Indian Evidence Act 1872

Section 34 - Entries in Books of Account Including Those Maintained in an Electronic Form when Relevant

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34. [1] [Entries in books of account including those maintained in an electronic form] when relevant

[1] [Entries in books of accounts including those maintained in an electronic form], regularly kept in the course of business, are relevant whenever they refer to a matter into which the Court has to inquire, but such statements shall not alone be sufficient evidence to charge any person with liability.

Illustration

A sues B for Rs. 1,000, and shows entries in his account-books showing B to be indebted to him to this amount. The entries are relevant, but are not sufficient, without other evidence, to prove the debt.

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1. Substituted by Act 21 of 2000, section 92 and Schedule II, for "Entries in the books of account" (w.e.f. 17-10-2000).
