

**WITNESS CALLED AND DULY SWORN ON 16.02.2026.****FURTHER CROSS EXAMINATION BY SRI.B.A.J., FOR THE ADVOCATE FOR THE PLAINTIFF:-**

62. I have an idea about Ex.D.95. IT department has not submitted IT documents prior to 2016-17. I do not know as Plaintiff No.2 has not filed IT returns prior to 2016-17, therefore IT department has not produced IT documents from the year 2012 and 2016. It is false to suggest that, after the year 2012-13 the IT has made filing online and there was no option for filing of details of balance sheet.

63. I have declared the amount received from the plaintiff in my IT returns as loan. I have also declared repayment of amount to the plaintiff in my IT returns. I have not produced IT returns document before the court. It is false to suggest that, since I have not paid loan amount to the plaintiff, therefore I have not produced the IT returns document before the court. It is false to suggest that, Ex.D.95 is not relevant for this case, but I have called those records to prolong the case.

**RE-EXAMINATION : NIL**

(Typed to my dictation in open court.)

R.O.I & A.C.,

sd/-

(VIDYADHAR SHIRAHATTI)

LXXXII ADDL. CITY CIVIL & SESSIONS JUDGE,  
BENGALURU.