

BEFORE THE ADDITIONAL MASTER-II

HIGH COURT, MADRAS

C.S.No.28 OF 2017

Date : 07.09.2026

Time : 03:40 PM

Name : Mr. S. Rajesh (PW2)

PW1 Cross continuation by Learned counsel for the Defendant Mr.Avinash Krishnan Ravi.

Solemnly affirmed:

Q66: In response to the question in Q24 and Q64, you have stated that you will verify whether there have been any payments beyond the 45 days period prior to the subject matter of the suit which is in January 2013?

A: I checked, I could not verify the same since that data is not available.

Q67:(Ex.D1 is shown to the witness) Compare Ex.D1 with Ex.P9 which is the alleged memo of calculation filed by you can you identify the payments and the time lines mentioned in Ex.P9 from your books of accounts as furnished by you in Ex.D1?

A: The data's in Ex.P9 is not reflected in Ex.D1 as version of SAP is different and the old data is not migrated to the new version.

Q68: Who prepared Ex.P9?

A: Previous employees of the plaintiff company.

Q69: (Ex.P9 is shown to the witness) When was Ex.P9 prepared?

A: There is no date in the document.

Q70: In Ex.P9 till what date have you calculated interest?

A:I do not know.

Q71: In Ex.P9 there is a column called pay amount. How has the money paid been appropriated and how is the final figure arrived at?

A: I do not know.

Q72:(Ex.P9 is shown to the witness) The last entry in Ex.P9 shows the pay date as 22.09.2016 and the number of alleged dates of delay is shown as 1056 days. Can we take it that interest is atleast calculated till that date if you do not know the actual date and manner in which interest is calculated?

A:Yes, interest will be there until 22.09.2016 atleast.

Q73: Is it correct to state that your SAP was migrated in 2014 as a result of which Ex.D1 does not have the data pertaining to Ex.P9?

A: Yes, it is correct.

Q74: Without such data from the year 2014, how has Ex.P9 been prepared?

A: I do not know.

Q75: Have you furnished any document along with the Plaint or your proof affidavit to elaborate and prove delayed payments and interest thereon except Ex.P9 ?

A: I do not know.

Q76: Will I be correct in saying that you are unaware of what the invoices alleged delayed are, what was deliverable under each of the invoices, when they were deliverable, whether there was any delay during such delivery, how interest was calculated, who calculated the interest and on what basis such interest was calculated?

A:Yes, I am unaware.

Q77: (Ex.P10 is shown to the witness) In Ex.P10, you have been authorized to represent your company in this case, is that correct?

A: Yes.

Q78: Are you aware that EMPEE Distilleries Ltd(Defendant herein) underwent corporate insolvency resolution process under IBC before the NCLT?

A: I do not know.

Q79: Are you S.Rajesh Son of Sukumaran?

A:Yes.

Q80: (Counter filed in A.No.3353/2024 is shown to the witness) Is the signature in this counter by you?

A:Yes. The counter filed in A.No.3353/2024 is marked as **Ex.D2**.

Q81:(Ex.D2 is shown to the witness) In para 2 of the counter marked as Ex.D2, have you stated that you filed the claim before the IRP and have you stated about the fate of the claim filed by you?

A:Yes, I have stated so.

Q82: What is your counter (Ex.D2) dated?

A:14th August 2024.

Q83: Despite having knowledge of the IBC proceeding in 2024 itself, in response to my question in Q78, you said that you are not aware of the IBC proceedings. I put it to you that you are wantonly giving false evidence despite pleading to those facts in this court in these very proceedings?

A: I am not giving any false evidence. I just do not remember.

Q84: (Ex.D2 is shown to the witness) Have you filed the claim before the IRP in the CIRP claiming this amount?

A:Yes.

Q85: What has the IRP done to your claim?

A:The IRP has said claims under litigation”RP could not determine these claims in view of the pending litigation in various forums when the amounts gets determined contingency provisions will be used to such determined dues”

Q86:(Ex.D2 is shown to the witness) Have you challenged the decision of the IRP?

A: I do not remember.

Q87: Will you able to verify whether any challenges had been made and revert back to court tomorrow?

A:Yes.

Q88: (Ex.P9 is shown to the witness) In Ex.P9 the earliest invoice date is 03.01.2013 and its due date is 17.02.2013 is that correct?

A: Yes.

Q89: In Ex.P9, the last invoice date is 17.09.2013 and its due date is 01.11.2013. Is that correct?

A:Yes.

Q90: (Ex.P5 is shown to the witness) In Ex.P5, it is agreed between the plaintiff and the defendant that the claim for interest and other claims are disputed. Is that correct?

A: Yes.

Q91:(Plaint is shown to the witness) Your plaint is verified on 2nd January 2017. Is that correct?

A:Yes.

Q92: (Ex.P3 is shown to the witness) What is the interest payable as per the terms of these invoices that you have filed in Ex.P3?

A: Percentage of interest is not mentioned here.

Q93: (Ex.P2 is shown to the witness) you have said that payments have not been received within time from January 2013 to September 2013 for which interest is claimed. In Ex.P2, two of the purchase orders showed delivery schedule to be on 03.07.2012 and 01.12.2012 itself. Is that correct

A:Yes.

Q94: Will you be able to identify the invoices relatable to these prior purchase order in your calculation in Ex.P9?

A:No.

Q95: Are invoices always raised prior to or during the delivery of the goods in your organization?

A:During the delivery of the goods.

Q96:Your purchase order denotes a delivery schedules from 01.12.2012 to 29.07.2013. Ex.P9 shows invoices upto 17.09.2013. Does it mean that delivery happened till 17.09.2013?

A: Yes.

Q97: In your calculation in Ex.P9 have you factored in any delay in delivery at your end?

A:I do not know.

Q98: I put it to you that you have no personal knowledge of the facts relating to this case.

A: I know but I do not know in detail.

Q99: I put it to you that you are unaware of the details given in Ex.P9 being the details of invoices, details of alleged delayed payments and details of interests claimed.

A:Yes. Witness adds: I know through the documents of the plaintiff company.

Q100: Have you produce the documents through which you know these details from the plaintiff company before this court?

A:Yes, that is Ex.D1.

Re-examination - NIL

Time : 04.50 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.

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