BEFORE THE ADDITIONAL MASTER I,
HIGH COURT, MADRAS

C.S.No.171 of 2023

Date : 21.07.2025
Time : 12.40 P.M.

Name	: Mr.Shyam Sunder Rathi (PW1)
Age	: 58 Years
Father's Name	: Mr.Muralidhar Rathi
Office Address	: M/s/ Shyam Tex Corporation, No.89, Godown Street, Flower Bazaar, Chennai – 600 001.

PW1 Chief Examination by Mr.D.Nellaiappan, the learned counsel for the Plaintiff.

Solemnly affirmed:

I am the Plaintiff herein. I am filing my proof affidavit stating the facts of this case and the same may be treated as part and parcel of my examination-in-chief.

Time: 12.50 P.M.

Taken down in open Court, read over and explained to the witness and the same is admitted by the witness to be correct and signed before me.

ADDITIONAL MASTER – I

BEFORE THE ADDITIONAL MASTER I,
HIGH COURT, MADRAS

C.S.No.171 of 2023

Date : 24.02.2026
Time : 01.15 P.M.

Name : Mr.Shyam Sunder Rathi (PW1)

PW1 Chief Examination Continuation by Mr.D.Nellaiappan, the learned counsel for the Plaintiff.

Solemnly affirmed:
The following documents are marked as exhibits.

Ex.P1 is the certified copy of the Partnership Deed dated 01.04.2003. (The learned counsel for the defendant objects to mark the document since original not produced. As per section 65 of IE Act this document cannot be marked.).

Ex.P2 is the certified copy of the Certificate of Registration under Form -D dated 05.01.2007. (The learned counsel for the defendant objects to mark the document since original not produced. As per section 65 of IE Act this document cannot be marked.).

Ex.P3 is the photocopy of the Tax Invoices for the year 2017 – 2021. (The learned counsel for the defendant objects to mark the document since original not produced. As per section 65 of IE Act this document cannot be marked.).

Ex.P4 is the photocopy of the 45 cheques issued by the plaintiff and later taken back by the defendant for the year 2021 – 2022. (The learned counsel for the defendant objects to mark the document since original not produced. As per section 65 of IE Act this document cannot be marked.).

Ex.P5 is the certified copy of the dishonored cheque dated 01.03.2022. (The learned counsel for the defendant objects to mark the document since original not produced. As per section 65 of IE Act this document cannot be marked.).

Ex.P6 is the certified copy of the Return Memo dated 22.03.2022. (The learned counsel for the defendant objects to mark the document since original not produced. As per section 65 of IE Act this document cannot be marked.).

Ex.P7 is the certified copy of the Return Memo dated 26.05.2022.

Ex.P8 is the certified copy of the legal notice sent by the plaintiff dated 09.06.2022.

Ex.P9 is the certified copy of the Reply Notice by the defendant dated 16.06.2022.

Ex.P10 is the photocopy of the Statement of Accounts for the year 2017 -2022.

Time: 01.26 P.M.

Taken down in open Court, read over and explained to the witness and the same is admitted by the witness to be correct and signed before me.

ADDITIONAL MASTER – I

BEFORE THE ADDITIONAL MASTER I,
HIGH COURT, MADRAS

C.S.No.171 of 2023

Date : 10.03.2026
Time : 12.56 P.M.

Name : Mr.Shyam Sunder Rathi (PW1)

PW1 Chief Examination Continuation by Mr.D.Nellaiappan, the learned counsel for the Plaintiff.

Solemnly affirmed:
The following document is marked as exhibit.

Ex.P11 is the certified copy of the Complaint filed before Fast Track Court – IV, MMC, Chennai.

With regard to Ex.P10, certificate under 65B of I.E.Act produced.
(The learned counsel for the defendant objects to file this certificate today because the same was not filed along with additional documents).

Time: 01.00 P.M.

Taken down in open Court, read over and explained to the witness and the same is admitted by the witness to be correct and signed before me.

ADDITIONAL MASTER – I

<u>BEFORE THE ADDITIONAL MASTER I,</u>
<u>HIGH COURT, MADRAS</u>

C.S.No.171 of 2023

Date : 11.08.2026
Time : 01.20 P.M.

Name : Mr.Shyam Sunder Rathi (PW1)

PW1 Cross Examination by Mr.R.Ravichandran, the learned counsel for the Defendant.

<u>Solemnly affirmed:</u>

Q1: You have stated in your plaint that you are prompt in paying GST. I put it to you that it is not correct. What do you say?

A: It is wrong. I am prompt payment of GST.

Q2: Do you know when the GST came into existence?

A: I do not know exactly GST came into existence.

Q3: I put it to you that GST came into existence in the year 2017. whether it is correct or not?

A: I do not remember the year.

Q4: After GST came into existence the Government changed the method of transporting and collecting the GST. Do you know that?

A: I am aware that other state Rs.50,000/- GST for eway Bill within Tamilnadu it is Rs.1,00,000/-.

Q5: In that eway bill it is clearly stated that what manner the goods are transporting. Whether it is correct or not?

A: Correct. E-way bill it will reflect the manner of transporting goods.

Q6: As per your invoices you are not following the procedure of e-way bill even after 2017. What do you say?
A: There was a system earlier that eway bill was not required for transporing goods for radius within 10 km.

Q7: I put it to you that your answer to Q6 is false. All the goods sent by seller eway bill is required.
A: Earlier it is not required. Now it is required.

Q8: I put it to you that you have cheated the Government because you are not prepared the eway bill and without eway bill you sent the goods from the year 2017 to the defendant. What do you say?
A: At that time it was not required. But we have promptly paid our GST amount as per the system. In this case we have not cheated the Government and we have fully paid.

Q9: What is the document you have filed before this Hon'bleCourt for the payment of GST for the goods supplied to the defendant?
A: No. It is not relevant for this suit and also it is not required for this suit. My GST outstanding if I am not paid it will clearly reflect in the GST portal of the defendant.

Q10: I put it to you that the goods which is already sent to the defendant from the year 2017 to 2021 the amount for the already paid by the defendant.

A: Yes. Witness Adds: Only the GST amount is being paid by me to the Government however some bills are still outstanding which I have added in documents.

Time: 01.40 P.M

Taken down in open Court, read over and the same is admitted by the witness to be correct and signed before me.

ADDITIONAL MASTER – I

BEFORE THE ADDITIONAL MASTER I,
HIGH COURT, MADRAS

C.S.No.171 of 2023

Date : 19.08.2026
Time : 02.35 P.M.

Name : Mr.Shyam Sunder Rathi (PW1)

PW1 Cross continuation by Mr.R.Ravichandran, the learned counsel for the Defendant.

Solemnly affirmed:

Q11: In para 5 of your plaint, you have stated that the defendant is bound to repay the outstanding amount at the rate of 24% per annum failure to repay. Do you have any agreement to that effect?
A: No. Every invoice has clearly mentioned the number of days in which the payment have to be received.

Q12: Is it correct that the invoices filed before this court contains only plaintiff signature not the defendant signature?
A: No. it is not correct. Every invoice or delivery memo is attached which is being stamped by the customer.

Q13: I put it to you that there is no such seal of the defendant.
A: If there is no seal in the invoice a delivery memo is definitely attached which carrys the seal.

Q14: I put it to you that there is no such delivery memo filed before this court. Is it correct?
A: Delivery memo is definitely attached with any one of the invoice for the goods dispatched on the same date.

Q15: When supplying the goods before that for the purpose of security the plaintiff will take Cheque from the defendant. Is it correct?
A: No. not always.

Q16: In para 5 of your plaint you have stated 45 Cheques given for the security purpose. I put it to you that these are the Cheques already paid in cash.
A: I deny.

Q17: I put it toyou that these are the 45 Cheques given for the security purpose. After paid the cash these are the original cheques returned to the defendant.
A: I deny. I have not received any cash for the 45Cheques mentioned above. However I returned the Cheques back to the customer after receiving a single Cheque of the complete balance.

Q18: (Plaint is shown to the witness) In para 6 of the plaint, you have stated that the defendant however got the offer original Cheques returned back from the plaintiff and the promise to issue fresh single Cheque. I put it to you that what you stated in para 6 of the plaint is wrong.
A: I have given back the 45 Cheques personally and he had handed over me one single Cheque for the total balance due.

Q19: The Cheque has not given by the defendant. The single Cheque has been stolen that Cheque from his shop by using the friendship between plaintiff and the defendant.
A: I deny.

Q20: Later after stolen the Cheque before 21 days of presentation of Cheque before the bank, the defendant has given stock payment for the Cheque after he came to knowledge that single Cheque was stolen. What do you say?
A: I have not stolen any Cheque. The Cheque issued by the defendant was dated as 1st March and in the cross of GT court their counsel has accepted that stock payment was done by defendant in February.

Q21: (Ex.P9 is shown to the witness)The defendant had mentioned about the stolen of Cheque by the plaintiff in the defendant's reply notice also. What do you say?
A: Yes, the defendant mentioned.

Q22: You have not filed any original Cheques before this court. Is it correct?
A: Yes. The original Cheques in GT court.

Q23: I put it to you that the original Cheques also not filed before the GT court.
A: I deny.

Q24: Is it correct that you have business transaction with the defendant from 2017?
A: We have been business transaction much before that.

Q25: Have you maintained the ledger account for your transaction in 2017?
A: Yes, we have maintained.

Q26: Have you filed the said ledger account before this court?
A: From the date of outstanding I have filed ledger copy, outstanding list.

Q27: I put it to you that you have business transaction even before 2017. if you filed that ledger account it will reflect true accounts from the plaintiff and the defendant purposefully you had suppressed that ledger account before this court.
A: I feel it is not required.

Time: 03.20 P.M

Taken down in open Court, read over and the same is admitted by the witness to be correct and signed before me.

ADDITIONAL MASTER – I

BEFORE THE ADDITIONAL MASTER I,
HIGH COURT, MADRAS
C.S.No.171 of 2023

Date : 21.08.2026
Time : 02.35 P.M.

Name : Mr.Shyam Sunder Rathi (PW1)

PW1 Cross continuation Continuation by Mr.R.Ravichandran, the learned counsel for the Defendant.

Solemnly affirmed:

Q28: Is it your practice that when your are supplying one goods thereafter the defendant will issue cheque or cash or transfer of money after receiving the same thereafter only he will issue another order. Is it correct?

A: It is not correct.

Q29: It is unbelievable that you had continuously issued goods or order for 45 times without receiving any single paise. What do you say?

A: I have supplied him due to friendship.

Q30: You have mentioned in para 5 of the plaint that 45 times you had supplied the goods. So what is the total amount for that?

A: I do not remember.

Q31: I put it to you that if you calculate 45 cheques amount Rs.87,90,879/- only. Then how the defendant can issue cheques to you Rs.1,26,55,071/-.

A: The defendant issued cheques based on the outstanding which I submitted in the Court.

Q32: You have submitted in the Court regarding with 45 cheques totally Rs.87,90,879/- only. But you are not given the account for the balance amount of Rs.39,90,879/-. What do you say?

A: My outstanding balance clearly reflects.

Q33: You have stated in your plaint that the defendant asked to re-present the cheque again is false. What do you say?

A: He has asked me to re-present the cheque.

Q34: I put it to you that the motive behind filing this suit is you had supplied the goods to the defendant the margin of 30% profit but at the time of entering with you by the defendant you promised only you will sell 3% profit margin later the defendant found and asked the difference 27% balance suddenly inorder to threaten the defendant you had filed this suit. What do you say?

A: I have not made any such promise to the defendant.

Q35: I put it to you that there is no cause of action in the suit all the amount due by the defendant already paid will be supplied the goods one by one after receiving the money. What do you say?

A: I have not received any cash and the outstanding balance submitted in Court is true.

Q36: After knowing the disputed cheque stolen by you from his shop immediately on 08.02.2022 the defendant had given stop payment to the banker even before you presenting the cheque on 01.03.2022. What do you say?

A: I have not stolen any cheque and I am not aware of any stop payment however the defendant called me and requested me to present the cheque on 20.03.2022 instead of 01.03.2022.

Q37: I put it to you that signature contained in the disputed cheque (Ex.P5) not belongs to the defendant. You yourself put the signature of the defendant in the suit Ex.P5 cheque. What do you say?

A: The defendant has signed the cheque in front me and issued me.

Q38: If the disputed cheque Ex.P5 sent for the analysis of Forensic Science truth will reveal. What do you say?

A: Definitely it will reveal.

Q39: Invoice No.29960 amount paid on 20.10.2017, the cheque No.1909 Rs.25,000/- is paid as per the statement of bank accounts. What do you say?

A: In my ledger copy submitted in Court it clearly reflects that I have received money.

Q40: Invoice No.5921 amount paid on 24.08.2021 in cheque No.2001762 Rs.73,285/- after deduction of shortage of RS.1,555/- What do you say?

A: We have not received any payment on the Invoice No.5921 for cheque No.2001762. We have received this payment for invoice No.5822.

Q41: I put it to you that goods for invoice No.5822 not yet received by the defendant if you have any acknowledgment of receipt of goods to show before this Court. (The learned counsel for the plaintiff objects to this question).

A: Since it is not outstanding we have not filed the above invoice.

Q42: Invoice No.5702, amount paid on 17.08.2021 Rs.38,211/- after return of goods Rs.10,459/- the amount paid by way of cheque Rs.2,00,177/- . What do you say?

A: We have not received any return goods towards Invoice No.5702. This payment was done towards Invoice No.5670.

Q43: I put it to you that Invoice No.5670 not supplied any goods to the defendant to show the acknowledgment for the same.

A: I have to check.

Time: 03.40 P.M

Taken down in open Court, read over and the same is admitted by the witness to be correct and signed before me.

ADDITIONAL MASTER – I