

**WITNESS CALLED AND DULY SWORN ON 27.10.2025.****CROSS EXAMINATION BY SRI.L.A.K., ADVOCATE FOR THE DEFENDANT:-**

1. I have produced GST certificate shows that, I am the Owner of 'M/s. Vaishnavi Labels and Accessories'. The document is not in the Court file. It is false to suggest that, I am not the Owner / Proprietor of 'M/s. Vaishnavi Labels and Accessories' and I do not have any authority to file this case. It is false to suggest that, with intentionally I have not produced GST certificate as I do not have ownership of the firm.

2. It is false to suggest that, I have not mentioned the details of amount due and Invoice numbers in the Plaintiff. It is false to suggest that, I have not supplied the goods, that is the reason I have not mentioned the details in the Plaintiff.

3. I have submitted the Invoices 2021 onwards. It is false to suggest that, in the year 2020 we have no transactions with Defendant, therefore there is not Invoices pertaining to year 2020. I do not have any impediment to produce the Invoices pertaining to year 2020. In the year 2019-2020, there was a transaction worth Rs.6,79,083.14 is a total outstanding including previous year balance carry forward. There is no statement of Invoice No.2179, 2189, 2194, 2228, 2229, 2232, 2230, 2254, 2255, 2256 reflected in Court file. It is false to suggest that, I have not supplied goods of above named Invoices, therefore I have not submitted the Invoices before the Court.

4. It is false to suggest that, I have produced any documents to show outstanding from 2013 to 2023. Witness volunteers the outstanding due I have claimed amount of those documents has been submitted. It is false to suggest that, there was no transactions with Defendant from 2013 to 2021, therefore I have mentioned in statement of Accounts.

5. It is true to suggest that, the financial year starts from 01<sup>st</sup> April to 31<sup>st</sup> March in each year. I am maintaining the accounts in each year. It is false to suggest that, I have not produced Ledger statement in the year 2021, 2022 and 2023. It is false to suggest that, I have manipulated the statement to get benefit from the Defendant.

6. I have adopted the procedure to supply the goods along with Invoices and delivery challan will be supplied on same day. There is no signature in Ex.P.7. The goods supplied by me and through transport portal. The goods mentioned in Ex.P.7 were supplied by me only. Accounts Vinod signed in Ex.P.7(a). It is false to suggest that, the Accounts Vinod has not signed in Ex.P.7(a). In Ex.P.8 out of 05 people, one of their brother has signed it. I have not produced any documents to show that, 04 brothers are there. At present I am unable to say the name who has signed in Ex.P.8. There was no signature in Ex.P.8(a).

7. Vinod has signed in Ex.P.9. It is true to suggest that, in Ex.P.9(a) date is mentioned as 18.01.2023 and Ex.P.9 date is mentioned as 16.01.2023. Vinod has signed in Ex.P.10. In Ex.P.10 date is mentioned as 15.01.2023 and in Ex.P.10(a) date is mentioned as 14.01.2023. Ex.P.10(a) does not contain signature of any one. There is no date and signature in Ex.P.11 and Ex.P.11(a). I cannot say the name of the person who signed in delivery challan at Ex.P.12(a). It is false to suggest that, I have not sent any goods as mentioned in Ex.P.13 through 'Portal'. It is true to suggest that, the date mentioned in Ex.P.13 as 07.01.2023 and date mentioned in Ex.P.13(a) is 03.01.2023. Witness volunteers that, after supplied the goods I have raised the Invoice and subsequently took the signature of Defendant.

8. It is true to suggest that, in Ex.P.19 to 21 Vinod has signed. It is false to suggest that, I am falsely deposing as Vinod is also signed other Invoices. Defendant is proprietorship concern. Smt.Renuka is the Proprietor of Defendant concern and I have never seen her. I was not know Vinod Kumar is the husband of Renuka, but subsequently I came to know that.

**FURTHER CROSS EXAMINATION: DEFERRED.**

(Typed to my dictation in open court.)

R.O.I & A.C.,

sd/-

(VIDYADHAR SHIRAHATTI)

LXXXII ADDL. CITY CIVIL & SESSIONS JUDGE,  
BENGALURU.