To

The Worthy Ombudsman-cum-Ethics Officer Punjab Cricket Association

Ref: Complaint dated 04.10.2022 titled as 'Manjinder Singh Vs Gulzarinder Singh Chahal 7 Others'.

Sub: Short Written Submissions on behalf of Gulzarinder Singh Chahal.

Revered Sir,

A copy of the complaint under reference has been served upon me vide e-mail dated 26.10.2022 by the Chief Executive Officer, PCA and I have been called upon to appear and respond to the same on 28.10.2022. In this regard, I most humbly submit as under:-

- 1. That at the very outset I wish to state that I am submitting this short written submission for your kind consideration and hereby expressly reserve my right to file a detailed response, if required.

  I at the very threshold would also deny each and every averment made against me in the said complaint. The present complaint is nothing but an abuse of the process of law and has been filed by the complainant with the sole motive of harassing the office-bearers of Punjab Cricket Association.
- 2. That it will be most imperative to mention herein that I have resigned from the post of President, Punjab Cricket Association w.e.f. 13.10.2022 and thus am no longer associated with the affairs of the Punjab Cricket Association. However, I am submitting this short response to put things in correct perspective.

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Alipuria & Co. is a Chartered Accountant Company having variety of clientele and is in no way in any exclusive arrangement with any of my Companies. The said Chartered Accountant Co. is an independent auditor of my companies just like it is for numerous other clients. To name a few, M/s Ajay Alipuria & Co. have Canara Bank, Bank of India, Burger King, PSPCL etc. as their clients. So the averments as made in the Complaint are totally frivolous and without merit. Hence the complaint deserves to be dismissed at the very threshold.

4. Though not admitting, yet for the sake of arguments it is submitted that since I was one of the numerous clients of M/s Ajay Alipuria & Co., their engagement in PCA at best could have been said to be a 'Tractable Conflict', one that was completely resolvable. However, owing to the intervening circumstances wherein I have resigned from the post of President PCA and M/s Ajay Alipuria & Co. have also discontinued their association with PCA, the alleged conflict of interest has ceased to exist. In this backdrop, no further proceedings are warranted in the present complaint.

Thus it is most humbly submitted that the present complaint be dismissed with cost.

Chandigarh

Date: 28.10.2022

Gullzarinder Singh Chahal

Date: 27th October, 2022

To,

The Ombudsman-cum-Ethics Officer
Punjab Cricket Association
I.S. Bindra Stadium
Sector-63, S.A.S Nagar
Punjab.

Subject:Written Submissions on behalf of Ajay Alipuria & Co. to the complaint filed by Sh. Manjinder Singh.

Sir,

In reference to the complaint submitted by Sh. Manjinder Singh against our firm and without prejudice to our legal rights we wish to submit as under:

- That, we were appointed as the Statutory Auditor's of PCA, Mohali vide letter dated 26th May, 2022.
- 2. That, pursuant to our appointment it is observed that in complaint dated 04.10.2022 false, malafide, vexatious and defamatory allegations have been raised against our firm without any substance. It has been falsely alleged in the complaint that as an Auditor of PCA we have been allotted an office space in the premises of PCA, Mohali and we have been doing business/commercial activities for other clients as well from the said office. However, this allegation is without any basis and absolutely wrong to the very knowledge of the complainant himself as the undersigned firm was never allotted any office space in the premises of PCA, Mohali and neither any room has been occupied by the firm in the premises of PCA, Mohali till



date. The said allegation is absolutely wrong and therefore vehemently denied.

- 3. That, it has been further wrongly alleged in the said complaint that the firm did not appear before the Income Tax Authorities in two pending matters. However, this allegation is absolutely wrong and therefore denied as the firm had duly appeared before the Income Tax Authorities through our associate AdvocateTej Mohan. Our associate AdvocateTej Mohan had duly sought an adjournment in the matter pending before the Income Tax Authorities and this fact can be duly verified through Income Tax portal. As such the said allegation is not only false but is also vexatious in nature and defamatory to our firm. We would like to submit here that our firm is a very reputed firm having a very long standing in the profession of more than 30 years & provides its services to numerous clients on regular basis. As such, we hereby reserve our legal right to pursue appropriate legal remedies civil as well as criminal in the competent court of law available to our firm against the complainant Sh.ManjinderSingh for deliberately and intentionally trying to defame our firm by filing a completely wrong and false complaint against our firm without verification of appropriate facts and also to file any detailed reply if required.
- 4. It is pertinent to mention here that considering the false and malafide contents of the allegations raised against our firm by the complainant Sh. Manjinder Singh, we have deemed it appropriate and have as



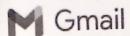
such already tendered our resignation vide our email dated 13th October, 2022 (copy of the same is enclosed herewith for your ready reference and perusal).

It is therefore prayed that the complaint in question against our firm is without any basis and as such the same should be dismissed with costs in the interest of justice.

Em Ajay Alipuria & Co.

Milister Gran

34415



ajay alipuria <ajayalipuria.ca@gmail.com>

## Resignation

ajay alipuria <ajayalipuria.ca@gmail.com> To: ceo@cricketpunjab.in, ceooffice@cricketpunjab.in Cc: PCA Accounts pcastadiumaccounts@yahoo.com> 13 October 2022 at 19:14

Dear Sir,

We hereby resign as Auditor and Income Tax Consultant of M/s Punjab Cricket Association with immediate effect.

Thanks & Regards

Ajay Alipuria & Co. Chartered Accountants



Respected Sir,

The attached rejoinders are being filed to complete the pleadings. It is point out that in this case, despite passing of 07 days, necessary disclosure as requested for in my regarding 28.10.2022 dated email impartiality has not been given by you, accordingly, it is requested that the present complaint may kindly be adjourned and no order on merits of the case should be passed. You are requested to recuse from the case. You are also requested to keep in mind the fundamental principle of law that no person shall be a judge in his own cause ("Nemo iudex in causa sua").



## BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM-OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI)

	Complaint NO	OF 2022.
Manjinder Singh		Complainant
	Versus	
Gulzarinder Singh Chahal&Ors.		Respondents

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PLACE: MOHALI

DATE: 04.11.2022

SHEKHAR VERMA

[SHEKHAR VERMA] P-1285-2002 PH224923

CHAMBER 63, Punjab & Haryana High Court 9877726964

> email-shekharverma@gmail.com, yashrajlawchambers@gmail.com

P-686/2012

PH224295

Chamber no. 128, Pb & Hr High Court

9914200017

Ravneetjoshi19@gmail.com

INEETU SINGH] P-206/2010 PH-223340

[BHAWNA THAKUR] HIM-403/2016

[ANKITA MALHOTRA] P-1416-2013 PH 226007

[YASHVIR S BALHARA] P-2247/2017 PH-227176

P-2428/2020

ADVOCATES/COUNSELS FOR THE COMPLAINANT

# BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM-OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI)

	Complaint NO	OF 2022.
Manjinder Singh		Complainant

Versus

Gulzarinder Singh Chahal&Ors.

... Respondents

REJOINDER TO SHORT WRITTEN SUBMISSIONS FILED ON BEHALF OF GULZARINDER SINGH CHAHAL (RESPONDENT NO. 1)

### RESPECTFULLY SHOWETH:

### PRELIMINARY OBJECTIONS:

1. Strange but in a clever manner, short written submissions have been filed by Respondent No. 1-Gulzarinder Singh Chahal consciously choosing not to respond on the merits of the complaint. The law nowhere permits filing of short written submissions. In fact, the rules of pleadings provide that each and every allegation has to be specifically denied or admitted by the Respondent. In this regard Order VIII, Rule 3, 4 & 5, of Code of Civil Procedure, 1908 are being reproduced hereinafter:-

### "ORDER VIII

365[WRITTEN STATEMENT, SET-OFF AND COUNTER-CLAIM]

- 3. Denial to be specific.—It shall not be sufficient for a defendant in his written statement to deny generally the grounds alleged by the plaintiff, but the defendant must deal specifically with each allegation of fact of which he does not admit the truth, except damages.
- 4. Evasive denial.—Where a defendant denies an allegation of fact in the plaint, he must not do so evasively, but answer the point of substance. Thus, if it is alleged that he received a certain sum of money, it shall not be sufficient to deny that he received that particular amount, but he must deny that he received that sum or any part thereof, or else set out how much he received. And if an

allegation is made with diverse circumstances, it shall not be sufficient to deny it along with those circumstances.

5. Specific denial.—369[(1)] Every allegation of fact in the plaint, if not denied specifically or by necessary implication, or stated to be not admitted in the pleading of the defendant, shall be taken to be admitted except as against a person under disability:

Provided that the Court may in its discretion require any fact so admitted to be proved otherwise than by such admission.

- <sup>370</sup>[(2) Where the defendant has not filed a pleading, it shall be lawful for the Court to pronounce judgment on the basis of the facts contained in the plaint, except as against a person under a disability, but the Court may, in its discretion, require any such fact to be proved.
- (3) In exercising its discretion under the proviso to sub-rule (1) or under sub-rule (2), the Court shall have due regard to the fact whether the defendant could have, or has, engaged a pleader.
- (4) Whenever a judgment is pronounced under this rule, a decree shall be drawn up in accordance with such judgment and such decree shall bear the date on which the judgment was pronounced.]"
- 2. That in view of the above, for all intents and purposes since there is no specific denial to the each of the allegations made in the complaint and Respondent No. 1 has chosen to be evasive in his response, the contents of the complaint stands established on record.
- 3. That the short written submissions are without any verification or affidavit in support and have been filed on behalf of Respondent No. 1 and not by him. Since, there is no verification or supporting affidavit, the Complainant would refer to Order VI Rule 15, Civil Procedure Code, 1908 and would submit that the contents of short written submissions being misleading and without verification and

affidavit in support should be ordered to be struck off from the records. For ease of appreciation, Order VI Rule 15 CPC, 1908 is reproduced hereinafter as under:-

### "ORDER VI

### PLEADINGS GENERALLY

15. Verification of pleadings.—(1) Save as otherwise provided by any law for the time being in force, every pleading shall be verified at the foot by the party or by one of the parties pleading or by some other person proved to the satisfaction of the Court to be acquainted with the facts of

- (That it has been held by the Hon'ble Supreme Court in Salem 4. Advocate Bar Assn. (2) v. Union of India, (2005) 6 SCC 344 that the requirement of filing affidavit in support of pleadings is not illegal and unnecessary. The same has the effect of fixing additional responsibility on the deponent as to truth of facts stated in the pleadings.
- That in fact, Respondent No. 1 should be directed to file specific response as required in law to each and every allegation made in 5. the complaint against him, failing which, the instant complaint should be allowed.
- That a very strange stand has been taken in the short written submission filed on behalf of Respondent No. 1 claiming that since б. he has resigned (after filing of the complaint), he is no longer associated with the affairs of Punjab Cricket Association.Decisions taken by him or any committee in which he was the member needs to be declared invalid and/or are to be reviewed by PCA.
- That the short written submissions filed on behalf of Respondent No. 1 carry inherent contradictions and are completely misleading. 7.

That the contents of paragraph No. 1 of the short written ON MERITS submissions are denied as wrong. Respondent No. 1 has chosen 1. not to respond on merits of the complaint and the denial in the corresponding paragraph of submissions is completely evasive and

is not as per Rules of pleadings. The other office bearers of Punjab Cricket Association are neither party to the present complaint nor is there any allegation against them except Respondent No. 1.

- 2. That the contents of paragraph No. 2 of the short written submissions are denied as incorrect and misleading. The misconducts of Respondent No. 1 during his tenure as President, Punjab Cricket Association would not be condoned even after his resignation. The relief claimed against him still survives and he is liable to be barred for life from participating in the game of Cricket in any manner and he is further liable to be imposed monetary fine/penalty.
  - 3. That the contents of paragraph No. 3 of the short written submissions are denied as wrong. M/s Ajay Alipuria& Company is the Statutory Auditor of the Companies of Respondent No. 1 and since it has been appointed by Respondent No. 1 as the Auditor of Punjab Cricket Association without necessary disclosure of conflict of interest, the averments made in the complaint are valid. For the sake of brevity, the averments made in the complaint are reiterated to be correct.
    - 4. That the contents of paragraph No. 4 of the short written submissions are denied as wrong. In the pleadings, arguments are not required and in fact, by pleading that at the best 'tractable conflict' exists. The strange stand taken by Respondent No. 1 that after his resignation, further action in the complaint is not warranted, amounts to dictating the order to this Hon'ble Court. Respondent No. 1 is and he would remain liable for all actions taken by him during his tenure as President, Punjab Cricket Association.

### PRAYER

In view of the above, the complaint may kindly be accepted against the Respondents and they be penalized in accordance with the Constitution of Punjab Cricket Association.

PLACE: MOHALI

DATE: 04.11.2022

SHEKHAR VERMA [SHEKHAR VERMA] P-1285-2002 PH224923

CHAMBER 63, Punjab & Haryana High Court 9877726964

email-shekharverma@gmail.com, yashra|lawchambers@gmail.com [RAVNEET JOSHI] P-686/2012 PH224295

Chamber no. 128, Pb & Hr High Court 9914200017

Ravneetjoshi19@gmail.com

[ANKITA MALHOTRA] P-1416-2013

PH 226007

NEEPU SINGH P-206/2010 PH-223340

[BHAWNA THAKUR] HIM-403/2016

> [ISHAJANJUA P-6715/2018

[YASHVIR S BALHARA] P-2247/2017 PH-227176

> AP**URVA S**INGH) P-2<del>428/</del>2020

ADVOCATES/COUNSELS FOR THE COMPLAINANT

## BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM-OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI)

Complaint NO	OF 2022,
	Complainant
ersus	

Gulzarinder Singh Chahal&Ors.

Manjinder Singh

... Respondents

### **AFFIDAVIT**

Affidavit of Manjinder Singh son of S. Amrik Singh, resident of H. No. 184, Sector 70, SAS Nagar (Mohali) -160071, Mobile No. 98722 81745 and is also presently, the President, District Cricket Association, Mohali, Plot No. 268, Phase-IX, Industrial Area, SAS Nagar (Mohali).

I, the above named deponent do hereby solemnly affirm and declare on oath here as under:

- That the accompanying rejoinder has been drafted on the instructions of the deponent.
- That the deponent has read the contents of the accompanying rejoinder and the deponent has signed the same after accepting it to be correct.
- That no part of the accompanying rejionder is false and nothing has been concealed therein.

PLACE: S. A.S. NAGIAR DATE: 04/11/2022

wandurgh gizh DEPONENT

(Manjinder Singh)

### VERIFICATION:

Verified that the contents of the above affidavit are true and correct to my knowledge. No part is false and nothing has been concealed Warsingh July

PLACE: S. A.S. NAGAR

04/11/2022

(Manjinder Singh)

DEPONENT

The Comments of this Afridayit; Document nave oeen explained to the deponent/executent 4e/She admitted the same to be come t the deponent/executant has signed Register

of Sr. 110 Alla F. No. 20 dated 4/4/202

SANJEDY DUA CHANDIGARH

U 4 NOV 2022

## BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM-OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI)

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	Respondent No. 2		
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SHEKAAR VERMA

PLACE:MOHALI P-1285-

DATE: 04.11.2022

[SHEKHAR VERMA] P-1285-2002 PH224923

CHAMBER 63, Punjab & Haryana High Court 9877726964

> <u>email-shekharverma@gmail.com</u>, <u>yashrajlawchambers@gmail.com</u>

> > [NEETU SINGH]

[RAVNÉET JOSHI] P-686/2012

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[BHAWNA THAKUR] HIM-403/2016 [ANKITA MAÉHOTRA] P-1416-2013

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[YASHVÎK S BALHARA] P-2247 (2017 PH-227176

ADVOCATES/COUNSELS FOR THE COMPLAINANT

## BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM-OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI)

Complaint NO		OF 2022.
		Complainan

Versus

Gulzarinder Singh Chahal&Ors.

Manjinder Singh

... Respondents

REJOINDER TO SHORT WRITTEN SUBMISSIONS FILED ON BEHALF OF GULZARINDER SINGH CHAHAL (RESPONDENT NO. 2)
RESPECTFULLY SHOWETH:

### PRELIMINARY OBJECTIONS:

1. Strange but in a clever manner, short written submissions have been filed by Respondent No. 2-M/s Ajay Alipuria& Co, consciously choosing not to respond on the merits of the complaint. The law nowhere permits filing of short written submissions. In fact, the rules of pleadings provide that each and every allegation has to be specifically denied or admitted by the Respondent. In this regard Order VIII, Rule 3, 4 & 5, of Code of Civil Procedure, 1908 are being reproduced hereinafter:-

### "ORDER VIII

### 365[WRITTEN STATEMENT, SET-OFF AND COUNTER-CLAIM]

- 3. Denial to be specific.—It shall not be sufficient for a defendant in his written statement to deny generally the grounds alleged by the plaintiff, but the defendant must deal specifically with each allegation of fact of which he does not admit the truth, except damages.
- 4. Evasive denial.—Where a defendant denies an allegation of fact in the plaint, he must not do so evasively, but answer the point of substance. Thus, if it is alleged that he received a certain sum of money, it shall not be sufficient to deny that he received that particular amount, but he must deny that he received that sum or any part thereof, or else set out how much he received. And if an allegation is made with diverse circumstances, it shall not be sufficient to deny it along with those circumstances.
- 5. Specific denial.—369[(1)] Every allegation of fact in the plaint, if not denied specifically or by necessary implication, or stated to be not admitted in the pleading of the defendant, shall be taken to be admitted except as against a person under disability:

Provided that the Court may in its discretion require any fact so admitted to be proved otherwise than by such admission.

- <sup>370</sup>[(2) Where the defendant has not filed a pleading, it shall be lawful for the Court to pronounce judgment on the basis of the facts contained in the plaint, except as against a person under a disability, but the Court may, in its discretion, require any such fact to be proved.
- (3) In exercising its discretion under the proviso to sub-rule (1) or under sub-rule (2), the Court shall have due regard to the fact whether the defendant could have, or has, engaged a pleader.
- (4) Whenever a judgment is pronounced under this rule, a decree shall be drawn up in accordance with such judgment and such decree shall bear the date on which the judgment was pronounced.]"
- 2. That in view of the above, for all intents and purposes since there is no specific denial to the each of the allegations made in the complaint and Respondent No. 2 has chosen to be evasive in its response, the contents of the complaint stands established on record.
  - 3. That the short written submissions are without any verification or affidavit in support and have been filed on behalf of Respondent No. 2 and not by it. Since, there is no verification or supporting affidavit, the Complainant would refer to Order VI Rule 15, Civil Procedure Code, 1908 and would submit that the contents of short written submissions being misleading and without verification and affidavit in support should be ordered to be struck off from the records. For ease of appreciation, Order VI Rule 15 CPC, 1908 is reproduced hereinafter as under:-

### "ORDER VI

### PLEADINGS GENERALLY

15. Verification of pleadings.—(1) Save as otherwise provided by any law for the time being in force, every pleading shall be verified at the foot by the party or by one of the parties pleading or by some other person proved to the satisfaction of the Court to be acquainted with the facts of the case.

- (2) The person verifying shall specify, by reference to the numbered paragraphs of the pleading, what he verifies of his own knowledge and what he verifies upon information received and believed to be true.
- (3) The verification shall be signed by the person making it and shall state the date on which and the place at which it was signed.
- 347[(4) The person verifying the pleading shall also furnish an affidavit in support of his pleadings.]"
- Advocate Bar Assn. (2) v. Union of India, (2005) 6 SCC 344 that the requirement of filing affidavit in support of pleadings is not illegal and unnecessary. The same has the effect of fixing additional responsibility on the deponent as to truth of facts stated in the pleadings.
  - 5. That in fact, Respondent No. 2 should be directed to file specific response as required in law to each and every allegation made in the complaint against him, failing which, the instant complaint should be allowed.
    - 6. That the short written submissions filed on behalf of Respondent No. 2 carry inherent contradictions and are completely misleading. In fact, in the entire written submissions, its association with Respondent No.1 –Gulzarinder Singh Chahal has alleged in the complaint has not even been denied.

### ON MERITS

- 1. That the contents of paragraph No. 1 of the short written submissions are a matter of record. It is further a matter of record that Respondent No. 2 had been appointed by Respondent No. 1 in his individual capacity without disclosing his interest and prior relationship with Respondent No. 2.
- 2. That the contents of paragraph No. 2 of the short written submissions are denied as wrong. The allegations made against Respondent No. 2 are duly substantiated in the complaint and rather Respondent No. 2 has chosen to file a evasive response.

- 3. That the contents of paragraph No. 3 of the short written submissions are denied as incorrect to the extent an incorrect narrative regarding income tax proceedings has been given by Respondent No. 2-M/s Ajay Alipuria& Company. For the sake of brevity, the averments made in the complaint are reiterated to be correct and it is also denied that false or defamatory allegations have been made in the complaint against Respondent No. 2. Rest of the contents are denied for want of knowledge.
- 4. That the contents of paragraph No. 4 of the short written submissions are denied as incorrect. The strange stand taken by Respondent No. 2 that after the resignation, further action in the complaint is not warranted, amounts to dictating the order to this Hon'ble Court. Respondent No. 2 is and it would remain liable for all actions taken by it during its appointed as Auditor, Punjab Cricket Association. It is also liable to compensate Punjab Cricket Association for all the illegal financial benefits it has availed on account of its illegal appointment.

### PRAYER

In view of the above, the complaint may kindly be accepted against the Respondents and they be penalized in accordance with the Constitution of Punjab Cricket Association.

PLACE:MOHALI DATE: 04.11.2022 GIEKHAL VERMI ISHEKHAR VERMAJ P-1285-2002 PH224923

CHAMBER 63, Punjab & Haryana High Court
9877726964

email-shekharverma@gmail.com, yashrailawchambers@gmail.com

4NEE/IU SINGHT P-206/2010 PH<sub>3</sub>223340

BHAWNA THAKUR HIM 403/2016 [RAVNEST JOSHI] P-686/2012 PH224295

Chamber no. 128, Pb & Hr High Court 9914200017

Ravneetjoshi19@gmail.com

[ANKITA MALHOTRA] P-1416-2013 PH 226007

[YASHVIA S BALHARA] P-2247/2017 PH-227176

## BEFORE THE HON'BLE MR. INDERJIT SINGH (RETD. DISTRICT & SESSIONS JUDGE), THE ETHICS OFFICER-CUM-OMBUDSMAN, PUNJAB CRICKET ASSOCIATION, SAS NAGAR (MOHALI)

Complaint NO	OF	2022
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Manjinder Singh

...Complainant

Versus

Gulzarinder Singh Chahal&Ors.

... Respondents

### **AFFIDAVIT**

Affidavit of Manjinder Singh son of S. Amrik Singh, resident of H. No. 184, Sector 70, SAS Nagar (Mohali) -160071, Mobile No. 98722 81745 and is also presently, the President, District Cricket Association, Mohali, Plot No. 268, Phase-IX, Industrial Area, SAS Nagar (Mohali).

- I, the above named deponent do hereby solemnly affirm and declare on oath here as under:
  - That the accompanying rejoinder has been drafted on the instructions of the deponent.
  - That the deponent has read the contents of the accompanying 2. rejoinder and the deponent has signed the same after accepting it to be correct.
  - That no part of the accompanying rejionder is false and nothing has been concealed therein.

mongrader brigh

DEPONENT (Manjinder Singh)

### VERIFICATION:

Verified that the contents of the above affidavit are true and correct to my knowledge. No part is false and nothing has been concealed

PLACE: S.A.S.NAGAR DATE: 04/11/2022

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(Manjinder Singh)

the Conferts of this Africavit, Dreument as a experient to the throughtfaxour the deposition of the signed Register ot Sr. No 715 - 5310. 20 dated 114