

**On 27.01.2025 witness duly sworn:**

**Further Cross of PW-1 by Sri. S.R.N., Advocate for accused No.1.**

I didn't produced any documents regarding accused No.1 sent the cheques and cash to deposit in the Bank. Witness voluntary stated that, accused No.1 sent the cheque and cash through the other colleague. Mr.Raghu and Arun were went to the bank and deposit the cash and cheques. In this regard I have not produced any documents. I have no procedure to took the signature from the accused No.1 after collecting the money and deposit the cash to the bank. I didn't maintained document about cash and cheques deposit in the bank from whom. Witness voluntary stated that, in the year 2008 to 2010 there is no system operator to maintained the documents. I have produced the day to day cash

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books. I have produced the document regarding the cash and cheques deposit signed by accused No.1 who was in charge of account. Accused No.1 was tallied the day to day account and submitted the report to the accused No.2. Accused No.1 has qualified the tallied the account. Because, she was cashier. I don't remembered the education qualification of accused No.1. It is not true to suggest that, myself and my wife Prameela Dewanjee verified the day to day transaction of our showroom. It is true to suggest that, if any amount found shortage, the manager and account noticed to me. It is true to suggest that, that work has been made by the manager everyday. The Manager intimated to me on 07.09.2011 or 08.09.2011 regarding mismatching the shortage of cash. It is true to suggest that, I was verified the documents and accounts in every day. But, I have verified the documents and accounts in sometimes not everyday. Witness voluntary stated that, there is no fixed date to verified the documents and accounts. I couldn't able to say that, during the year 2008 to 2009, 2009 to 2010, 2010 to 2011 and 2011-2012 everyday transaction. Witness further voluntary stated that, I have verified the documents and accounts 75% of the days what submitted by the cashier and account manager. It is true to suggest that, During the year 2008-2009 and 2009-2010 I didn't have no knowledge about the mismatching accounts and cash. It is true to suggest that, account department must have knowledge regarding the day to day sale transaction. It is true to suggest that, the account manager should have show to me about mismatching accounts and cash in everyday transaction. The

account manager have not noticed to me regarding mismatching the account and cash during the year 2008-2009 and 2009-2010.

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It is true to suggest that, the duty of account manager has to collect the cash details, cheque details and also DD. It is true to suggest that, the duty of account manager have knowledge how much vehicles sold in our showroom. It is true to suggest that, it is duty of the accountant to collect the counter foils and sale receipt and cash receipts. It is true to suggest that, everyday at the end of the day should tally how much vehicles were sold and how much amount collected. It is true to suggest that, if not tallied the accounts at the end of the day, accountant has bring the knowledge to me. Our accountant have not noticed to me to mismatching amounts during the year 2008-2009 and 2009-2010. when I was verified the accounts and cash receipts I didn't found any mismatching account and cash receipts. It is true to suggest that, during the period of 2008 to 2012 there is no mismatching accounts of our showroom. It is not true to suggest that, the accused No.1 came to our showroom for asking the job in the 2012 at that time myself and accused no.1 made quarry. It is not true to suggest that, in the year 2012 without appointment letter till one month I was appoint the accused No.1. Witness voluntary stated, accused No.1 has left out our company in the year September 2011. It is not true to suggest that, In the year 2012 I was assigned the work part and part to the accused No.1. It is not true to suggest that, when the accused No.1 demanded to me to issue the Identity card and appointment letter she didn't came to our showroom. I have requested to the account manager and cashier in writing to rectify the account details. I didn't issued any

request to my auditor to re-audit our showroom accounts. After September 2011 I have orally instructed to my auditor to re-audit

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our showroom account. I forgotten our auditor name. Witness voluntary stated that, he name is Sundar Raju. Sundar Raju is not regular auditor of our showroom. Mr. Sundar Raju made the audit report during the period of 2008 to 2012. Witness voluntary stated that, different persons have made the audit, but, I didn't remembered their names. The auditor found the mismatching the accounts and cash during the year 2008 to 2012. I didn't remembered the auditor name to made the mismatching account during the above said three year period. It is not true to suggest that, there is no mismatching account in the period 2008 to 2012. It is not true to suggest that, I have deposing false evidence against accused persons. I didn't remembered who collect the cash in the month of May 2011. Witness voluntary stated that, in the month of May 2011 Parvathi was collected the cash. I could not say how much sale transaction in the month of May 2011.

**Advocate for accused No.2 prays time for further cross examination of PW-1. Hence, deferred.**  
**(the statement of the witness is records in the open court)**

ROI & AC.

III Addl.C.J.M., Bengaluru.