Witness Oath is administered to the witness on 21.01.2026

Further Cross examination: By counsel for complainant.

Since 2013 I am the dealer of International Tractors Limited. Till today I have continued as the dealer of International Tractors Limited. I do not remember exactly how many tractors I have purchased from the complainant. When it is suggested to the witness that he has purchased 45 tractors from the complainant, witness states that he does not remember.

It is true that my sons name is Sandeep Jaju. It is true that the address shown in Ex.P.29 to 31 belongs to me. I do not remember whether the mail ID shown in Ex.P.29 to 31 as jajusandeep8600@gmail.com belongs to my son or not. It is true that my son Sandeep also looks after my business. It is true that the said Sandeep was corresponding through the said email ID. It is false to suggest that my son Sandeep has also executed guarantorship deed in favour of the complainant. It is true that Ex.P.29 to 31 are the invoices issued in the name of Radhika Tractors. It is true that in respect of the Tractor .....

-business myself and my son were in regular contact with the complainant.

The placing of purchase order generally is made either through email or phone call. I do not remember whether jajusandeep8600@gmail.com was the only email ID through which correspondence was being made. It is true that the invoices were being issued by the complainant to us through email. It is true that my son Sandeep was corresponding to the email sent by the complainant.

It is true that Radhika Tractors is registered under GST. It is true that we regularly submit GST. It is true that the complainant has charges GST for sale of Tractors. It is true that on belated payment the complainant has charged GST. Witness volunteers that the complainant has not issued invoice to that effect. It is false to suggest that the complainant has monthly submitted GST. It is true that I have not denied or rejected GST credit uploaded by the complainant on GST portal but I have orally done so through phone. I have not given any written ....

-complaint alleging that the complainant has not properly submitted GST to the government. It is true that after credit sale and submission of GST, GST amount will be credited to the account. It is false to suggest that after credit sale all the GST amount is credited to my bank account. When it is suggested to the witness that if the GST amount is not credited, the government will issue notice to him or the complainant witness states that he does not know about it. It is false to suggest that if the GST amount is not credited the government will issue demand notice. When it is questioned to the witness that as per his say when the complainant has not properly submitted GST, whether he has paid the difference amount, witness states that such question does not arise.

From 2018 to till date I have not received any notice from the GST department. It is false to suggest that since the complainant has regularly paid GST, no notice is received from the GST department. When it is questioned whether the witness has raised debit note alleging that the complainant has charged excess amount, witness states that before raising such debit ....

-note the complainant filed the present complaint. It is true that I have not given any written complaint alleging that the complainant has charged excess amount, but orally I have complained. I do not remember whether Ex.P.2 agreement prohibits charging of GST. I have not produced any documents to show that the complainant has charged excess GST.

Further cross examination deferred on the request of the counsel for complainant.

(Statement of witness recorded in the open Court.)

sd/-
(Hemashree D.)
II Addl. Sr. Civil Judge & JMFC.,
Dharwad.