

**DATED: 19.02.2026 PW.1 PRESENT AND OATH IS ADMINISTERED.**

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

Now I have seen Ex.P.45. Among the invoices we produced, the invoice bearing No.1731064216 dated 31.10.2017 has highest value of Rs.13,16,880.00/-. The invoice bearing No.1731110068 dated 13.02.2018 has lowest value of Rs.1,887.90/-. I have gone through the accounts maintained by the defendant and produced along with the Written Statement. I have not verified the payment details described in Ex.D.1 to D.9. I have not stated before the Court that we have adjusted the payments to invoice to invoice. We maintained running account. Right now I cannot say what is the mode of receipt of Ex.P.42 letter. We have obtained Ex.P.43 through the Website. I believed that Ex.P.43 is the advertisement given by the defendant, but I have not ascertained whether the same was given by the defendant or not. I am not sure that whether we have given any advertisement of our company in the same website. It is not true to suggest that we have produced Ex.P.42 & P.43 to misguide the Court. In the MFMS system for the purpose of retail business POS is required. For the purpose of wholesale business no POS is required. In MFMS system the subsidy

would be directly remitted to the account of end-user in case of retail sales. Plaintiff has raised request in MFMS for supply of fertilizers to the respective dealers. If such a request is made the defendant was required to approve the same. Now I have seen Ex.P.48. As can be seen from page No.56 the date of invoice was 29.06.2017 the said portion is marked as **Ex.P.48(a)**. The corresponding invoice found at Ex.P.45 at page No.39, the portion is marked as **Ex.P.45(a)**. The relevant invoice number is 700795110460. Now I have seen page No.57 of Ex.P.48. The invoice number found in the said page is 2100025530 dated 30.09.2017. Corresponding entry does not found at Ex.P.45. Witness once again gone through Ex.P.45 and submit that invoice No.2100025530 reflected in Ex.P.45 on the date 27.09.2017. The said portion marked as **Ex.P.45(b)**. It is not true to suggest that we have manipulated MFMS data in order to take direct benefit and also make a false claim. To the best of my knowledge MFMS is still operating.

**RE-EXAMINATION - BY ADVOCATE FOR PLAINTIFF:**

Ex.P.19 & 20 are delivery challans of Ex.P.2 & P.3.

(Typed to my dictation in the open Court.)

**R O I & A C**

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