Witness present and duly sworn on 02.04.2026.

Further cross examination by Sri.SCB advocate for the plaintiff:-

11. I can produce balance sheet and profit and loss account of defendant for the year 2025-26. We have received the GST input tax mentioned in invoices to credit of our account. Witness again states that I have to check and say about it. Generally, we receive invoices within one month from the date of supply of materials. Generally, such invoices are issued with E-way bills. Generally, we receive invoices at our office with necessary endorsement. Generally, we make payment after receiving documents of delivery of goods.

12. Witness is confronted with Ex.P7 and he admits that their company has confirmed the balance amount in page No.77. I cannot say, if there was exchange of whatsapp messages between plaintiff and defendant as per Ex.P4. I do not know official email ID of our company. On going through Ex.P16 page No.105, witness admits that same was sent through email of defendant by one Mr.Sachin of Accounts Department of defendant. It is false to suggest that defendant is liable to pay Rs.35,05,820/- to plaintiff with interest and late payment fees.

13. We have not filed any documents of MSME to show actual outstanding amount payable to plaintiff. I have to check, if Director of our company is running two other companies out of profit earned from defendant company. It is false to suggest that in order to avoid payment of dues to plaintiff, we have invested the profit earned by our company in other companies.

14. Contents of my affidavit enclosed with IA No.1 with regard to statement that “Defendants could not safely store said documents, due to which the financial documents were not traceable” is true and correct.

Re-examination:- Nil.

(Typed to my dictation in the open court)

R.O.I & A.C.,

(ANAND T. CHAVAN)
LXXXIV Addl. City Civil & Sessions Judge,
(CCH-85) Commercial Court, Bengaluru