

IN THE COURT OF COMMERCIAL COURT (DISTRICT JUDGE CADRE),
COIMBATORE

COS.No. 18 of 2024

09.10.2025

DW3–Dinesh Vijay Prakash Rathi

Cross examination on the plaintiff side:

I am not a cost accountant, I am a chartered accountant.

Do you know the differences of opinion between the plaintiff and the defendant company, Ans: before issuing the certificate Ex.B.18 I was not aware.

Was the defendant company informed you about the legal notice sent to the plaintiff's firm, Ans: After the issuing the certificate Ex.B.18 I was informed.

I agree that I have not visited the defendant plant and I also agree that I have issued the certificate on the basis of the documents.

The witness is shown with Ex.B.19 purchase bills and was asked whether the above documents were shown to the witness before issuance of the certificate, Ans: Yes.

As per the Ex.B.19 invoice could you able to ascertain how much tones of product that could be manufactured by the defendant company, Ans: I am not technical person, the details of production for issuance of certificate were given to me by the company person.

With the 6 invoices in Ex.B.19 can you fix the profit margin of the defendant company for the products manufactured by the defendant company per ton, Ans: I have not worked on the technicalities on the basis of the information furnished to me, I have worked out the cost of the product.

You have mentioned about the average cost of the raw material in Ex.B.18, what is that cost, Ans: Average cost means by going through the several invoices by purchase of the raw material I arrived at the average price of the raw material.

What is the raw material here is, Ans: Iron Scrap.

You have specified about general over heads, Ans: Over head means the indirect cost incurred on a process of production of material.

Towards over heads you have included 10% of the price how come you have arrived at that 10%, Ans: On basis of the accounts produced to me I have worked out.

You have not specified the details of the documents which were furnished to you for furnish of the certificates, Ans: Yes, I have not specified the documents which were referred.

What are cost of consumables mentioned in Ex.B.18, Ans: Materials other than the raw materials which are used for manufacturing the products.

You have assessed 20% towards cost of consumables out of the total amount per ton, Ans: It is not exactly 20%, it is less than 20%.

You have mentioned about Power for melting and power for axillaries separately, what are those expenses, Ans: I don't remember exactly right now.

Since you were not visited the factory and you were not made aware of the process of manufacturing, the certificate given by you as Ex.B.18 working out the cost of expenses of manufacturing is false one and it could not be relied for any purpose, Ans: Yes, I agree that I have not visited the factory, however I was

explained the process of manufacturing but I am not in a position to explain every aspect at present.

Since the certificate Ex.B.18 was issued by you in the month of September 2024 and now you cannot say that you do not remember the reason for mentioning the cost incurred for manufacturing product per ton, Ans: Regarding power for melting and power for axilliary I don't recollect the process of assessment but regarding the other calculations I am aware the manner of assessment and I can explain.

You have mentioned about the cost of the labour how come you arrived the said cost, have you verified the pay roll or any other documents or details, Ans: The details were furnished to me by the company on the basic of which I worked out the cost.

In the report Ex.B.18 you have not specified the documents which you have relied on to furnish the report, Ans: It is not required and if it is needed I can produce the documents.

The plaintiff says that the way in which the Ex.B.18 certificate was issued could not be admitted and you are closely associated with the defendant and you have furnished the certificate to favour the defendant, hence your certificate has to be discarded, Ans: It is incorrect, I don't admit.

Cross examination is completed.

Sd/–K.Hariharan
Judge,
Commercial Court
(District Judge Cadre),
Coimbatore.