

WITNESS CALLED AND DULY SWORN ON 11.02.2026.**CROSS EXAMINATION BY SRI.P.A.R.K., ADVOCATE FOR THE DEFENDANT:-**

1. I have submitted authorization letter to give evidence before the court. At the time of working in the plaintiff firm, I am looking to the accounts of the firm. It is true to suggest that, I have prepared Ex.P.2 and Ex.P.11. We have prepared 03 set of debit notes while preparing the same. Out of 03 debit notes, one set of notes sent to the Defendant, 2nd sent is in the company file and 3rd set in the Debit note file. It is true to suggest that, we have one copy of debit note in our possession, those are sent to the Defendant.

2. In the year 2019, we have replied to the request of the Defendant stating that, the original debit note is sent to the Defendant, hence we filed copy of the said debit note before the court. I have not seen debit notes filed by the Defendant in this case. I have raised debit notes which are seen from the file of the court (Ex.D.26 to Ex.D.80). It is false to suggest that, every debit notes accompanied with Invoice.

3. We have not produced the Invoices mentioned in the debit note – Ex.P.13. Witness volunteers that, bill were sent to the company. We were not submitted the advertisement expenses invoice to the Court. Witness volunteers that, same were sent to the company. It is true to suggest that, we have not submitted the account details to the court as mentioned in Ex.P.13.

4. It is true to suggest that, we were paying the excise duty on behalf of Netravathi Distilleries Pvt.Ltd. directly to Excise department. In Ugar Sugars we were paid excise duty to excise department through Ugar Sugars. We have submitted proof of payment of excise duty to the court.

5. It is true to suggest that, Anand Rao is having one more proprietorship called 'Anupama Distributors'. It is true to suggest that, the Defendant does not have any Agreement with 'Anupama Distributors' in respect to business transactions.

6. I am aware that, Defendant has filed one more suit Com.O.S.No.4232/2010. I do not know whether 'Anupama Distributors' had right to raise Invoice against the Defendant. It is false to suggest that, the Plaintiff has raised false debit notes without raising any invoices in the name of 'Anupama Distributors' and Plaintiff. It is false to suggest that, Plaintiff is not entitled for any relief as prayed in the plaint and plaintiff is liable to pay amount as prayed in the counter claim.

RE-EXAMINATION : NIL

(Typed to my dictation in open court.)

R.O.I & A.C.,

sd/-

(VIDYADHAR SHIRAHATTI)

LXXXII ADDL. CITY CIVIL & SESSIONS JUDGE,
BENGALURU.