



**DATED: 10.02.2026 DW.1 PRESENT AND OATH IS ADMINISTERED.**

**CROSS EXAMINATION BY SRI.GVS ADVOCATE FOR PLAINTIFF:**

It is true that V.R.Constructions is registered under the GST. It is true that the agreed monthly rent was Rs.6,50,000/-. It is true that as per the terms of the agreement along with the rent GST was also payable by the plaintiff. If it is suggested that after payment of the GST along with the rent to the defendant, the defendant was required to remit the GST collected from the plaintiff to the Department and upload the returns by showing the GST number of both plaintiff and defendant witness says they were filing the GST as and when vouchers were given by the plaintiff. Witness further says the plaintiff was giving vouchers with respect to the GST to be paid. It is false to suggest that there was no such requirement of giving vouchers and that I am deposing falsely before the court.

2. It is true that as and when the invoices were sent by mail as per Ex.P.10 the plaintiff was paying the rents and GST to the defendant. It is true that there would be records available with us for having paid the GST and uploaded to the portal. If it is asked whether the documents with respect to

uploading on the GST portal and payment receipts for the period April 2020 to October 2022 can be produce to the court witness says whatever the GST documents available with me I have produced to the court. It is false to suggest that no such documents has been produced to the court. After filing of this suit I have verified with regard to the GST paid and not paid for the period April 2020 to October 2022. If it is asked whether can I disclose the months on which GST is paid witness says he does not remember it now. If it is suggested that only when we pay the GST and upload the returns the plaintiff can claim input credit witness says he is not aware of it.

3. I have not claimed any input credit during the course of my business. It is true that I have received the email at Ex.P.3 but I deny its contents. If it is suggested that in para 5(a) of the written statement I have stated that upon receipt of said mail I have paid the GST and provided the required documents to the plaintiff witness says whatever documents available with him he had given it to the plaintiff. The documents have been handed over to the staff of the plaintiff by our staff physically. It is false to suggest that I have not given any such documents to the plaintiff. I can produce the copies

that are available with me if required. I do not know whether if GST is not paid in time it attracts interest at 18% with penalty. I do not know whether any GST rules mandates furnishing of vouchers for payment of GST. Witness says the plaintiff were giving GST vouchers as a practice and the same was followed. If it is asked whether the applicable GST for the period April 2020 to October 2022 has been paid or not witness says he has paid GST for whatever the vouchers that were given by the plaintiff. It is false to suggest that I have not paid the GST collected from the plaintiff for the said period to the concerned department.

4. I do not know whether because of me not paying the GST the department has issued notice to the plaintiff disallowing input credit. I do not know whether as the input credit was not given plaintiff had to pay the said GST amount. It is false to suggest that as I did not remit the GST collected from the plaintiff to the department I am liable to pay the same with interest at 18% and penalty to the plaintiff. It is false to suggest that I am liable to pay to the plaintiff a sum of Rs.55,85,424/- with interest at 18% per annum as claimed in the suit. If it is suggested that with respect to the contents of

para 9, 10 & 11 of my affidavit evidence the same has been already decided by this court in Com.O.S.504/2024 witness says he has preferred appeal against the said judgment. I have not raised any counter claim in this suit. It is false to suggest that only to avoid my liability towards the plaintiff I have filed this false affidavit evidence. It is false to suggest that as averred in paras 9 to 11 of my affidavit evidence no liability occurs to the plaintiff.

**Re-examination:** Nil.

(Typed to my dictation in the open court.)

**R O I & A C**

**(ARJUN S MALLUR)  
LXXXV ACCJ, BENGALURU.**