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What is Cross-Examination? In law, cross-examination is the interrogation of a witness called by one's opponent. Section 138 of the Indian Evidence Act 1872 provides that a witness will be first examined in chief, and then if the adverse party deems fit, cross-examined and if the party calling him so desires, be re-examined. Natural Justice "The evidence brought on record without the knowledge of the assessee and used against him without giving him an opportunity to rebut it offends the principles of Natural Justice. There must be something more than bare suspicion to support the assessment." (Dhakeshwari Cotton Mills Ltd vs. CIT (1954) 26 ITR 775 (SC)) Evidence - How to be Judged "Science has not yet invented any instrument to test the reliability of the evidence placed before a Court or a Tribunal. Therefore the Courts and the Tribunals have to judge the evi....."