

WITNESS CALLED AND DULY SWORN ON 12.03.2025.**CROSS EXAMINATION BY SRI.R.P.K., ADVOCATE FOR THE DEFENDANT NO.9:-**

1. I am having office cum residence at Bangalore. i.e. No.150/m, 3rd cross, 29th Main, Nandini Layout, Bangalore – 560096. Since 2021, I am practicing as Chartered Accountant. I have may clients.

Question: While preparing I.T. returns and balance sheet, will you call upon the client to furnish all documents having financial transactions or not ?

Answer: If the new customer approached me, I will verify the earlier financial year audited balance sheet and there is no necessary to call for the customer to produce all financial year transactions.

It is true to suggest that, once I have I.T. returns and balance sheet filed before the authority, then I will return the documents to the client furnished by them.

2. It is true to suggest that, we are filing I.T. returns online. I have filed I.T. returns of the plaintiff from my user I.D./ login I.D. It is true to suggest that, by using the clients credentials, I can download it and get the print out of all the documents filed on behalf of client. Witness volunteers the C.A. will upload the I.T. audit report from C.A. login, same has to be approved by the client from his user I.D.

3. Ex.P.8 – Balance sheet issued by Me.

Question: Have you issued Ex.P.8 on the request of the plaintiff being filed in this case or not ?

Answer: No. I have not issued for such purpose.

I have signed Ex.P.8 on the date of filing the I.T. audit report. I don't remember that, whether I have downloaded from website of Income Tax and taken print out of what I filed. It is true to suggest that, In Ex.D.79, I do not find the name of 'Sampoorna, VV Puram'. It is true to suggest that, Ex.D.79 is uploaded by Me with I.T. authorities. It is true to suggest that, in Ex.P.8, UDIN number is printed and in Ex.D.79 UDIN number is in hand written. It is true to suggest that, Ex.P.8 not uploaded in I.T. authorities. Witness volunteers because when I have prepared Ex.P.8, filling the I.T. form, Advance for 'Sampoorna Rs.14.00lakhs and Advance for Sampoorna Rs.14.00lakhs' has not been accepted in the ITR form, So, I have regrouped that Debtors and Advances group / column and merged the total of 'Advance for Sampoorna Rs.14.00lakhs and Advance for Sampoorna Rs.14.00lakhs' to Debtors and Advances column.

4. I don't remember, balance sheet for the assessment year 2020-2021, whether Advances under the head of Sampoorna VV Puram shown or not.

Question: Have you seen any documents pertaining to 'Advance for Sampoorna Rs.14.00lakhs and Advance for Sampoorna Rs.14.00lakhs' ?

Answer: Since it is carry forward from the previous year audit report, so I have not asked the Plaintiff to produce the documents.

It is false to suggest that, For the first time, Advance for Sampoorna, VV Puram was shown in the year 2021-2022.

Question: Whatever uploaded in the Balance sheet along with I.T.

returns, showing one head or number of names under properties and Assets, will go the I.T. authorities and that balance sheet accepted by the authorities as it is ?

Answer: No. The Department cannot accept.

It is true to suggest that, the balance sheets is annexure to the I.T. returns. There is no format in the I.T. department for filing balance sheet. The balance sheet will be filed as per accepting account principles.

5. My native place is Ananthpur. I am not relative of the Plaintiff No.1. It is false to suggest that, in order to help the Plaintiff No.1, I have concocted the document and issued as per the Ex.P.8. It is true to suggest that, on the basis of 02 entries mentioned in Ex.P.8, i.e. 'Advance for Sampoorina Rs.14.00lakhs and Advance for Sampoorina Rs.14.00lakhs' is Loan or Agreement.

RE-EXAMINATION : NIL

(Typed to my dictation in open court.)

R.O.I & A.C.,

sd/-

(SUMANGALA S. BASAVANNOUR)
LXXXII ADDL. CITY CIVIL & SESSIONS JUDGE,
BENGALURU.