

Witness duly sworn on 16.07.2025

Further Cross Examination by Sri.MCK, advocate for defendant:

6. Ex.P.2 was prepared by our Accountant by name Manjunath. The Ex.P.2/Statement pertains to transaction between the plaintiff and defendant only. It is true that, we have not mentioned the narration for every transaction found in Ex.P.2. The entries in Ex.P.2 were audited by our Auditor in the respective financial years. It is true that, Ex.P.2 is not separately audited and approved by the auditor. All the transactions in Ex.P.2 are separate.

7. Before making payments in each debit entry, there is no written communication or request for payment. We have made oral demand at the end of every financial year from the defendant company. At that point, defendant company was managed by Shivaji Mendon. Father and son had cordial relationship until the death of the father. From HDFC and Corporation bank accounts of plaintiff company, amounts were transferred to the Defendant.

8. There was no difficulty to debit the amount in the name of Defendant. Defendant has not issued any confirmation of balance for having received the amounts. It is false to suggest that, the plaintiff organization with the help of their common auditor has got the entries fabricated in the balance sheet of defendant to show that defendant is liable to pay. Ex.P.2 contains the entire transactions between the parties as mentioned in Ex.P.3 and 4.

9. It is false to suggest that, entries in Ex.P.2 do not tally with the actual transactions. It is false to suggest that, the entries reflected in Ex.P.2 to 4 are not loan transactions. We have not

issued legal notices to the defendant on a yearly basis claiming the alleged outstanding amount.

10. As per Ex.P.2 the outstanding amount payable by defendant to us as on 20.03.2020 was Rs.68,00,993.26. Even after the said date, transactions have taken place. Pursuant to 2017 we were receiving request for payment from the office of the defendant. It is false to suggest that, defendant is not liable to pay any amount and the entries made in Ex.P.3 and 4 are accommodation entries between plaintiff and Shivaji Mendon and defendant is not liable to pay any interest also.

11. It is false to suggest that, to get ownership of two boats, we have instituted false claim against the defendant. Defendant was director in Mangalore Minerals Pvt. Ltd., until 2020. It is false to suggest that, the defendant was fraudulently removed as a Director from said company. It is false to suggest that, the suit is filed on vengeance to harass the defendant.

Re-Examination: Nil

(Typed to my dictation in the open court.)

R.O.I. & A.C.,

**I Addl. District & Sessions Judge,
Mangaluru, D.K.**