

DATED: 30.10.2024 PW.1 PRESENT AND OATH IS ADMINISTERED.

FURTHER CROSS EXAMINATION BY ADVOCATE SRI.K.B.M FOR DEFENDANT:

It is true to suggest that from January 2016, I started transacting with the defendant. I am unable to say right now the volumes of transaction made with the defendant. I have not produced all the transaction particulars made with the defendant. The last invoice was raised on 25.04.2022. During the transaction made with the defendant, I was raising the credit notes and debit notes also. I am unable to say right now that we have raised debit note of Rs.18,84,729/- from 2016 to 2022. It is not true to suggest that we had a habit of selling the expired goods to the defendant. The witness has been drawn the attention of Ex.P.34 and asked that in the said statement of account it is mentioned some of goods have been expired and expired goods have been sold. Witness answered that when we sold the goods they were within the expiry date, probably the goods must have expired during storage by the defendant. We have not exchanged any goods on account of their expiry. It is true to suggest that we have not stated anything with respect to credit note and debit note in the plaint. It is true to suggest that we have given several rebates to the defendant as can be seen

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from Ex.P.34. Now I have seen Ex.P.34 as per this document we are liable to pay a sum of Rs.39,924/- to the defendant. Witness volunteers that due to delay payment we were imposing the interest, subsequently upon the request of the defendant we were waiving off the said interest, the said portion is shown as Rs.39,924/-. Ex.P.2 to Ex.P.18 are the invoices raised by us, they are the part and parcel of the plaint. The dispute in this case is with respect to the transactions between 2019 to 2022. Ex.P.2 is dated 08.03.2019. It is true to suggest that from 08.03.2019 to 30.03.2019 we have raised 6 invoices. It is true to suggest that the present suit has been filed on 27.09.2023. We have not mentioned in the plaint with regard to the total amount received from the defendant during the transactions. Right now I am unable to answer your question that from 2016 to 2022 the total value of the sales to the defendant was Rs.6,80,60,680/-. It is true to suggest that the defendant has made all payments by way of cheques, demand draft and RTGS. Right now I am unable to answer your question that the defendant has made a total payment of Rs.6,61,24,005/-. It is not true to suggest that the defendant is liable to pay Rs.19,36,675/- only. The defendant has deposited Rs.1,25,000/- with us as security deposit. The said amount is

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refundable one. It is not true to suggest that after adjusting the credit note the plaintiff is liable to pay Rs.73,054/- to the defendant. Upon my instruction my counsel has issued legal notice to the defendant. It is true to suggest that we have not mentioned either in the legal notice or in the plaint with respect to the payments made by the defendant, credit and debit notes raised. It is true to suggest that we have issued Ex.P.35 legal notice calling upon the defendant to pay Rs.26,03,128.46. Except, a condition in the invoice there is no separate invoice with respect to payment of interest. It is not true to suggest that in order to substantiate the claim made in the legal notice, we have fabricated the invoices. We have paid sales tax on the invoices marked as Ex.P.2 to Ex.P.18. We have not produced any bank statement, since we have produced the account statement. We have not mentioned in the audit report with respect to the payments to be made by the defendant, but we have mentioned the total outstanding balance payable our customer. It is true to suggest that the said amount is not shown in the plaint. It is true to suggest that the entire transactions with the defendant has not been narrated in the plaint. It is not true to suggest that I have deliberately suppressed the entire statement of accounts pertaining to the

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defendant. The last invoice was raised on 25.04.2022. It is not true to suggest that the claim is barred by limitation.

Re-examination: Nil.

(Typed to my dictation in the open Court.)

R O I & A C

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