

DEPOSITION OF WITNESS

(Chapter XXIII code of Criminal Procedure)

In the Court of XI Additional Special Judge for CBI Cases

(CBI Cases Relating to Banks and Financial Institutions)

Chennai - 600 001.

Calendar Case : C.C. No. 27/2015
Deposition of witness for : PW 19
Name : Rajesh Modi
Father's / Husband's Name :
Address for Communication :
Village :
Taluk :
Calling :
Religion & Caste :
Age : years Mobile:

Solemnly affirmed in accordance with the provisions of Act X of 1873 on this the 13th day of May, 2019.

Chief Examination.

I am a Chartered Accountant and practicing at Chennai since 1989 and doing my profession in the name and style of M/s. Rajesh Modi and Company and I am the sole proprietor of the above concern since 1989. My firm has been registered with Institute of Chartered Accountants of India and I am competent to issue Audited Financial Statements on behalf of my clients. In my profession, myself or my firm has not dealt with professionally with the firms named M/s.MD Bricks or M/s.MD Trade Corporation. I never issued any Audited statements including balance sheets financial statements tax audited reports , investement certificates either to M/s.MD Bricks or M/s.MD Trade Corporation.

Now I am shown Ex.P7 series which contains the Audited reports u/s.44 AB of Income Tax Act for the year ending 31st March 2011, for the year ending 31st March 2012, for the year ending 31st March 2013 consists of Form 3CB, 3CD. Balance Sheet and profit and loss account for the respective year ending said to be in the name of M/s.MD Bricks, these were not issued by me and the signature in the name of Rajesh Modi and the seal of

M/s.Rajesh Modi and company affixed therein. The signature and the seal of myself and my firm were in the above documents are not belongs to me. The registration No. and the address of the Rajesh Modi and Co were also not correct.

Now I am shown Ex.P24 series which contains the Audited reports u/s.44 AB of Income Tax Act for the year ending 31st March 2013, for the year ending 31st March 2011, for the year ending 31st March 2012 consists of Form 3CB, 3CD. Balance Sheet and profit and loss account for the respective year ending said to be in the name of M/s.MD Trade Corporation these were not issued by me and the signature in the name of Rajesh Modi and the seal of M/s.Rajesh Modi and company affixed therein. The signature and the seal of myself and my firm were in the above documents are not belongs to me. The registration No. and the address of the Rajesh Modi and Co were also not correct.

Now I am shown Sheet No.2 of Ex.P84 said to be certificate dated 21/1/2014 issued by Rajesh Modi as Chartered Accountant to M/s.MD Bricks and this is not issued by me and the signature and the seal of myself or my firm in the above certificates are not belongs to me. I have not issued the certificates to M/s.MD Bricks. The address and the registration number of my firm referred in the certificate are also not correct.

As per the Chartered Accountant Institute regulations, my firm M/s.Rajesh Modi and Company is the only one company of Chartered Accountants in All India basis. So M/s.Rajesh Modi and Co , the Chartered Accountants is belong to me and no such firm is exists as a Chartered Accountant authorised to issue certificates as Chartered Accountants regulated by the Institute of Chartered Accountant of India. I have been examined by CBI.

Cross examination by A1to A6 : No cross.