Witness is called and duly sworn on 29.01.2026

Cross-examination by Shri. JKM on behalf of the plaintiff

1. I am doing government civil contract work. I have studied up to PUC II year. I got separate GST registration number. I have done the business transaction with the plaintiff. I have maintained the books of accounts relating to my transaction through my chartered accountant. There is entry in the books of accounts relating to purchase of materials made by me. There are also entries about the bills presented to the government about the civil work conducted by me. It is true that I have maintained the GST records relating to the transactions made by me. While purchasing the materials, the GST charges will be remitted to my account. It is true that in respect of purchase I have to file GST returns every month. While filing the GST returns online we will come to know about the GST payments made in respect of the materials purchased by me. I have seen the Ex.P2 account statement produced by the plaintiff. When it was suggested to the witness that in Ex.P2 account statement purchase of articles by me for the period

from 15.02.2018 to 14.03.2022 is shown, witness said that plaintiff has prepared the same and produced it before this court and all those materials were not purchased by him. It is false to sugges that Ex.P5, 133 invoice bills are relating to materials purchased by me from the plaintiff. I have not issued any notice to the GST department and the plaintiff about GST credited to my account in respect of all those 133 invoice bills. I have not produced the statement of accounts relating to the transaction made by me. I have not produced any records before this court to show the payment made by me towards the purchase of materials from the plaintiff. It is true that Ex.D1 is in respect of only September-2018. I have not produced the GST returns for the period before September-2018 and subsequent to September-2018. It is true that Ex.D1 tallies with Ex.P2 in respect of September-2018 month. I can produce the GST returns for the period after February 2018 till filing of the suit. It is false to suggest that I have purchased the materials from the plaintiff since February 2018 and GST relating to those materials were creditted to my account. It is false to suggest that in order to avoid the payment to the plaintiff I deny the same. It is false to suggest that I have deliberately not produced my account statement and GST statement. It is false to suggest that I have received the materials as per Ex.P 5, 133 invoices. It is false to suggest that I am due to pay amount to the plaintiff as claimed in the suit.

Re-examination: Nil.

(Typed to my dictation in the Open Court)

R.O.I.&A.C.

(Manjunath Nayak)
Prl. Dist.& Sessions Judge,
Belagavi.