

**DATED: 06.02.2026 PW.1 PRESENT AND OATH IS ADMINISTERED.**

**FURTHER CROSS EXAMINATION BY SRI.V.P. ADVOCATE FOR DEFENDANT:**

Now I have seen Ex.P.45. This is the statement of account internally maintained by the plaintiff. Usually we preserve the records for about 5 to 10 years. As a part of statement of account we also preserve the invoices for the reasonable time. Usually we send original invoice to the consignee and we retain the duplicate copy with us. We have no practice to send the invoices through email.

Now I have seen Ex.P.46 & P.47. Ex.P.46 & P.47 are the original invoices. In Ex.P.47 there is a provision for acknowledgment of delivery by the dealers. The portion cited by the witness marked as **Ex.P.47(a)**. Ex.P.47 does not indicate the acknowledgment of goods by the defendant. As per Ex.P.45 statement of account the date of first shipment was 29.01.2016 and last shipment was on 25.04.2022. We have collected a sum of Rs.1,25,000/- from defendant towards security deposit and dealer deposit. Out of Rs.1,25,000/-, Rs.25,000/- is towards dealer deposit. The said Rs.1,25,000/- is not reflecting in Ex.P.45. It is not true to suggest that Ex.P.45 does not indicate many such transactions. It is not true to suggest that

the defendant has not received the goods mentioned in Ex.P.47.

I am unable to say how many invoices we have raised in between 29.01.2016 and 25.04.2022. We have produced 17 invoices in this case. The claim of the plaintiff is with respect to 17 invoices and therefore we have not produced all the invoices except 17. In my opinion the dispute is with respect to 17 invoices. There is no formal exchange of letter or any documentation with respect to appointment of dealership. Before granting dealership we verify the establishment documents of the proposed dealers. We have given several rebates to the defendant and those rebates are reflecting in statement of account marked as Ex.P.45. The credit notes issued by the plaintiff are also reflected in Ex.P.45. As per Ex.P.45 the total value of the invoices with effect from 01.07.2017 is Rs.4,63,99,989/- inclusive of GST. As per Ex.P.45 the total value of the receipts inclusive of credit note, security deposit, dealer deposit and rebate from 01.07.2017 is Rs.6,19,97,815.95/-. The opening balance as on 01.07.2017 was Rs.1,82,01,025.49/-. Right now I cannot compute and say what is the total value of rebate given to the defendant. It is true to suggest that Ex.P.2 & P.3 do not indicate the acknowledgment of goods by the defendant.

(Upon the request of advocate for defendant further cross examination deferred)

(Typed to my dictation in the open Court.)

**R O I & A C**

**(JITHENDRANATH C.S.)  
LXXXVI ACC & SJ, BENGALURU.**