

IN THE COURT OF LXXXII ADDL. CITY CIVIL & SESSIONS
JUDGE, BENGALURU CITY (CCH-83)

COM.O.S.NO.1443/2014

Duly sworn on:- 07.02.2025
PW-2

Name	Avinash
Father's Name	Sathyanarayana
Age	29 years
Occupation	Chartered Accountant
Residence	Bengaluru

EXAMINATION IN CHIEF BY SRI.G.N., ADVOCATE FOR THE PLAINTIFF:-

Since 2020-2021, I have been Audited the Accounts of Plaintiff No.1. Now I see the Ex.P.9, it is I.T. returns of Plaintiff No.1 for Assessment year 2021-22. Now I see the Ex.D.77, it is Balance sheet at Page No.619 of ITR Assessment year 2021-22. Balance sheet at Ex.D.77 and Ex.P.9 are Audited and filed by Me, both Balance sheet Ex.D.77 and Balance sheet annexed in Ex.P.9 are one and same. Signature found of Ex.D.77 and Ex.P.9 are pertaining to Me.

In Balance sheet in Ex.P.9, entries shown under Properties and Assets column as Advance for Sampoorna VV Puram – G5, mentioned Rs.14.00lakhs and entry shown under Properties and Assets column, Advance for Sampoorna VV Puram – S5A, mentioned Rs.14.00lakhs, But those entries are not found in Ex.D.77 since that has been regrouped into the Debtors and

Advances column. While filing the I.T forms, only one Debtors and Advances column will be there, in the 1st balance sheet i.e. Ex.P.9 there were 03 items related to Debtors and Advances group. So, the balance sheet prepared by Me was not fit to I.T. So, I have prepared the another balance sheet i.e. Ex.D.77 merging the 03 advance items into one Debtors and Advances column. So, the total will not be any difference from Ex.P.9 and Ex.D.77.

**CROSS EXAMINATION: DEFERRED AT THE REQUEST OF
ADVOCATE FOR DEFENDANT.**

(Typed to my dictation in open court.)

R.O.I & A.C.,

sd/-

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