

கோயம்புத்தூர் வணிக வழக்குகள் நீதிமன்றம் (மாவட்ட நீதிபதி நிலை),
கோயம்புத்தூர்

COS.No. 18 of 2024

2025 ஆம் ஆண்டு ஜூலை திங்கள் 23 ம் நாள் புதன்கிழமை 1969 ம் ஆண்டின் 44 வது சட்டத்தின் ஏற்பாட்டின் திரு.கி.ஹரிகரன், எம்.எல்., நீதிபதி, வணிக வழக்குகள் நீதிமன்றம், (மாவட்ட நீதிபதி நிலை), கோயம்புத்தூர் அவர்களால் ஆணையிட்டு பிரமாணம் செய்து வைக்கப்பட்டது.

பெயர்	DW3-Dinesh Vijayprakash Rathi	கிராமம்:	
த.பெ.	Vijay prakash Rathi	வேலை:	
வயது	44	செல்போன் எண்	

Chief Examination:

I am Dinesh Vijayprakash Rathi S/o.Vijay Prakash Rathi. I am 44 years old. I am a practicing Chartered Accountant in Pune. One of the directors of defendant company is known to me and his name is Mr.Sunil Sharma. I know Mr.Sunil Sharma for 6 years. This is the first time Mr.Sunil Sharma approached me for certifying the costing of products which were manufactured by the Horizon Metal Tech Company in its plant in Baddi, Himachal Pradesh. I was approached by Mr.Sunil Sharma before 1 year. Being a Chartered Accountant I possess the experience and knowledge of computing the assessment of costing of a production company. For which I do not have a separate qualification rather I have the experience about 19 years. For making the assessment the documents were given to me by Mr.Ashok Sharma, one

of the directors of the Horizon Metal Tech Company. I have not visited the company, the documents were furnished to my office and some documents were received by me through e-mail. For doing the assessment and computation I referred to the raw material purchase invoices, consumables, electricity bills, challans for issuing salary to the employees and labours, provident fund challans, ESI challans were all verified by me during the assessment. For the purpose of calculating the finance cost and depreciation. I referred the audited balance sheet of the Horizon Metal Tech for the year 2023-2024. For general over heads I referred to the audited balance sheet referred above. For the purpose of knowing the selling price I referred to the sale invoices. Together by referring to all the above documents I calculated the cost price and also the profitability of the particular product and arrived at an assessment. I have also certified the figures as given in the certificate. The certificate is marked as Ex.B.18 in the present suit and the same is shown to the witness and the witness has verified the said document and stated that the certificate was issued by him. The witness is also shown with the Ex.B.19 invoices by which the defendant has purchased the raw materials, the witness also verified the said documents and stated that those invoices were verified by him during the assessment. Further the witness is shown with Ex.B.20 invoices of consumables which is also verified by the witness and stated that these documents were verified by him during the assessment. Likewise the witness also verified the electricity bills Ex.B.21 and stated that the same was also verified by him during the assessment. The witness is further shown with the Ex.B.22 document and the witness has stated that the document is the sale invoice and the same was verified by him during the

assessment to verify the cost of the product sold by the Horizon Metal Tech Private Limited.

Chief examination is completed.

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