

**BEFORE THE DISTRICT CONSUMER
DISPUTES REDRESSAL COMMISSION, DHARWAD.**

COMPLAINT No.138/2021

Date of Filing : 12.11.2021

Date of Disposal : 01.03.2023

Present:

Shri. Eshappa K.Bhute, B.A., LL.B (Spl) : President
Smt. Vishalaxi A.Bolashetti, B.A., LL.M : Lady Member
Shri.P.C.Hiremath, B.Com., LL.B : Member

Complainant :

Shri. Nagaraj Patil S/o. Krishna Rao
Age: about years, Occ: Lecturer in JSS College
Vidyagiri, Dharwad.

(R/by Ms. Bhagyashree Arbatti, Adv)

V/s

Opposite Parties:

1. Nagshanti Autocars LLP, Opp. APMC,
3rd Gate AMargol, Hubballi-580025.
Rep by it's The Chief Manager,
Mr. Suhangoudar.
2. Nagshanti Autocars LLP,
Head Office: Near Corporation Bank,
Shirur Park Road, Hubballi. Rep by its
Executive Director and Co-Founder Mr.
Praveen Agadi

(R/by Shri. B.V.Hebbal Adv for OP-1 & 2)

JUDGMENT DELIVERED BY

SHRI. ESHAPPA K. BHUTE, HON'BLE PRESIDENT:

This complaint is filed U/Sec.35 of Consumer Protection Act, 2019 seeking direction against opposite parties (hereinafter

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referred as OPs) to replace the car delivered on 02/07/2020 by giving new version as claimed by the complainant or to refund the cost of the car of Rs.14,85,110/- with other expenses and Rs.30,00,000/- towards compensation for damages, harassment, inconvenience, ill-health and mental torture caused to the complainant on account of their deficiency of service and cost of the proceedings.

Brief facts of the case are as under:

2. In his complaint the complainant has alleged that, he has booked HTK+G smart stream 1.5 litre petrol car with Ops on paying advance of Rs.25,000/- on 28/05/2020 and Ops officials gave the receipt for the same. On taking loan from Axis Bank he has paid Rs.13,84,000/- and by transfer from his account he has paid Rs.4,00,000/- and on the day of taking delivery on 02/07/2020 he has paid Rs.45,000/- cash to the officials of Ops and they have told to issue receipt later. On 02/07/2020 OPs delivered the car to the complainant by stating that it is a latest version as demanded by him i.e. HTK+G smart stream 1.5 ltrs petrol.

3. On 27/07/2020 the said car got registered at RTO Dharwad with No.KA-25/MC-8507. In the month of August-2020 complainant came to know that Ops have not delivered the latest version car but gave an old lower HTK+ version car. Therefore the complainant asked officials of Op No.1 for replacement of new variant car but they have denied for replacement. There after the complainant got issued legal notice

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to Op No.1 and 2 on 23/12/2020 demanding the replacement of new variant car. The said notice was dully served upon Ops but Ops in their reply denied the claim of the complainant. The above acts and conducts of Ops would amounts to deficiency in service. Hence he has filed this complaint against OPs seeking direction for the aforesaid reliefs.

4. After issuance of notice from this commission Shri.B.V.Hebbal learned counsel appeared for Op No.1 and 2 and filed their written version denying the allegations made in the complaint as false and created one, the same is not maintainable either in law or on facts.

5. Further Ops have stated in their version that the complainant booked HTK+G KIA car intense red color, smart stream without face lift + flat/Flash charger + Muffer Bumper on 20/08/2020 and the said car was delivered to him on 02/07/2020. The delay in delivering the said vehicle was due to the reason of pandemic Covid-19 and non availability of transport etc. After first week of August complainant run the said car and used without any type of allegations. All these amount to a concluded contract. The booking of the car, delivering of the car, registering of the said car and bringing it for its first service as per the service norms and again using the said car and the complainant did not raise his voice or finger at the time of delivery of the car. After that complainant come with a false story, hence this complaint is not maintainable.

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6. Further the replacement of the car which is sought by complainant was launched subsequent to booking of the present car hence it makes it very clear that there cannot be any replacement of the car delivered to the complainant. Further it is submitted that on 28/05/2020 complainant and his family members, friends came to the showroom and booked HTK+G smart stream car and paid an advance amount of Rs.25,000/-. The vehicle in question was not at all available as on the date of booking. Hence there was no question of delivering the said vehicle on 15th or 16th June 2020 as contended by complainant. Further the face lift version was launched officially on 2nd June 2020, whereas complainant had booked the car delivered to him on 28/05/2020. Hence there was no question of delivery of the car HTK+G smart stream version with Flat/Flash charger + Muffer Bumper with face lift. The car booked by complainant was delivered to him as per booking dt: 20/08/2020. There is no cheating, deficiency of service or unfair trade practice done by the Ops. If the cheating and fraud is alleged this commission has no jurisdiction to try this complaint. Hence the above said reasons Ops are prayed for the dismissal of the complaint.

7. During the time of enquiry to prove his case the complainant has filed his affidavit evidence as CW-1 besides marking the documents as per Ex.C-1 to Ex.C-20, On the other hand Mr. Vijay Pillay has filed his affidavit evidence for Ops as RW-1 and got marked documents as Ex.R-1 to Ex.R-14.

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8. We have heard arguments of both sides and perused the materials on record.

9. The points that arise for our consideration are as under;

1. Whether the complainant proves that in respect of his purchase of new latest version HTK+G smart stream car OPs have committed deficiency of service ?

2. If so, whether the complainant is entitled for the reliefs as prayed. ?

3. What Order. ?

10. Our Answer to the above points are:-

Point No.1 – Affirmative.

Point No.2 – Partly in affirmative.

Point No.3 – As per the final order.

REASONS

11. POINT No.1 & 2 :- These two points are inter connected with each other and the same requires common discussion to arrive a conclusion, therefore for sake of convenience and to avoid repetition of discussion we have decided to dispose of Point No. 1 & 2 under common discussion.

12. To prove his case complainant has filed his affidavit evidence as CW-1 and his documents marked as Ex.C-1 to Ex.C-20. Ex.C-1 is the price list of Nagashanti Autocars LLP, Ex.C-2 Cash Receipt, Ex.C-3 Axis Bank & Canara Bank Account Statements Ex.C-4 Tax Invoice of Nagashanti Autocars LLP,

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Ex.C-5 Copy of Insurance (ICICI Lombard), Ex.C-6 and Ex.C-7 Tax Invoices, Ex.C-8 Invoice Summary, Ex.C-9 Tax Invoice, Ex.C-10 and Ex.C-10(a) are the Photographs of the Car, Ex.C-11 Copy of Temporary Registration Certificate, Ex.C-12 Legal Notice, Ex.C-13 to Ex.C-13(b) are the Postal Acknowledgement and Postal Receipts, Ex.C-14 Reply Notice, Ex.C-15 Death Certificate, Ex.C-16 to Ex.C-18 Hospital Documents, Ex.C-19 Cash Receipts, Ex.C-20 C.D.

13. It is evident from the above oral and documentary evidence that Ex.C-2 and R-2 are the one and the same documents i.e. cash receipt dt:28/05/2020 through which the complainant had booked his new car with Op No.1 by paying advance of Rs.25,000/-. As per complainant in Ex.C-2 and Ex.R-2 Op No.1 has not mentioned the model, version of the car. According to him at the time of booking the car on 28/05/2020 the officials of OP-1 have represented that HTK+G smart stream with flat charge/Muffer charge 1.5 petrol is the latest version which is likely to be launched within a short time and impressed upon him to buy the said vehicle and he has agreed for the same and booked the said vehicle on 28/05/2020 by paying advance of Rs.25,000/-. It is his further case that on taking loan from Axis Bank as per Ex.C-3 on 26/06/2020 he has paid Rs.9,84,000/- by way of transfer and on the same day as per statement Ex.C-3(A) he has paid Rs.4,00,000/- by way of NEFT to OP-1 totaling to Rs.14,09,000/-. It is also the case of the complainant that on 02/07/2020 he has paid Rs.45,000/- as cash to the Assistant Manager of OP-1 and taken delivery of the

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vehicle on the same day. As per the say of OP-1 under delivery receipt/gate pass marked as Ex.R-8 on 02/07/2020 they have delivered seltos HTK plus 1.5 petrol vehicle to the complainant. It is interesting to note that Ex.R-8 does not bear the signature of the complainant.

14. In para-2 of the objection (written version) dt:25/04/2022 from 6 line OPs have pleaded as under. **"It is pertinent to note that complainant booked HTK + G KIA Car intense red color, smart stream without face lift + flat/flash charger+ Muffer Bumper on 28/05/2020 and the said car (herein after referred as car-1) was delivered to the complainant on 2nd July-2020"**. It is interesting to note that as per the say of complainant he had intended to buy **HTK + G KIA Car intense red color, smart stream with face lift + flat/flash charger+ Muffer Bumper. (herein after referred as car-2)** but Ops have given him car-1. By looking in to such contentions of both the sides now we have to consider the evidence on record and to ascertain as to what was the intention of the complainant to purchase a car. Whether it was car No.1 as contended by Ops or car No.2 as stated by the complainant. Ex.C-2 and Ex.R-2 are the cash receipt dt:28/05/2020 issued by Op-1 at the time of booking the car. In Ex.C-2 and R-2 Ops have simply mentioned the receipt of Rs.25,000/- towards **seltos booking amt.** To ascertain the intention of parties Ex.C-2 and R-2 plays an important role. In the said receipt details of car No.1 or car No.2 has not been stated therein. It is simply stated as towards **seltos booking amount.** Ops have not produced any other document

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to show that on 28/05/2020 under receipt Ex.C-2 and R-2 complainant had booked car No.1 and not car No.2.

15. Admittedly booking of car was made on 28/05/2020 and car was delivered to the complainant on 02/07/2020. As compared to the version of car No.2 car No.1 was older one. It is an admitted fact that as on the date of booking on 28/05/2020 car No.2 was not launched and car No.1 was very much available with Ops. Complainant has paid more than 14 lakhs to Ops for purchasing new car. When he is capable of paying more than 14 lakhs in the usual course of human tendency his desire and intention will be to purchase a latest version only and not the old version. Among car No.1 and 2 car No.2 is of latest version. Ex.C-1 is the price list of KIA cars with effect from 1st June-2020. As per the price list the complainant has paid Rs.14,85,110/- to purchase a car.

16. As per Ex.R-8 delivery receipt Ops have given **seltos HTK plus 1.5 petrol** to the complainant on 02/07/2020. Car was booked on 28/05/2020 and as on that date car No.1 being old version was very much available with the Ops therefore if really the complainant intended to purchase old version of car Ops could have delivered the said vehicle immediately after booking on 28/05/2020. As car No.1 being old version was very much available with Ops then there was no reason to postpone the delivery of the vehicle till 02/07/2020.

17. In page-6 of the written version from 7th line Ops have stated as under. **"Further the Face Lift version was launched**

officially on 2nd June-2020, whereas complainant had booked the car delivered to him on 28/05/2020". Such of the pleading of Ops makes it very clear that car No.2 was launched officially on 02/06/2020 whereas the complainant had booked the car on 28/05/2020. It would go to show that just before 5 days of launching the complainant had booked the car. It is the common experience that before launching any version of the car the manufacturer will give huge advertisement and basing on such advertisement dealer will book the newly launching version 2 to 3 months earlier to the launching from customers. Admittedly car No.2 was launched on 02/06/2020 and Ops have delivered **seltos HTK plus 1.5 petrol** to the complainant on 02/07/2020. It shows that after one month of the launching of car No.2. Ops have delivered said car to the complainant. The complainant had paid value of car No.2 to the Ops. All these attending circumstances would go to show that complainant had an intention to book and purchase car No.2 which is a new version having better facilities than car No.1 but OPs have delivered **seltos HTK plus 1.5 petrol** to the complainant. Such of the conduct on the part of Ops certainly amounts to unfair trade practice and also a deficiency of service.

18. In Ex.C-2 and R-2 i.e. booking receipt details of variant which was booked has not been written. It is simply noted as **seltos booking amt.** Ex.C-4 is the tax invoice dt:02/07/2020 issued by OPs. In the same description of goods is shown as **SELTOS GT 1.5 MT HTK plus.** In Ex.C-4 left side below Remarks is shown as **SELTOS SMART STREAM GT 1.5**

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HTK PLUS INTENSE RED. Ex.R-8 is the delivery receipt and gate pass wherein the vehicle particulars has been noted as under. **Model: Seltos**

Variant: Seltos HTK Plus 1.5 petrol.

On 24/01/2023 Vijaya Pillay General Manager has filed his affidavit wherein at para-2 from 4th line he has stated oath as under. **On 28/05/2020 complainant booked the KIA Seltos HTK + G Smart Stream 1.5 Ltrs petrol.** From these materials it is clear that seltos HTK + 1.5 petrol shown in delivery receipt marked as Ex.R-8 is a old variant which was delivered to the complainant though he has booked KIA car No.2 launched on 02/06/2020. Such of the approach of OPs prima facie appears to be unfair to the innocent complainant/customer. As stated in the affidavit dt:24/01/2023 by RW-1 Mr. Vijaya Pillay if they have delivered KIA Seltos HTK + G Smart Stream 1.5 Ltrs petrol new variant there would have been no dispute at all.

19. In beginning 4 lines of para-4 of the complaint complainant has stated that on the date of taking delivery on 02/07/2020 he has paid Rs.45,000/- to the Asst. Manager of Ops. In para-6 of the written version Ops have denied the receipt of any such payment of Rs.45,000/- from the complainant. Ex.R-5 to R-7 are the receipts produced by the Ops. Under Ex.R-5 they have received Rs.17,836/- and under receipt Ex.R-6 they have received Rs.3520/- both towards balance amount. Ex.R-7 shows that Ops have received Rs.23,877/- from the complainant. All these receipt marked as Ex.R-5 to R-7 bears the

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date as 02/07/2020. On calculation of the amount noted in Ex.R-5 to R-7 its total would comes to Rs.45,233/-. Same roughly tallies with the amount of Rs.45,000/- stated by the complainant. In spite of such payment of Rs.45,000/- by the complainant why the OPs have denied the same has not been clarified by the OPs. It would goes to show that Ops have taken false defense to their own documents marked as Ex.R-5 to R-7 just to defeat the claim of complainant.

20. Car was delivered to the complainant on 02/07/2020, the same was registered with RTO on 27/07/2020 and in 1st week of Aug-2020 the complainant took the car 1st service to Ops. According to the complainant after 1st service he had a doubt about delivery of old version car and he has verified the same in the internet and got confirmed that though he has booked new variant of car No.2 but Ops have delivered him the old version i.e. car No.1. He has immediately brought the same to the notice of Mr. Vijaya Pillay and other staff of OP-1 for change of vehicle and to give car No.2 to him for the same Mr. Pillay and other staff of Op-1 have prayed time. In the mean time there were telephonic conversation between complainant and Santosh Kulkarni, Vijaya Pillay of Op-1. Entire conversation is in the form of C D marked as Ex.C-20. The complainant has filed his affidavit U/s.65(b) of Indian Evidence Act by way of his certificate. On 29/11/2022 the learned advocate appearing for complainant has filed typed conversion in Kannada Language and copy of the same his served to the other side. We have perused the conversation found in C D marked as Ex.C-20 with

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the kannada Language script. Conversation found in both are one and the same and the same is supported by an affidavit of complainant U/s. 65(b) of evidence Act. To the contrary on 24/01/2013 Mr. Vijaya Pillay General Manager of Ops has filed his affidavit wherein at para-5 it has stated that names shown in the conversation and C D are not the staff of OP-1. It is interesting to note here that Mr. Vijaya Pillay being General Manager is one of the party who has spoken with the complainant about the mistake committed by them in delivering the vehicle. In view of the same their say that name shown in the affidavit are not their staff cannot be agreed with.

21. The learned counsel appearing for OPs has relied on the decision of 2022 Live law (SC) page-461 between Ravindrasingh @ Kaku V/s State of Punjab and contended that CD marked as Ex.C-2 is an electronic evidence and the same is to be certified as per section 65 (B) of Evidence act. Their cannot be any dispute with regard to the said proposition of law. In the case on hand along with C D marked as Ex.C-20 complainant filed his certificate by way of affidavit U/sec. 65 (B) of Evidence act on 09/06/2022 wherein he has narrated the details about the contents of C D. Such of the affidavit of complainant U/sec.65(B) is a sufficient compliance of the said provisions. Contents of C D is not only the evidence relied on by the complainant but he has relied on many circumstances as narrated above and telephonic conversation is one of the circumstances which again supports the case of the complainant. In view of such observation facts of the case on

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hand are different to the facts of the aforesaid decision of Kakus case therefore the same is not much helpful to the defence theory. However we respectfully agree with all the observations made in the said judgments.

22. In the said conversation one Mr. Vijaya Pillay, Vishal, Manjunath Kulkarni all being employees of Op-1 have talked with complainant. In the said conversation all those employees have admitted that in giving delivery of car there is some mistake on their part and the same will be rectified by the dealer. Such of the telephonic conversation found in C D marked as Ex.C-20 again supports the case of the complainant about delivery of car No.1 though he has booked car No.2.

23. In para-8 of the complaint complainant has stated that with regard to the issue of delivery of car No.1 the aforesaid officials of Op-1 came to his work place and home and discussed the issue. In beginning para-9 of the complaint complainant has stated that Mr.Vijaya Pillay on behalf of Op-1 has promised to give extended warranty service worth of Rs.23,000/-in place of replacement of the vehicle. For such of the say of complainant Ops have not disputed their visit to the work place and home of the complainant and offering extended warranty of Rs.23,000/-. In page-7 of the objection (written version) from 2nd line Ops have stated as under.

"The said visit of respondent was a courtesy visit just to convince the complainant regarding that the car which was booked by the complainant was duly delivered according

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to the terms and conditions of booking". Again in the reply notice of Op dt:23/12/2020 marked as Ex.C-14 in page-5 para-9 from 6 line Ops have admitted their visit to the work place of complainant and his home on the issue of delivery of the car. Even in open commission Mr. Vijaya Pillay has promised the complainant to give extended warranty of Rs.23,000/- but shown his inability to replace the car. Such of the materials on record again supports the case of complainant that though he has booked new variant car No.2 but Ops have delivered him old variant **seltos HTK plus 1.5 petrol**.

24. Ex.C-2 and R-2 is the same document i.e. booking receipt. In the same details are not noted as to which variant of KIA vehicle is booked by Ops. They have taken the value of new variant car No.2 i.e. at Rs.14,85,110/-. On 02/07/2020 new variant car No.2 was already launched but why the Ops instead of new variant car No.2 they have given seltos HTK plus 1.5 petrol has not been explained by them. If at all they have delivered the booked car to the complainant then there was no reason or occasion for the officials of OP-1 to wander behind the complainant by visiting his home and work place for discussion and to give him extended warranty of Rs.23,000/-. It shows that there is some fishy in booking and delivery of the vehicle to the complainant.

25. In the decision of civil appeal No.574/2021 between TATA Motors Ltd V/s Antonio Paulo Vaz and another the Hon'ble Supreme Court had an occasion to deal with such situation wherein the defective car was sought to be sold as a brand new

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car. By looking in to the facts of the said decision the Hon'ble Supreme Court has directed the dealer to give new car by taking back the defective car. In the case on hand as discussed above though the complainant had booked car No.2 but for the reasons best known to Ops they have delivered seltos HTK plus 1.5 petrol to the complainant. When he has raised this issue before the Ops they have visited the work place and home of the complainant and offered to give extended warranty of Rs.23,000/-. Even during the discussion in open commission Mr. Vijaya Pillay on behalf of Ops has promised the complainant that they will provide extra futures of new variant car No.2 to the delivered vehicle i.e. car No.1. All such circumstances makes it very clear that though the complainant has booked car No.2 but Ops have delivered seltos HTK plus 1.5 petrol and thereby they have committed deficiency of service and unfair trade practice to the complainant.

26. By making huge investment of more than 14 lakhs complainant has purchased a car from Ops. Instances of Purchasing of Car, construction of a residence are the rare occasions in once life of a middle class person. At the time of booking the car on 28/05/2020 car No.1 was available and car No.2 was launched on 02/06/2020 and Ops delivered seltos HTK plus 1.5 petrol to the complainant on 02/07/2020. It would goes to show that almost both the versions of car No.1 and car No.2 were available to the complainant for purchase on 02/07/2020. When i.e. so invariably one will opt the better version for his purchase. Aforesaid circumstances demonstrates

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that complainant has booked car No.2 but for his misfortune Ops have delivered car No.1. That is why including Mr. Vijaya Pillay RW-1, Vishal, Manjunath Kulkarni came behind the complainant to his home and work place for discussion on the delivery of the vehicle. Further Mr. Vijaya Pillay has come forward to provide better facilities available to car No.2 to the delivered vehicle and to give extra warranty worth of Rs.23,000/- but not with courtesy visit as contended by the Ops. By doing so Ops have committed unfair trade practice and deficiency of service to the complainant.

27. Ops being businessman dealing with international product of KIA motors are supposed to be fair and honest in their dealings with the customers. They cannot play mischief with their customer while booking and delivering the vehicles. They must keep up their promises with customers. Facts of the case on hand would go to show that though the complainant had booked car No.2 with a desire to enjoy its futures but Ops have delivered old variant seltos HTK plus 1.5 petrol. By doing so they have not only done unfair trade practice but also cheated the complainant. At the time of final argument complainant and his advocates have submitted that after purchase the complainant has not at all used the car. According to him from the time of purchase on 02/07/2020 till this time of Jan or Feb-2023 with the gap of 2 year 7-8 months speedometer of the car shows the reading roughly around 2900 kmr. It shows that complainant is un-mind full to use the said vehicle as he was intended to enjoy the new variant. For all these reasons stated

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supra when the Ops have committed unfair trade practice, cheating and deficiency of service to the complainant we thought it better to direct the Ops to take back seltos HTK plus 1.5 petrol and to deliver car No.2 to the complainant within one month from the date of this judgment. If the car No.2 variant is not available with Ops then the better variant now available, chosen and agreed by the complainant is to be given to him on taking difference amount if any with the amount already taken at Rs.14,85,110/-. Adding to the same by looking in to the unfair approach of OPs they are to be directed to pay Rs.1,00,000/- as compensation for inconvenience and mental agony caused to the complainant and Rs.10,000/- as cost of litigation. Thus we answer Point No.1 in the Affirmative and point No.2 Partly in the affirmative.

28. POINT No. 3:- In view of our answer on Point No. 1 and 2 and for the reasons stated above, we proceed to pass the following;

ORDER

1. The complaint filed U/sec. 35 of C.P. Act 2019 is hereby by allowed in part in the following terms.
2. Ops are jointly and severally directed to take back car No.KA-25-MC-8507 purchased under tax invoice marked as Ex.C-4 from the complainant and to deliver him KIA Seltos HTK + G Smart Stream with face lift plus flat/flash charger + Muffer Bumper 1.5 Ltrs

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petrol launched on 02/06/2020 within one month from the date of this judgment.

3. In case if the said vehicle of new variant launched on 02/06/2020 is not available with the Ops then they are at liberty to give any other new variant chosen and agreed by the complainant on taking difference amount if any than the amount of Rs.14,85,110/- (Fourteen lakh eighty five thousand one hundred and ten only) paid by the complainant.
4. In case of the failure of OPs to do so then they have been directed to refund Rs.14,85,110/- (Fourteen lakh eighty five thousand one hundred and ten only) value of the car with interest thereon @8% p.a. from 02/07/2020 till realization to the complainant.
5. Further OPs shall pay Rs.1,00,000/- (One lakh only) as compensation for inconvenience and mental agony caused to the complainant and litigation cost of Rs.10,000/- (Ten thousand only).
6. Send free copy of order to both the parties.

(Dictated to the stenographer and got it transcribed and corrected and pronounced in the open Commission on 1st day of March- 2023)


1/3/23
Member
(Sri.P.C.Hiremath)


Lady Member
(Smt.V.A.Bolashetti)


1/3/23
President
(Sri.E.K.Bhute)

\\ANNEXURE**Witnesses examined on behalf of the complainant :**

CW-1 — Nagaraj Patil

Documents marked on behalf of the complainant :

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| Ex.C-1 | Price List |
| Ex.C-2 | Cash Receipts |
| Ex.C-3, 3(a) | Account Statement of Complainant & statement of account |
| Ex.C-4 | Tax Invoice |
| Ex.C-5 | Certificate of insurance Policy |
| Ex.C-6 to C-9 | Tax Invoices |
| Ex.C-10, 10(A) | Car Photos |
| Ex.C-11 | Temporary Registration Certificate |
| Ex.C-12 | Legal Notice |
| Ex.C-13 to 13(B) | Postal Receipts and Acknowledgements |
| Ex.C-14 | Reply to Legal Notice |
| Ex.C-15 | Death Certificate of Complainants Father |
| Ex.C-16 to 18 | Medical Reports and invoice |
| Ex.C-19 | Cash Receipts |
| Ex.C-20 | C.D |

Witnesses examined on behalf of the OPs:

RW-1 — Vijay Pillay,

Documents marked on behalf of the OPs:*he*

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| Ex.R-1 | Appropriation |
| Ex.R-2 & 3 | Cash Receipts |
| Ex.R-4 | Nagashanti Autocars LLP,Hubballi |
| Ex.R-5&6 | Cash Receipts |
| Ex.R-7 | Tax Invoice |
| Ex.R-8 | Delivery Receipt & Gate Pass |
| Ex.R-9 | Delivery Order for Auto Loan |
| Ex.R-10&11 | Tax Invoices |
| Ex.R-12 | Vehicle Tax Invoice |
| Ex.R-13 | KIA Company Quotation |
| Ex.R-14 | Undertaking by Customer |

P.H.
11/3/23
Member

(Sri.P.C.Hiremath)

V.A.
11/3/23
Lady Member

(Smt.V.A.Bolashetti)

E.K.
11/3/23
President

(Sri.E.K.Bhute)

RSA