



**DATED: 17.01.2026 PW.1 PRESENT AND OATH IS ADMINISTERED.**

**FURTHER CROSS EXAMINATION BY SRI.AS ADVOCATE FOR DEFENDANT:**

6. It is true that it is of common practice that whenever a completely filled up cylinder is supplied the empty cylinder would be brought back. Witness says for the 1<sup>st</sup> time completely filled cylinder would be provided and thereafter whenever it gets empty it will be replaced with a refill. It is true that at the Nagarbhavi Unit we have supplied excess cylinders on a particular date. It is not true to suggest that in the same manner within 2 or 3 days of gap similar supplies are made to other units. It is true that when there is supply of excess cylinders to one unit there are also supplies made to the other units which is reflected from the ledger extract produced by us. It is true that on the day when large number of cylinders are supplied there is no taking back of empty cylinders as per the ledger extract produced by us. There was no empty cylinders available at the unit and no communication in writing is made to the particular unit asking for sending back the empty cylinders.

7. It is true that as per our ledger extract from February 2014 till the date of last supply whatever cylinders has been supplied corresponding empty cylinders have been taken back. Witness further says empty cylinders from all the units have not been received. I do not remember the year for which empty cylinders in large numbers being not received. In between 2013 to 2024 except the letter at Ex.P.16 there has been no communication in writing with the defendant with respect to non supply of the empty cylinders from any of its units.

8. The receipts produced and marked at Ex.P.4 & 17 to 25 have been written by our delivery boys at the time of delivery. If it is asked whether these delivery challans are cross verified by the manager of the defendant, witness says the delivery challan have been issued after cross verification. There is not letter or email communication with the defendant immediately upon noticing empty refills not being received on a particular date.

9. We use to raise invoices for payments against supplies on daily basis. We maintain invoices in the office. As

it is a running account it cannot be said that under which invoice pertaining to which month what has been the amount due. Witness is shown copy of the letter dated 29.07.2024 and witness admits that it is a letter sent by the plaintiff to the defendant. The same is marked as **Ex.D.1**. The said letter is issued by one Mr.Keshavamurthy, the husband of the owner of plaintiff who was not its partner. It is true that as per the said letter at Ex.D.1 from 23.03.2014 to 31.03.2014 there has been a balance of Rs.5,18,819/- due to the plaintiff. With respect to the said amount till date apart from this suit no notice or any proceeding is initiated for recovery of the same.

10. It is true that subsequent to 2021 the defendant reduced taking supply from the plaintiff and was taking supplies from other agencies. It is true that from January 2022 the supplies had drastically come down. Witness says from January 2023 it had completely stopped. It is false to suggest that because the defendant stopped taking supplies from us we issued the notice and filed this suit. It is false to suggest that for the supplies made to the defendant by the plaintiff as on 2023-24 the amount due by the defendant is only Rs.26,747/- and not the amount as claimed by us. It is false to suggest that

no empty refills are due by the defendant to the plaintiff and we have filed a false claim to that effect.

11. We have engaged the services of one Mr.Sharath the Chartered Accountant. I do not remember since when the said CA has been looking after our accounts. There use to be a person coming from the office of the CA to collect the details of accounts from us. When I joined the plaintiff one Mr.Shekar was the chartered accountant who was along with Sharath. It is true that every account of the customer would be closed on 31<sup>st</sup> of March of every year. I can produce the annual balance sheets of the plaintiff it required. The balance sheets of the plaintiff has been duly verified by the chartered accountant. It is false to suggest that the ledger entries which are carried out on the tally platform can be edited at any time. It is false to suggest that to make a false claim against the defendants I have produced the falsified ledger extracts. It is false to suggest that I do not have the complete knowledge to depose in this case. It is false to suggest that I am deposing falsely before the court.

**Re-Examination:** Nil.

(Typed to my dictation in the open Court.)

Com.O.S. 235/2025  
PW.1

**R O I & A C**

**(ARJUN S MALLUR)  
LXXXV ACC & SJ, BENGALURU.**