

WITNESS CALLED AND DULY SWORN ON 02.04.2025.**FURTHER CROSS EXAMINATION BY SRI.R.P.K., ADVOCATE FOR THE DEFENDANT NO.9:-**

22. It is true to suggest that, liability to show the payment of Rs.28,00,000/- in the name of Sampoorna in the balance sheet to be filed in I.T. return starts from the date of payment and it ends once the transaction culminated into the sale deed. Witness volunteers along with schedules of the balance sheet. I have collected Page no.153 of the balance sheet of Ex.P.8 from my Auditor. Page No.153 of Balance sheet of Ex.P.8 is downloaded from our Auditor's computer not from the Website of Income Tax. It is true to suggest that, In Ex.P.8 under the heading of Debtors and Advances amount of Rs.1,43,87,202/- Integer could not found in Ex.D.79. Witness volunteers 03 items in page no.153 of Ex.P.8 put together, which is equal to page no.619 of Ex.D.79. Ex.D.76 filed on 27.01.2022. We have done aforesaid re-consolidation stated by the Me before filing I.T.returns.

23. **Question:** Nothing was prevented you to file Ex.P.8 balance sheet along with Ex.D.79 ?

Answer: There was no specific column in ITR to mention these two items i.e. Debt and Advance for Sampoorna separately, hence I have clubbed it.

Question: Why did you not filed the exact balance sheet under Ex.P.8 to I.T. department and showing the name of Sampoorna ?

Answer: My Auditor prepared the balance under Ex.P.8 at pg no.153, then while filing the return of income, he could not

mentioned it separately and he clubbed it.

It is false to suggest that, Ex.P.8 is fabricated and created document for the purpose of this case.

24. **Question:** Is it, Consolidated figure mentioned in Ex.D.67 will be Rs.45,53,868/- ?

Answer: Based on Ex.D.67 I cannot say what is the consolidated figure.

Question: Is it, The Rs.28,00,000/- said to have been paid to the Defendant, included in which item of I.T. returns at Ex.D.67 or separately shown in his name ?

Answer: It is not separately shown, Different schedules have been clubbed and netted off and shown under Current liabilities and Sundry Creditors at pg no.44 of Ex.D.67.

It is false to suggest that, The entry in Ex.P.7 showing the name of Defendant and Rs.28,00,000/- is fabricated.

25. **Question:** Your Wife has not declared in her I.T. by showing that, she has paid Rs.28,00,000/- to you ?

Answer: She has paid the total advance including her share and it shown in her books of account.

It is true to suggest that, she has not paid Rs.28,00,000/- to the Defendant either in Cash or in Bank transfer. Witness volunteers she has paid through Me. I do not have any documents to shows that, the amount of Rs.28,00,000/- transferred by My Wife to Me. Witness volunteers I have brought her cash and paid to the Defendant. It is false to suggest that, My Wife did not possessed Rs.28,00,000/- with her. It is false to suggest that, to convert the

I.T. records for recovery of illegal money lending.

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.