

DATED: 09.06.2025 DW.1 PRESENT AND OATH IS ADMINISTERED TO THE WITNESS AND INTERPRETER SRI.BASAVARAJ KATTE

CROSS EXAMINATION BY Smt.N.M ADVOCATE FOR PLAINTIFF:

15. I have been doing business with the plaintiff since 9 years. It is true to suggest that I fall under MCF (plaintiff) under Coimbatore and Trichy divisions. I was dealing the products of plaintiff in Dindigul District. Two employers are working under me. They are Smt.Bhuvaneshwari and Smt.Kiruthika. The person by name Muthu you suggested was never worked under me. I am the sole proprietor of the defendant firm. It is true to suggest that I sell the products of the plaintiff to the sub-dealers and also to the farmers. I have 30-40 sub-dealers. I have maintained the list of sub-dealers in the office. I can prepare and produce the list of my sub-dealers to the court. It is true to suggest that the sub-dealers would make payments to me directly. I deliver the goods to the sub-dealers through lorry shipments. It is true to suggest that sometimes I would place purchase order with the plaintiff with a request to deliver the consignment to the sub-dealers directly and such circumstances the plaintiff would deliver the goods to my sub-

dealers. It is true to suggest that I place purchase orders to the plaintiff over a phone. It is true to suggest that Shanmuga Agro, Raayan Traders, New Golden Agro Service Fertilizer dealer, Annakamachi Agencies and VAP Agencies are my dealers. It is not true to suggest that Shanmugam Traders is also my dealer. Right now I am unable to say how much turn over I have made during Covid-19 pandemic i.e., from 2020-2023. Without going through the account I am unable to say whether I incurred loss or not during Covid-19 pandemic. I had faced difficulty in recovery of outstanding dues from my sub-dealers. I am a B.A (Economics) Graduates. I can read and write English.

16. The attention of the witness drawn towards the paragraph No.4 of the Written Statement he has gone through the same. I was making advance payment to the plaintiff depending upon the type of the product. If I placed order for Urea I was making advance payments. I was making advance payment depending upon the prevailing situations. The attention of the witness drawn towards Ex.P.8. I am unable to say how much advance I have made towards purchase of goods mentioned in Ex.P.8. After verifying the accounts maintained by

me I can say how much advance I have paid on Ex.P.8. Now I have gone through Ex.D.1. I am unable to verify from Ex.D.1 that whether I have made advance payment towards Ex.P.8 or not. I was maintaining running account with the plaintiff. If the goods are delivered to the sub-dealer, the sub-dealer acknowledges the delivery of goods on the delivery challan. At the time of obtaining dealership I made communication with the plaintiff through my letter head. I was also making communication with the plaintiff through letter head if there is any complaint with respect to the goods. I can identify my letter head. Now I have been shown a letter. Having gone through the letter witness states that this is not my letter head, the seal and signature is also not of mine. The letter confronted to him is treated as disputed letter and marked as **Ex.P.42**. The signature found on Ex.D.1 is my signature. The said signature marked as **EX.D.1(a)**. It is not true to suggest that the signature now shown to me is not my signature. The said disputed signature is marked as **Ex.P.42(a)**. My accountant Mr.Ashok has maintained Ex.D.1. Mr.Ashok is not my employee. Mr.Ashok maintains the account both manually and also electronically. On the basis of invoices I provided and also

data I supplied Ex.D.1 has been generated by Mr.Ashok. On the basis notes I prepared Mr.Ashok has maintained Ex.D.1. I have no impediment to examine Mr.Ashok subject to his willingness and availability.

17. I have received Ex.P.35 but I unable to say on which date I have received it. I am unable to say whether I have received Ex.P.35 personally or my employees have received it. Now I have seen Ex.P.38 and Ex.P.39. The seal found on these documents are not of my entity and the signatures are also not of my employees. I do not remember whether I have given advertisement in the electronic media or not. Now I have seen a document I am unable to say whether this advertisement is given by me or not. The address shown in the said advertisement is of my business establishment. The said advertisement is marked as **Ex.P.43** subject to production of certificate u/Sec.63 of BSA. It is not true to suggest that the seal found on Ex.P.38 and Ex.P.39 is of my business establishment. It is not true to suggest that the signatures found on Ex.P.38 and Ex.P.39 are of my employees. It is true to suggest that I have issued reply notice as per Ex.P.40. In Ex.P.40 I referred a letter dated 13.01.2020. I can produce the

said letter. I am unable to say how much of money Mr.Rajkumar has misappropriated. Only After verifying the large of number of invoices I can quantify the misappropriation made by Mr.Rajkumar. I have not made any payments to Mr.Rajkumar. Witness volunteers that Mr.Rajkumar was preparing bills in my name and he was not supplying goods to me. Before 2020 I came to know that Mr.Rajkumar misappropriated funds. By that time there was no facility of E-way tracking and therefore, I could not able to trace the money misappropriated. I have intimated the misdeeds of Mr.Rajkumar to the plaintiff company but the plaintiff company has not responded to my complaint. One Mr.Kumar accompanied with me to the court to me.

Question: Is it possible to find out the invoices (Ex.P.2 to Ex.P.18) in which Mr.Rajkumar allegedly misappropriated the funds?

Answer: Without going through in detail I cannot segregate the invoices in which Mr.Rajkumar misappropriated the funds.

18. I have made payments against the goods I have received. Right now I am unable to say that whether I have made payments against all invoices marked as Ex.P.2 to

Com.O.S.1104/2023
DW.1
R N Suresh Kumar

Ex.P.18.

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

(Typed to my dictation in the open court.)

R O I & A C

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