

CW-3 PW-2

C.C.No. 8447/2017

**IN THE COURT OF III ADDL. CHIEF METROPOLITAN
MAGISTRATE COURT, BENGALURU**

Witness Name	Adarsha Rao.B.
Father Name	B.Govinda Rao.
Age	53 years,
Occupation	Chartered accountant.
Resident address	Jayangar, Bengaluru.
Duly sworn on	16.02.2024.

**Sworn Statement of witness recorded u/s. 200 of
Cr.P.C.**

I am chartered accountant of Sanctuary Architects and Designers, Bengaluru. I had referred Raju Mettur to do the accounts for Sanctuary Architects and Designers . Since, Sanctuary Architects and Designers had bank account only in HSBC and Kotak Mahindra Bank. Which didn't to facility to pay Service Tax and TDS. Hence, Complainant company transferred the service tax and TDS amount to Raju Metur , S.B.I. account, which had online Tax payment facility. However, Accused Raju Metur did not pay this service tax and TDS amount to Government. He neither returned the said amount to complainant company nor paid to the Government. He misappropriated the said amount for his personal uses.

2. I had did audit for the year 2014-2015 and 2015-2016 and found that, accused has not paid the service tax of Rs.9,23,000/- and TDS of Rs.61,000/- . In this regard I have issued audit report and certificate for

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misappropriation of money. The document which I have been seen is letter issued to the Mr. Anshul Chuda who is proprietor of complainant company referring Raju Matur as accountant to work independently. The said letter not original .Hence, not marked.

3. Which I have been seen is certificate issued by me and my signature on the said certificate. The said certificate is marked as Ex.P.2. It has two pages the signature of witness are marked as Ex.P.2(a) and 2(b).

4. I had introduced the accused to Mr.Anshul Chuda. And on the basis of my reference Mr.Anshul Chuda appointed the accused as part time accountant to his company.

Cross examination. Advocate of accused called out. Absent.

For asking the accused to cross examination he prays time, Prayer is rejected and Cross examination of PW-2 is taken as nil.

(the statement of the witness is records in the open court)

ROI & AC.

III ACMM