

DATED: 02.09.2025 DW.1 PRESENT AND OATH IS ADMINISTERED TO THE WITNESS AND INTERPRETER SRI.BASAVARAJ KATTE

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

19. I have not produced list of sub-dealers but I can produce the same if called upon to do so. I have not computed the quantum of money Mr.Rajkumar misappropriated. We have made payments against Ex.P.2 to Ex.P.18 but I am unable to say how much we have paid. I am unable to say whether we have received or not, the materials described in Ex.P.2 to Ex.P.18.

Suggestion: You have received entire material described in Ex.P.2 to Ex.P.18?

Answer: I have not gone through Ex.P.2 to Ex.P.18 but I have furnished the particulars of the materials what I have received.

20. Ex.D.1 indicating VNo in column No.2. I do not know what is the full form of VNo. One Mr.Ashok, my Accountant has prepared statement as per Ex.D.1. Attention of the witness drawn towards entry dated 31.12.2018 in Ex.D.4 captioned as 'rate difference' and asked what is this rate difference. Witness answers that the said amount is the concession given by the

plaintiff. The said concession was giving in the form of credit note. The plaintiff company was periodically issuing statements, in the said statements credit note/concession was reflecting. The plaintiff was not issuing any credit notes but the concessions were reflecting in the statements. Such statements might be in the custody of my accountant and we preserve such statements for a period of 2 years. The 'rate difference' is not with respect to any particular invoice but it is with respect to the concession given for a particular period. I can identified the statement prepared by the plaintiff. I can get back after consulting my accountant to identify the statement prepared by the plaintiff.

Question: Have you claimed rebate of Rs.18706.8 and Rs.17606.4 now shown to you in Ex.D.4?

Answer: Without consulting my accountant I cannot answer this question. The said portion is marked as **Ex.D.4(a)**.

Question: Have you claimed rebate of Rs.25,262/-, Rs.6630/-, Rs.6240/- and Rs.1100/- now shown to you in Ex.D.4?

Answer: Without consulting my accountant I cannot answer this question. The said portion is marked as **Ex.D.4(b)**.

21. In Ex.D.4 we have not mentioned the corresponding

invoice number in which we have claimed rebate in the form of 'rate difference'. I am not aware of the fact that whether we have accounted Rs.41,17,018/- in Ex.D.1 or not. It is true to suggest that column No.5 of Ex.D.3 indicates the rates in which we have purchased goods from the plaintiff. It is true to suggest that as per Ex.D.3 in during 2017-2018 the price of one unit of Urea was Rs.272.4. It is not true to suggest that although the price of Urea was Rs.272.4 per unit during 2017-2018, I have incorrectly shown in my statement (Ex.D.3) that the price of Urea was Rs.265/- per unit. It is not true to suggest that in this manner I have short accounted Rs.94,227/- in my statement. In the letter head of the defendant on 14.08.2024 we have described the payments made to the plaintiff. The said document is a true statement. Now I have seen the said document and the same is marked as **Ex.D.24**. Now I have seen Ex.P.42. The said document is prepared on the letter head of the defendant.

22. We have registered under Mobile Fertilizer Monitoring System (MFMS). It is true to suggest that my dealer ID is 221977. Now I have seen a screenshot said to have obtained from website of MFMS. My dealership number is properly

mentioned but agency name is wrongly mentioned. My agency name is Pavitra Agency but it is wrongly mentioned as Pavitra Agencies. The said document is marked as **Ex.P.44**. The transaction between Plaintiff and defendant would be recorded in the MFMS system. It is not true to suggest that whenever the plaintiff supplies fertilizer to the defendant, the defendant shall receive the same by affixing finger print in the MFMS system. Witness volunteers that we acknowledged the receipt of fertilizer by mentioning the ID number. The finger print shall be used by the farmers. It is true to suggest that the invoice particulars would be mentioned in the MFMS system. Witness volunteers that due to error in the system there were some mismatching.

23. It is true to suggest that I had lodged a police complaint alleging that the plaintiff has forged upon certain documents. In my opinion the plaintiff had forged upon confirmation balance statement. I have not signed upon any such confirmation balance statement but my signature has been forged. It is not true to suggest that soon after filing of the present case in order to wriggle out of the situation I have lodged a false complaint alleging the forgery. Right now I am

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unable to answer that on 30.05.2023 I have made a payment of Rs.50,000/-. Now I have seen Ex.D.9. It is true to suggest that on 30.05.2023 I have made a payment of Rs.50,000/-. It is not true to suggest that in ordered to escape from the liability I have depose falsehood before the court.

RE-EXAMINATION: NIL.

(Typed to my dictation in the open court.)

R O I & A C

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