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Senior White House and military officials had abundant evidence of the exact strength of North Vietnamese and Vietcong forces before the 1968 Tet offensive, according to documents made public by Gen. William C. Westmoreland in his \$120 million libel suit against CBS.

In legal papers filed this weekend, the general also contends that, even before the network broadcast the 1982 documentary over which he is suing, many of the journalists involved in the program did not think it was fair or that it proved its central thesis of a conspiracy to suppress accurate data on enemy forces in Vietnam.

The new documents include a 1967 military intelligence report that CBS said the General suppressed to mislead President Johnson, Congress and the public about whether the United States and South Vietnam were winning the war. The report was in the files of Robert W. Komer, one of the top civilian aides Mr. Johnson sent to Saigon to keep him informed of the war's progress.

A 365-page brief filed in Federal District Court in Manhattan also says that a "Source X" provided military and civilian intelligence offices in Washington with unimpeachable information about North Vietnamese forces infiltrating South Vietnam before the Tet offensive. CBS said General Westmoreland's command concealed accurate infiltration-rate figures from Washington, but the brief says the information flowed the other way, from Washington to Saigon. What the Program Said

General Westmoreland, the commander of American forces in Vietnam from 1964 to 1968, said he was defamed by the 90-minute documentary, "The Uncounted Enemy: A Vietnam Deception."

The program said the general and his intelligence aides conspired to falsify estimates of enemy troop strength because they did not want to give bad news to President Johnson and were afraid that reporting increases in enemy forces would increase domestic dissent on the war. It said that American troops were thus not prepared for the Tet attacks and that intelligence officers were asked to alter enemy-casualty records after the assault.

In a brief on May 23, CBS asked Judge Pierre N. Leval to dismiss the case, citing affidavits from intelligence aides that the network said proved a conspiracy. It also argued that General Westmoreland could not meet the special burden imposed on public officials of proving that the network either knew its statements were false or did not care to find out.

The general's brief, a response to that motion, asks instead for a speedy trial. CBS has three weeks to reply before Judge Leval rules.

The new brief, the first detailed look at what General Westmoreland hopes to prove to a jury, says CBS either had or could easily have obtained proof that the military intelligence estimates were not suppressed or altered. It rebuts the program's three key points - that Central Intelligence Agency estimates of Vietcong strength were hidden from Washington, that figures on North Vietnamese infiltration were concealed and that figures were later manipulated to hide earlier misreporting.

The program focused on a debate over the regular "Order of Battle Summaries" produced by the Military Assistance Command in Vietnam. It said Gen. Joseph McChristian, the head of intelligence in the command until July 1967, wanted the estimates of enemy strength to include some irregular and political forces. But it said General Westmoreland blocked this and told his analysts to keep the total beneath 300,000.

The McChristian report from Ambassador Komer's files includes all of the higher figures, totalling 416,000 to 429,000. So does a slide presented to military and civilian intelligence officers at a session in Langley, Va., that was arranged to try to resolve the debate over which Vietcong were a military threat, the brief says. Support for Westmoreland

It says the outcome of this debate was an agreement by every major level of command with General Westmoreland's decision not to include the self-defense forces because they had no offensive capacity.

The brief says the General could not have hidden figures on the infiltration of 20,000 to 25,000 North Vietnamese troops in the four months before the Tet offensive, as the program said, because there was no such infiltration. It also says the General and the White House got their most accurate figures from "Source X," a Washington agency that the brief said it could not further identify for national security reasons. General Westmoreland could not have ordered computer data bases changed to cover up intelligence failures, the brief said, because all of the prior data had already been widely circulated in paper copies. It portrayed the CBS charges of data manipulation as a mistaken insistence on mathematical formulas not applicable to the Tet casualty data.

The brief also deals with the issue of whether CBS journalists and supervisory executives knew about the contradictory evidence, doubted the program's fairness or did not diligently seek the truth. Its evidence comes from depositions, affidavits, and an internal investigation by CBS that was conducted by a senior producer, Burton Benjamin. The court made CBS turn Mr. Benjamin's report over to General Westmoreland's lawyer, Dan M. Burt. A Dispute Mentioned

Carolyn McDaniel, a researcher and secretary, told Mr. Benjamin she had told George Crile, the program's producer, that interview material showed President Johnson knew about the troop-strength issue, but Mr. Crile told her that information was not important to the essence of the show. Sam Adams, a former C.I.A. analyst and paid consultant for the program, also told Mr. Benjamin that Mr. Johnson knew of the debate.

The brief says that George Carver, the top C.I.A. aide on Vietnam, disputed the conspiracy thesis in an interview with Mr. Crile shortly before the program was broadcast.

The documentary strongly suggested that General McChristian was transferred from his intelligence job because he insisted on reporting higher figures for enemy strength. In fact, the brief says, Mr. Crile and others knew that the General was moving to a long-sought position, and that General Westmoreland had tried to persuade him to stay on. It also says that the program edited out General McChristian's statement that he had never been asked to understate the strength of the Vietcong.

A correction was made on July 25, 1984: Wednesday, Late City Final Edition

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