KABC170026272025

DATED: 25.02.2026 DW.3 PRESENT AND OATH IS ADMINISTERED.

FURTHER EXAMINATION IN CHIEF BY ADVOCATE FOR DEFENDANT:

Today, I have filed my affidavit in lieu of examination in chief and the contents therein are true and correct, it bears my signature.

I have filed following documents in support of the case. They are marked as under:

Ex.D.2	Ledger account of the plaintiff maintained with the defendant. (Page 1 to 10)
Ex.D.3	Statement of liability of the plaintiff. (Page 11 to 13)
Ex.D.4	Statement of super-stockist for financial year 2016-17. (Page 14 to 21)
Ex.D.5	Statement of super-stockist for financial year 2017-18. (Page 22 to 28)
Ex.D.6	Statement for the period of GST migration. (Page 110)
Ex.D.7	Super-stockist credit notes. (Page 30 to 52)
Ex.D.8	Super-stockist credit notes. (Page 53 to 109)
Ex.D.9	Purchase return statement. (Page 111 to 138)
Ex.D.10	Statement of party payment collected by plaintiff.
Ex.D.11	Letter of authorization dated 08.02.2026.
Ex.D.12	Certificate u/S 63(4)(C) of BSA, 2023 with respect to Ex.D.2, D.3 and D.10.
Ex.D.13	Pendrive containing soft copies of D2, D3 and D10.

CROSS EXAMINATION BY SRI.MNDR ADVOCATE FOR PLAINTIFF:

The accounts now submitted in evidence for the defendant has been prepared by me. There cannot be any document with the defendant for the money i.e., collected by the plaintiff directly from the chemist. The first business transaction with the plaintiff in January 2017. The credit note has to be issued by the plaintiff to the defendant. The amount is paid by the defendant to the stockist. The same is required to be paid or reimbursed by the plaintiff as per the agreement. Page 30 of Ex.D.7 is the first credit note dated 07.01.2017. The invoices and credit notes were all sent to the plaintiff. It is false to suggest that the credit notes and invoices produced today are false and fabricated after filing of this suit.

Re-examination: Nil.

(Typed to my dictation in the open court.)

R O I & A C

(ARJUN S MALLUR)
LXXXV ACC & SJ, BENGALURU.