P.W. No. 1 on S.A.

Further cross-examination of P.W. No.1 Sandeep Joshi on oath, on behalf of accused by Advocate Smt.Jyoti Fogla :-

2. I have been practicing as Chartered Accountant since the year 1995. In the year 2013, 2-3 employees/ articles staff were working with me. I was paying about Rs.7000/- to 8000/- per month to each of the articles working with me in the year 2013. It is true to say that I have not produced on record documents relating to my investment for the year 2013-14. It is true to say that documents which have produced on record on the last day are in the name of other person i.e. Swati Paras Shah. (Witness volunteers that she is my married sister). Another document is in the name of Akshay Jayesh Doshi. (Witness volunteers that he is my nephew). Another document is in the name of Sanjay Mohanlal Jogani HUF. (Witness volunteers that Sanjay Mohanlal Jogani is my brother-in-law.) Last document is income tax return of Nita Jayesh Doshi. (Witness volunteers that she is my married sister.) All these documents are income tax return verification form for the year 2013-14. Entries on IT Return forms shows that above named persons have given money to me.

3. I came in contact with the accused through my common friend Uttam Malani. Accused was working as commission agent in real estate and diamond. I do not know what the accused is doing now a days. I have managed Rs.20 lakhs from my sisters and relatives of which income tax returns are already produced on record. I have paid Rs.20 lakhs to the accused in two installments. I do not remember exact date and time when amount of Rs.20 lakhs was paid to the accused. It was paid approximately in June-July, 2018. The fact about giving of amount in two installments is not mentioned in the complaint. Amount of Rs.20 lakhs was paid to the accused in my office. Amount was paid to the accused in cash. I do not exactly remember denomination of currency notes paid to the accused but

it may be in the denomination of 500/- currency notes. I have visited house of the accused. I was not having family relations with the accused. I did not have any previous transaction with the accused. I am aware about the provision of Law that amount of Rs.20,000/- and more cannot be given in cash. The transaction had taken place in the presence of Uttam L.Malani.

4. The accused gave me disputed cheque in the year 2018 in my office but I do not remember exact date. Now I am shown disputed cheques(Exh.P-8 collectively). It is not true to say that disputed cheques were not signed by the accused in my presence. It is not true to say that body of disputed cheques is not filled by the accused in my presence. It is true to say that there is difference in the ink used for writing name and amount written in words. It is true to say that there is difference in the ink used for writing name and figures. It is not true to say that there is difference in the ink used for making signatures and writing the amount in words. It is true to say that there is difference in the ink used for writing the name and making the signatures on the disputed cheques. It is not true to say that there is difference in handwriting used for writing the amount in words and signatures. It is true to say that there is difference in the handwriting used for writing the name and signatures on disputed cheques.

(Cross-examination is deferred till next date.)

Before me,

kdc

Digitally signed by SUNIL DATTATRAY GAWADE
Date: 2023.01.19 16:49:25 +0530

(**S. D. GAWADE**)
Metropolitan Magistrate,
43rd Court, Borivali, Mumbai
Date: 18/01/2023.