

## **KUSUM SHARMA vs. MAHINDER KUMAR SHARMA**

**Headnote:** Directions could be issued to simplify procedure pertaining to maintenance with respect to necessity of affidavit of assets, income and expenditure of parties to determine true income of parties.

***The directions as issued by the Delhi High Court in Kusum Sharma vs. Mahinder Kumar Sharma were modified from time to time pursuant to responses and suggestions received from various quarters including the trial Courts handling matrimonial matter and were examined by Delhi High Court on 3 different occasions. The said judgments are listed below chronologically:***

1. **Judgment Dt. 18.9.2014 - 2015(5) RCR(Civil) page 75:** Directions were issued that henceforth all petitions including petitions under Sections 9 to 13 of the Hindu Marriage Act shall be accompanied by an affidavit of assets, income and expenditure of the petitioner in terms of the directions issued in *Puneet Kaur versus Inderjit Singh Sahney, 2011(30) RCR(Civil) 271*. The response to the such affidavit of assets, income and expenditure was to be filed within two weeks thereafter and the case to be listed for disposal of the application under Section 24 of the Hindu Marriage Act. It was further directed that the aforesaid procedure shall be followed in all cases relating to maintenance under Hindu Marriage Act, Protection of Women from Domestic Violence Act, Hindu Adoption and Maintenance Act as well as Section 125 Cr.P.C.
2. **Judgment Dt.: 14.1.2015 - 2015(5) RCR(Civil) page 467:** The directions issued earlier in judgment dated 18.9.2014 were slightly modified. A format of "Affidavit of assets, income and Expenditure" was formulated, forming part of the judgement as Annexure 'A'. The documents required to be annexed with affidavit were also detailed therein. It was, thus, directed that the affidavit should be filed in prescribed format only.
3. **Judgment Dt.: 29.5.2017- 2017(241) DLT 252:** The format of the Affidavits required to be filed by the parties as prescribed in Annexure 'A' in accordance

with earlier directions issued on 14.1.2015 was modified and fresh format of affidavits was circulated as Annexure 'A-1'.

4. **Judgment Dt.: 6.12.2017 - 2018(246) DLT 1** : The directions issued earlier were slightly modified and it was clarified that it shall not be mandatory to file the requisite affidavits along with the petition and written statement, but the same are required to be filed simultaneously by the parties immediately after the completion of the pleadings. It was further clarified that the Courts would be at liberty to determine the nature and extent of information/documents necessary and shall direct the parties to disclose such relevant information and documents to determine their true income. It was further clarified that in appropriate cases, such as the cases belonging to the lowest strata of the society or case of a litigant who is a permanently disabled/ paralytic, the Court may, for reasons to be recorded, dispense with the requirement of the filing of the affidavit or modify the information required. ***The Modified Directions as mentioned in the judgment dt. 06.12.2017 are:***

- The affidavit of assets, income and expenditure of both the parties is useful to determine the income of the parties in all matrimonial cases. Applying the 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 Section 106 of the Indian Evidence Act relating to the duty of the parties to disclose their income, this Court has formulated the format of the affidavit of assets, income and expenditure attached hereto as 'Annexure A1'. The documents required to be filed along with the affidavit are prescribed in the format of the affidavit.
- The affidavit of assets, income and expenditure is to be treated as guidelines to determine the true income of the parties. The Courts is at liberty to determine the nature and extent of information/documents necessary and shall direct the parties to disclose such relevant information and documents to determine their true income. The Courts are at liberty to

pass appropriate directions as may be considered necessary to do complete justice between the parties and in appropriate cases, such as the cases belonging to the lowest strata of the society or case of a litigant who is a permanently disabled/paralytic, the Court may, for reasons to be recorded, dispense with the requirement of the filing of the affidavit or modify the information required.

- While formulating the affidavit - Annexure A1, this Court considered Best International Practices mentioned in para 18 of the judgment dated 14th January, 2015. However, this Court has only incorporated important questions and documents though many more questions and documents were considered, which would have complicated the affidavit and caused inconvenience to the litigants. The Courts are at liberty to consider Best International Practices mentioned in para 18 of the judgment dated 14th January, 2015 as the guidelines for seeking relevant information and documents.
- Upon completion of the pleadings in the maintenance application, the Court shall fix the date for reconciliation and direct the parties to file their affidavits of their assets, income and expenditure simultaneously at the commencement of the reconciliation. It is clarified that the filing of the affidavit of assets, income and expenditure is no more mandatory to be filed along with the petition and the written statement, as directed earlier. The Court shall also direct the party seeking maintenance to produce the passbook of his/her savings bank account in which maintenance can be deposited/transferred.
- The Court shall simultaneously take on record the affidavit of assets, income and expenditure of both the parties. If the affidavit of a party is not accompanied with all the relevant documents, the Court may take the affidavit on record and grant reasonable time to file the relevant documents.

- In the event of the failure of the reconciliation efforts, the Court shall grant time to the parties to respond to the affidavit of the opposite party and list the case for hearing on the maintenance application.
- In pending cases of maintenance, the Court may direct the parties to file the affidavit of their assets, income and expenditure, if the parties have not already disclosed their true income.
- If a party makes concealment or false statement in his/her affidavit, the opposite party shall disclose the particulars of the same in his/her response to the affidavit along with the material to show concealment or false statement. The aggrieved party may 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.
- The Court shall ensure that the filing of the affidavits by the parties is not reduced to a mere ritual or a formality. Whenever the opposite party discloses sufficient material to show concealment or false statement in the affidavit, the Court may consider examining the deponent of the affidavit under Section 165 of the Evidence Act to elicit the truth. The principles relating to the scope and powers of the Court under Section 165 of the Evidence Act have been summarized in *Ved Prakash Kharbanda v. Vimal Bindal*, MANU/DE/0642/2013 : (2013) 198 DLT 555 which may be referred to. 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.
- 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, an action under Section 340 Cr.P.C. is ordinarily not warranted in matrimonial litigation till the decision of the main petition.
- At the time of issuing notice the maintenance application, the Court shall consider directing the petitioner to deposit such sum, as the Court may consider appropriate 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 may not be appropriate to direct the petitioner-wife to pay the litigation expenses to the respondent-husband.

- The interim litigation expenses directed by the Court at the stage of issuing notice, does not preclude the respondent from seeking further litigation expenses incurred by the respondent at a later stage. The Court shall consider the respondent's claim for litigation expenses and pass an appropriate order on the merits of each case.
- If the disposal of maintenance application is taking time and the delay is causing hardship, ad-interim maintenance be granted to the claimant spouse on the basis of admitted income of the respondent.
- In respect of the claims of permanent alimony under Section 25 of the Hindu Marriage Act, the Court may direct the parties to file affidavits of their assets, income and expenditure, if the same has not already been filed by the parties.
- The aforesaid directions/guidelines be followed in all matrimonial cases including cases under Hindu Marriage Act, 1955, Protection of Women from Domestic Violence Act, 2005, Section 125 Cr.P.C., Hindu Adoption and Maintenance Act, 1956, Special Marriage Act, 1954, Indian Divorce Act, 1869, Guardians and Wards Act, 1890 and Hindu Minority and Guardianship Act, 1956.

**The above mentioned guidelines are simplified as follows:**

- **Filing Mandate:** Filing of Petition (under section 9,10,11,12 and 13) are to be filed along with Annexure-A i.e. detailed affidavit of income and assets. Registry will not entertain the petition without the same.
- **Section 24 HMA at first instance:** 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.

- **Counter Affidavit to affidavit of Assets time:** Response to affidavit of income to be followed with in two weeks.
- Reasons to be accorded in case Maintenance Application is not filed at the first stage. Written statement is to be filed in thirty days alongwith affidavit of ANNEXURE- A. However if circumstances changes then section 24 can be filed again.
- ANNEXURE A affidavit is to be filed by both parties irrespective of claim of maintenance.
- During Appeal ANNEXURE A can also be filed if not filed earlier for determination of permanent alimony.
- Court should ensure that ANNEXURE A affidavit is complied in letter and spirit along with documents.
- 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 OrderXI of the Code of Civil Procedure.
- Court may examine the party which has not disclosed sufficient material or there is a concealment under Section 165 of the Evidence Act to elicit the truth.
- Section 340Cr.P.C. is ordinarily not warranted in matrimonial litigation till the decision of the main petition.

- Interim litigation expense shall be directed to deposit by the Court. Wife may be exempted from deposit of fees.
- In case of delay in disposal of maintenance application, Court can fixed preterm maintenance. Expeditious disposal is the mandate.
- Compliance of guidelines 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 125P.C.

" ANNEXURE - A1"

(FORMAT OF AFFIDAVIT OF ASSETS, INCOME AND EXPENDITURE TO BE FILED BY THE BOTH PARTIES)

AFFIDAVIT

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

PART - I

PERSONAL INFORMATION RELATING TO THE DEPONENT

S. No.	Description	Particulars
1.	Name	
2.	Age	
3.	Residential Address	
4.	E-mail Address	
5.	Date of marriage	
6.	Date of separation	
7.	Educational qualifications	

8.	Professional qualifications	
9.	Occupation	
10.	Monthly income (as mentioned at serial no. 45)	
11.	Monthly expenditure (as mentioned at serial no. 60)	
12.	Whether you are assessed to Income Tax?	
13.	Whether you have sufficient income to support yourself?	
14.	If not, whether you have claimed maintenance from your spouse? If so, how much?	
15.	Whether you are staying at matrimonial home?	
16.	If not staying at matrimonial home, relationship and income of the person with whom you are staying.	
17.	Members of the family:	
	(a) Dependent	
	(b) Non-dependent	
18.	Whether your spouse has claimed maintenance from you? If so, how much?	
19.	Whether you have voluntarily paid or willing to pay maintenance to your spouse? If so, how much?	
20.	Whether you are willing to pay litigation expenses to your spouse? If so, how much?	
21.	Particulars of pending litigation between the parties	
22.	Whether any maintenance order has been passed by any Court? If so, give particulars and attach copy of the order?	
23.	Whether the maintenance is being paid in terms of the aforesaid order? If so, file the statement of maintenance paid upto date	



24.	Expenses incurred on this litigation	
25.	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	
26.	Name of your counsel and his/her mobile number and e-mail address	

PART - II

RELEVANT INFORMATION RELATING TO THE SPOUSE

27.	Educational and professional qualifications of your spouse	
28.	Whether your spouse was/is earning? If so, give particulars of the occupation and income of your spouse.	
29.	Whether your spouse is staying at matrimonial home. If not, whether he/she is staying at his/her own accommodation or at a rented accommodation?	
	If staying at a rented accommodation, what is the rent being paid by him/her?	
30.	Particulars of the assets and liabilities of your spouse	
31.	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

32.	Children from the marriage with their name and age	
33.	Who has the custody of the minor children	
34.	Name and address of school(s) where the children are studying	
35.	Who is bearing the expenditure of Children's education	
36.	How much expenditure has been incurred on the children's maintenance and children's education from the date of separation till now?	
37.	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?	
38.	Details of expenditure on children	Amount (in Rs. )
	(i) School/College fees	
	(ii) Crech/Day Care/After school care	
	(iii) Books/Stationery	
	(iv) Private Tutions	
	(v) Pocket Money/Allowances	
	(vi) Sports	
	(vii) Outings/summer camps/vacations	
	(viii) Entertainment	
	(ix) Others	
39.	Total Expenditure	
	(Give monthly expenditure)	

PART-IV

STATEMENT OF INCOME

S. No.	Description	Particulars
40.	In case of salaried persons:	
	(i) Designation	
	(ii) Name and address of the employer	
	(iii) Date of employment	
	(iv) Gross Income including the salary, D.A., commissions/incentives, bonus, perks etc.	
	(v) Perquisites and other benefits provided by the employer	

	<p>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>	
	(vi) Deductions from the gross income	
	(vii) Income Tax paid	
	(viii) Net income	
	(ix) Value of stock option benefits if provided by the employer	
	(x) Pension and retirement benefits payable at the time of retirement	
41.	In case of self-employed persons:	
	(i) Nature of business/profession	
	(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 in 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	
	(iii) Number of employees	
	(iv) Annual turnover/gross receipts	
	(v) Gross Profit	
	(vi) Net Income	
	(vii) Income Tax	
	(viii) Details and value of benefits in kind, perks or other remuneration e.g. provision of car, payment of	

	accommodation etc	
	(ix) Amount of regular monthly withdrawal or drawings	
42.	In case the business/profession is carried on as a Partnership Firm/Company:	
	(i) Registered/Corporate Office of the firm/company	
	(ii) Information and particulars with regard to your shareholding, involvement in the affairs and management of the firm/company	
	(iii) Director's/Partner's remuneration:-	
	(a) Salary	
	(b) Interest	
	(c) Rent	
	(d) Commission	
	(e) Others	
	(iv) List of all the bank accounts of the firm/company	
	(v) Location of the statutory records and books of account of the firm/company.	
	(vi) List of immovable assets, land and building etc. of the firm/company.	
	(vii) Number of workmen/employees	
	(viii) Current value of your business interest(s)	
	(ix) Current value of your business assets	
	(x) List of directorships held, sitting fees, commission or any other remuneration	
	(xi) Net worth of the company in which you are Director along with the number of shares held in the Company	

43.	Income from Other Sources:	
	(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) Mutual Funds	
	(vii) Annuities	
	(viii) Lease of machinery, plant or furniture	
	(ix) Sale of movable/immovable assets	
	(x) Gifts	
44.	Any other income not covered above	
45.	TOTAL INCOME	
	(Give monthly income)	

PART - V

STATEMENT OF EXPENDITURE

S. No.	Description	Amount (in Rs.)
46.	Housing	(i) Monthly rent
		(ii) Mortgage payment(s)
		(iii) Repairs & Maintenance
		(iv) Property tax
47.	Household expenditure	(i) Groceries/Food

		items/Personal care/clothing	
		(ii) Water	
		(iii) Electricity	
		(iv) Gas	
		(v) Telephone/Mobile	
		(vi) TV Cable/Set-top Box charges & Internet services	
		(vii) Maintenance, replacement and repair of household items, appliances and kitchenware.	
		(viii) Telephone	
		(ix) Domestic full time/part time helper(s)	
		(x) Others (specify)	
48.	Maintenance of Dependents	(i) Parents	
		(ii) Children (as mentioned at serial no. 39)	
		(iii) Others	
49.	Transport	(i) Private Transport	
		(a) Driver(s)	
		(b) Fuel	
		(c) Repair/Maintenance	
		(d) Insurance	

		(e) Loan repayment	
		(ii) Public Transport	
		(a) Bus	
		(b) Taxi	
		(c) Metro	
		(d) Auto	
50.	Medical expenditure	(i) Doctor's Charges	
		(iii) Hospital	
		(iv) Other medical expenditure	
		(v) Others (specify)	
51.	Insurance	(i) Life	
		(ii) Annuity	
		(iii) Householders	
		(iv) Medi-Claim	
52.	Entertainment and recreation	(i) Club	
		(ii) Health Club	
		(iii) Gym	
53.	Holiday and vacations		
54.	Gifts		
55.	Legal/litigation expenses		
56.	Discharge of Liabilities	(i) Credit card(s) payment	
		(ii) Hire purchase/lease	
		(iii) Repayment of Loans	

		(a) House loan	
		(b) Car loan	
		(c) Personal loan	
		(d) Business loan	
		(e) Any other loan	
		(iv) Name of the lenders	
		(v) Mode of repayment	
		(vi) Instalment amount	
		(vii) Other personal liabilities	
57.	Miscellaneous	(i) Newspapers, magazines, books	
		(ii) Religious contributions/Charities	
		(iii) Others (specify)	
58.	Pocket Money/Allowance		
59.	Other expenditure (Not specified above)		
60.	TOTAL EXPENDITURE (Give monthly expenditure)		

PART - VI

STATEMENT OF ASSETS

S. No.	Assets	List of Assets		
		At the time of marriage	At the time of Separation	Present Estimated Market Value
61.	Real Estate Including			



	(i) Land			
	(ii) Built up properties			
	(iii) Lease hold properties			
	(iv) Agricultural land			
	(v) Investment in real estate such as booking of plots, flats and other immovable properties in your name or in joint names.			
	(vi) Other properties			
	Note 1.: - List your interest in properties, including lease hold interest and mortgages, whether or not you are registered as owner.			
	Note 2.: - Provide legal descriptions and indicate estimated market value of your interest without deducting encumbrances or costs of disposition. (Record encumbrances under debts.)			
62.	Joint Properties			
	(i) Properties presented at or about the time of marriage, which belong jointly to both the husband and wife. Give the status of their possession.			
	(ii) Other joint properties of the parties. Give the status of their possession.			
	(iii) Whether any litigation pending with respect to the joint property? If so, give particulars.			
63.	Liquid Assets:	Account Number	Name of Bank	Current Balance
	(i) Details of all bank accounts including	(i)		

	Current, Savings and Demat Accounts in your name, or joint name and balance in the said account	(ii)		
		(iii)		
		(iv)		
	(ii) Cash in Hand			
64.	Investments	Particulars	Current Value	
	(i) Details of all investments you hold or, in which you have interest and their current value:			
	a) FDRs, NSC, IVP, KVP, Post Office schemes, PPF etc.			
	b) Deposits with Government and Non-Government entities			
	c) Stocks, shares, debentures, bonds, units and mutual funds, etc.			
	d) Life and endowment policies and surrender value			
	e) Loan given to friends, relatives and others			
	f) Other investments not covered by above items			
65.	Pensions and Retirement Savings Plan	Particulars	Maturity amount	
	Indicate name of institution where accounts are held, name and address of pension plan and pension details.			
66.	Corporate/Business Interests	Particulars	Current value	
	List any interest you hold, directly or indirectly, in any corporation, unincorporated business, partnership, trust, joint venture and Association of			

	Persons, Society etc.		
67.	Movable Assets	Particulars	Current value
	(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, Microwave, Washing machine, etc.		
	(vii) Other household and kitchen appliances		
	(viii) Quantity of gold, silver and diamond jewellery		
	(ix) Quantity of Silver Utensils		
68.	Intangible properties		
	Including patents, trademark, copyright design and goodwill and their value		
69.	About disposal of properties	Particulars	Present      Estimated market value
	Particulars of properties (movable as well as immovable) sold/agreed to be sold between the date of marriage till the date of filing of this affidavit and the sale consideration received from the purchaser		
70.	Others	Particulars	Estimated current value
	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 safety deposit lockers.		
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PART - VII

STATEMENT OF LIABILITIES

S. No.	Description	Particulars of Debts	Current Value
71.	Secured debt(s) List all mortgages, loans, and any other debts secured against an asset		
72.	Unsecured Debt(s) List all bank loans, personal loans, credits, overdrafts, credit cards and any other debts		
73.	Other List any other debts, including obligations that are relevant to claim		

PART - VIII

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

S. No.	Description	Particulars
74.	Particulars of residential accommodation where you are presently staying (in sq. feet)	
75.	Who is the owner of the residential accommodation? In case of rented accommodation, specify the monthly rent	
76.	Number of part-time/full time domestic helpers and their wages	
77.	Average monthly withdrawal from bank(s)	
78.	Mode of travel in city/outside city	
79.	Membership of clubs/health clubs/gyms, societies and other associations. Specify the membership fee and subscription	

80.	Particulars of credit/debit card(s), its limit and usage	
81.	Particulars of frequent flier cards	
82.	Frequency of foreign travel, business as well as personal	
83.	Category of hotels ordinarily used for stay, official as well as personal	
84.	Category of hospitals opted for medical treatment including type of rooms	
85.	Brand of vehicle, mobile and wrist watch, pen, sunglasses, wallet/bags.	
86.	Expenditure ordinarily incurred on family functions including birthday of the children	
87.	Expenditure ordinarily incurred on festivals	
88.	Expenditure incurred on marriage of family members	
89.	Status of the deponent and his/her family:	
	- High	
	- Upper Middle	
	- Middle	
	- Lower Middle	
	- Low	
	- Below poverty line	

PART - IX

DOCUMENTS RELATING TO ASSETS, INCOME AND EXPENDITURE

PART A

DOCUMENTS RELATING TO PERSONAL INFORMATION

S.	Description
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No.	
1.	Ration Card
2.	Voter ID Card
3.	Aadhar Card
4.	Driving Licence
5.	PAN Card
6.	Passport

PART B

DOCUMENTS RELATING TO INCOME, ASSETS AND LIABILITIES

S. No.	Description	Please Tick		
		Attached	Not Applicable	To follow
7.	Statement of Account of all bank accounts including current, savings and Demat accounts for last 3 years			
8.	Income Tax Return(s) along with Statement of Income and Annexures for last 3 years			
9.	In case of Salaried Persons			
	(i) Appointment letter along with salary structure at time of appointment.			
	(ii) Last Salary Slip			
	(iii) Forms 16, 16A, 12BA & 26AS			
	(iv) Cost to Company Certificate and CIBIL Certificate, wherever applicable			
	(v) Copies of TDS certificates			
10.	In case of self-employed persons			

	(i) Balance Sheet and Profit & Loss Account			
	(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			
	(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			
	(iv) Balance Sheet and Profit & Loss Account of the Company in which the deponent is a Director			
	(v) Balance Sheet and Profit & Loss Account of the Association of Persons, HUF, Joint Family business or trust in which the deponent has share			
	(vi) Copy of account of the deponent in the books of the business			
	(vii) Copies of TDS certificates			
11.	In case of Income from other sources:			
	(i) Lease Deed(s)/Rent Agreement(s)/Licence Agreement(s) in respect of the rental income			
	(ii) Interest Certificate in respect of the interest income on deposits and investments			
	(iii) Dividend Certificates in respect of dividend income			
	(iv) Demat holding Statement			
	(v) Sale Deed(s)/transfer documents in respect of the profit on sale of property/properties			

12.	Other relevant documents relating to Income/Assets			
13.	Other relevant documents relating to liabilities			

PART C

DOCUMENTS RELATING TO EXPENDITURE

14.	(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 domestic helper(s)			
	(v) Documents relating to expenditure on conveyance			
	(vi) Debit and Credit Card statements of all cards			
	(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 payment of interest on bank and other loans			



(xv) Documents relating to the payment of taxes, including Income Tax and Property Tax			
(xvi) Other relevant documents relating to Expenditure			

Declaration:

1. I solemnly declare and affirm that I have made full and accurate voluntary disclosure of my income, expenditure, assets and liabilities from all sources. I further declare and affirm 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, expenditure or any other information included in this affidavit.
3. I understand that any false statement made in this affidavit may constitute an offence under Section 199 read with sections 191 and 193 of the IPC 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.

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 there from, 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 true copies of the originals.

DEPONENT "

**Jaspreet Singh v. Gurleen Kaur**

**2020(1)RCR(Criminal)646**

**Headnote: While determining quantum of maintenance, Court has to be aware not just about income of parties but also as regards social status enjoyed by them. It is difficult task for Court to assess income. Documents being in domain of husband wife bereft of requisite information required for assessing maintenance. Court issued directions to Family Courts and all Courts handling matrimonial litigations to insist upon parties to furnish affidavit of assets income and expenditure.**

The facts of the case were that an application under Section 125 Cr.P.C. was filed by respondent(wife) seeking maintenance from petitioner(husband).

The Punjab and Haryana High Court held that the best practices should always be followed particularly if the same are for the furtherance of efficient and effective justice dispensation. Furnishing of such affidavits would check the practice of playing "hide and seek" game in such cases where an attempt is made by a party to conceal the income and not come out with resources thereby forcing the other party to make tiring efforts to collect information which would otherwise be readily available with such party.

Further it is expounded that invariably there is colossal delay in disposal of cases pertaining to maintenance. In the present case itself the application under Section 125 Cr.P.C. had been pending since the year 2015 i.e. since last more than four years.

Consequently, the following directions were issued to Family Courts in the States of Punjab, Haryana and Union Territory of Chandigarh and also to all Courts handling matrimonial litigation in the said states:

- the Courts shall insist upon the parties to furnish "Affidavit of assets, income and expenditure" in the format reproduced above;

- the Courts shall generally follow the directions issued in *Kusum Sharma's case*, as have been reproduced above;
- the Courts would be at liberty to modify the format and the directions as may be deemed necessary in the facts and circumstances of the case;
- in exceptional cases, the Court may also dispense with the aforesaid requirement of furnishing affidavits especially in cases where the parties belong to the lowest strata of society and are absolutely not likely to be possessed of the sources detailed in the format or where the Court is of the opinion that directing the party to furnish such affidavit would cause unnecessary inconvenience to the party and is not likely to render any fruitful purpose;
- in case it is found that any of the party is making a deliberate attempt to conceal vital information or is trying to mislead the Court, then apart from the penal action which may be warranted on account of such concealment/false statement, it shall be open to the Court to consider drawing an adverse inference against such party if the conduct of such party so warrants;
- these guidelines be followed in all matrimonial cases including cases under Hindu Marriage Act, 1955, Protection of Women From Domestic Violence Act, 2005 Section 125 Cr.P.C, Hindu Adoption and Maintenance Act, 1956, Special Marriage Act, 1954, Indian Divorce Act, 1869, Guardians and Wards Act, 1890 and Hindu Minority and Guardianship Act, 1956.
- the Courts concerned may also issue directions to the parties with regard to filing of requisite affidavits even in pending cases in case it is felt that the parties are not forthcoming with the requisite information with regard to their sources of income;
- the Courts would be competent to issue any direction at any stage of the proceedings to any of the parties to elicit such information as may be required to reach at a just decision in the matter pertaining to award of maintenance;
- in case it is found that requisite information as regards resources of any of the parties is not forthcoming, the Courts could even consider appointment of a local commissioner to visit the place of abode or business of any of the parties so as to get an idea about the standard of living and social status of the parties.

