9, wherein it was stated as thus:

> *"I am writing because our record indicate an outstanding balance of amount of Rs 5,25,000/- against our invoice no 075 Dt 09.07.2022. I was under impression that you will make the payment at your end without reminding on this issue.*
> *Now Payment is overdue."*

30. Similarly, in email dated 28.09.2026 viz., Ex PW1/9, sent by HR Miso Study to plaintiff Rajinder Sethi, it was written as thus:

> *We will pay your fees 5,25,000/- as per the following condition.*
> ***We will pay your fees after refund only (when you will win the case and refund was initiated in our bank account than only we can pay your fees same time)***
> *As per our commitment we confirmed that we will pay 525000/- as per your fees If the refund amount is more than 50,00,000/- (After refund only we can pay your fees)*
> *Kindly try to get the refund as soon as possible and resolve this case as soon as possible."*

31.As far as the quantum of the amount of profession fee is concerned, it would be pertinent to refer to Exhibit PW1/5 and Exhibit PW1/6. These are notices sent by the plaintiff to the defendant dated 09.07.2022. The notices were sent on the official email ID of the defendant company as well as the same was served by way of speed post. The said notices clearly

elucidate the fact that the plaintiff had demanded legal and professional fees for the case qua GST refund as ₹5,25,000/-.

32. Furthermore, on 28.09.2022, the plaintiff again wrote an email to the Managing Director of the defendant company claiming the outstanding balance of amount of ₹5,25,000/- against Invoice No. 75 dated 09.07.2022. The said email is Exhibit PW1/8. However instead of paying the fees, the defendant company wrote an email on 28.09.2022 i.e. Exhibit PW1/9 contending that the fees would be paid only after the refund is obtained and the fees would be paid only on the eventuality of the plaintiff winning the case. This reply is absolutely preposterous. In this context it would be apt to refer to the relevant extracts of ***S Ramasamy Vs State of Tamil Nadu WP no 32337 of 2012*** wherein It was held as under:

> ***"12.It is relevant to state that the relationship between a lawyer and client is more on trust than on contract. Once a client agrees to pay a certain fee, the Advocate trusts his client and discharges his duties. On completion of the case, the client shall not go back on his promise and question the competence or the fee as excessive. It is prestige and prerogative of the lawyer to value himself and fix the fees at his discretion. No client can assess his talent and estimate his fees.*** *Lawyers have every right to decline the brief, if his services and his dignity is not respected. In order to do social justice or economic justice an Advocate may accept higher fee from an affluent client and lesser or no fees from a poor or downtrodden litigant. It is his discretion to accept the brief and fix the*

fee. In the case of Law Officers, they agree for a fee schedule. The Advocate General and Additional Advocate General are requested to appear in important and sensitive cases. After accepting to pay a special fee for their services, it is not palatable for Government to state that I will restrict your fee and pay less than what I promised. No client, much less, the mighty Government as a client, which shall be a model for ethical standards, shall fail in their promise. It is relevant to reiterate that the instructions issued by the Chief Secretary to Government that "Generally, the special fees claimed by the Advocate General are not to be questioned." but in the instant writ petition, it was questioned by the respondent contrary to the instructions which always bind on him.

33. The defendant has sought to insert a condition to make the payment of fee contingent upon refund or winning the case. This is clearly an afterthought, as is evinced by a factum of perusal of cross examination of DW1 dated 01.09.2025 wherein he averred as thus:

"It is correct that there is no such agreement between the plaintiff and the defendant company which may provide that professional fee to the plaintiff was to be paid only after the GST money gets transferred into the account of the defendant."

34. Thus the defendant has not been truthful. The defence as put by the defendant qua bribery charges, have not been established on record and are a pure moonshine. Under these circumstances no case is made out in favour of the defendant. Thus, in view of

the above, issue no 1, 2, and 3 are decided in favour of plaintiff and against the defendant.

(d) Issue No.4: Relief.

35. Ergo, in view of the above *in extenso* discussion, the suit stands decreed in favour of the plaintiff with the following reliefs:

a) Plaintiff is entitled to a decree of the sum of Rs 5,25,000/- as a principle amount and on this amount the plaintiff shall also be entitled for interest @ 6 % per annum from the date of filing of suit till the date of decree.

b) As far as future interest is concerned, in ***Central Bank of India v Ravindra, AIR 2001 SC 3095,*** the Hon'ble Supreme Court held that the grant of pendente-lite and future interest is a subject matter of the discretion of the Court and not to be governed by the agreement between the parties. Keeping in view (a) Section 34 of CPC, 1908, which contemplates grant of interest at the rate of 6% per annum and (b) the fact that in the past decade, the nationalized banks have also granted interest at the rate of 5-6% per annum, on terms deposits, the plaintiff has been granted pendente-lite and future interest at the rate of 6% per annum.**@ 6% per annum from the date of filing of suit till realization.**

36. Decree sheet be prepared accordingly.

37. No order as to costs.

38. File be consigned to record room after necessary compliance.

Pronounced in the open Court
on this 01st of October, 2026

Arul Varma
Digitally signed by Arul Varma
Date: 2026.10.01 17:19:17 +0530

(ARUL VARMA)
DISTRICT JUDGE-02/SOUTH,
SAKET COURTS/NEW DELHI

IX. FORM A[1]

LIST OF WITNESSES

S. No	Name of Witnesses	Whether witness of plaintiff of defendant
1	Sh Rajinder Kumar Sethi	(PW-1) Plaintiff's witness
2	Mr Ashish Jacod	(DW-1) Defendant's witness
3	Sh Gaurav	(DW-2) Defendant's witness

LIST OF DOCUMENTS

A. *Documents exhibited by Plaintiff's witness*

S No	Exhibit/Mark	Date of Exhibit	Description of Exhibit
1.	PW1/1	25.07.2024	Photocopy of Aadhar Card of Plaintiff
2	PW1/2	25.07.2024	Photocopy of certificate of Bar Council of Delhi dated 02.12.1976
3	Mark PW1/3	25.07.2024	Photocopy of Power of Attorney in favour of plaintiff
4	Mark PW1/4	25.07.2024	Photocopy of Bill dated 29.07.2022
5.	Ex PW1/5	25.07.2024	Printout of email dated 09.07.2022 along with attachment and supporting

1 In consonance with the Practice Directions issued by the Hon'ble High Court of Delhi vide No. 200/Rules/DHC dated: 07.09.2026

			certificate u/s 65B of Indian Evidence Act
6	Ex PW/6	25.07.2024	Photocopy of letter dated 09.07.2022 along with postal receipt
7	Ex PW/7	25.07.2024	Printout of Whatsapp chats with supporting certificate u/s 65B of Indian Evidence Act
8	Ex PW/8	25.07.2024	Printout of email dated 28.09.2022 with supporting certificate u/s 65B of Indian Evidence Act
9	Ex PW/9	25.07.2024	Printout of reply dated 28.09.2022 with supporting certificate u/s 65B of Indian Evidence Act
10	Ex PW/10	25.07.2024	Printout of email dated 25.10.2022 attachment dated 14.10.2022 & 22.10.2022 with supporting certificate u/s 65B of Indian Evidence Act
11	Ex PW/11	25.07.2024	photocopy of letter dated 02.02.2023 along with orders, postal receipts and delivery message
12	Ex PW/12	25.07.2024	photocopy of legal notice dated 18.02.2023 along with with orders, postal

			receipts and delivery message
13	Ex PW/13	25.07.2024	Printout of email dated 20.02.2023 with supporting certificate u/s 65B of Indian Evidence Act
14	Ex PW/14	25.07.2024	Photocopy of letter dated 23.11.2022.
15	Ex DW1/1	01.09.2025	Copy of emails between the parties as Ex DW1/1
16	Ex DW1/2	01.09.2025	Certificate u/s 65B of Indian Evidence Act

B. ***Documents exhibited by Defendant's witness***

S No	Exhibit/Mark	Date of Exhibit	Description of Exhibit
1	Ex DW1/1	01.09.2025	Copy of emails between the parties as Ex DW1/1
2	Ex DW1/2	01.09.2025	Certificate u/s 65B of Indian Evidence Act