



**DATED: 24.09.2025 PW.1 PRESENT AND OATH IS ADMINISTERED.**

**CROSS EXAMINATION BY SRI.ARH ADVOCATE FOR DEFENDANT:**

It is true that the present suit is for recovery of the tax amount that was bound to be paid by the defendant. It is true that the agreement with the deceased Nandagopal is in writing. It is true that both Nandagopal and the defendant have voluntarily signed the agreement. No objections was raised at the time of execution of the agreement with respect to clause 5.2 of the registered lease agreement at Ex.P.1. It is true that as per the said clause Mr.Nandagopal himself was required to pay all the GST and other taxes to the competent authority. Witness further says that the tax amount has been paid to the lessor.

2. I do business and I am familiar with the tax obligations. After receipt of the notice from GST authorities we had written to the defendant. No letter has been written to the defendant prior to receipt of the GST notice. It is true that demand notice is issued by the tax authorities raising demand against plaintiff and not against the defendant. It is true that previously tax pertaining to our business has ben paid by us

and not the defendant. It is false to suggest that the defendant never undertook to pay the taxes to the statutory authorities. It is false to suggest that by way of this suit we are trying to recover the tax amount from the defendant which is liable to be paid by us.

3. We are paying the water and electricity charges pertaining to the tenanted premises. It is true that such clause exists in the agreement at Ex.P.1. It is false to suggest that the present is filed only to shift our contractual obligations on the defendant.

**Re-examination:** Nil.

(Typed to my dictation in the open Court.)

**R O I & A C**

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