

- Architecture
- Govt. Approved Valuer
- Engineering
- Surveyor & Loss Assessor
- Interiors

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## Sharadkumar B. Chalikwar

B.E. (Civil), M.E.,  
M.Sc. (Real Estate Valuation)  
M.Sc. (Plant & Machinery Valuation),  
M.I.C.A., M.I.W.R.S.,  
Chartered Engineer, Registered Valuer

CE : AM054371-6  
FIE : F 110926/6  
FIV : 9863  
CCIT : (N) CCIT /1-14/52/2008-09  
IBBI : IBBI/RV/07/2019/11744

**Chhatrapati Sambhaji Nagar (Aurangabad) : Plot No. 106, N-3, CIDCO, Aurangabad - 431 005, M.S, INDIA**  
**Email: aurangabad@vastukala.co.in | Tel: +91 40 2485151 +91 91672 04062**

## Valuation Report of the Immovable Property (For Capital Gain Purpose)



### Details of the property under consideration:

Name of Owner: **Mrs. Kiran Ravi Arora**

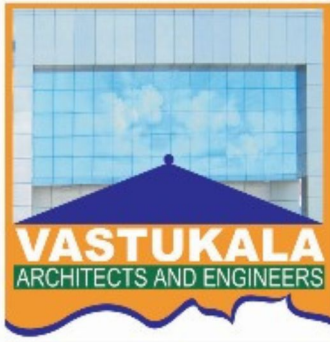
Commercial Shop No. 4, Ground Floor, Building No. 22, "Amar Jyoti Co-Op. Hsg. Soc. Ltd.", Four Bungalows, Manish Nagar, St. Louis Convent Road, Andheri (West), Mumbai - 400 053, State - Maharashtra, Country - India

Latitude Longitude: 19°07'43.5"N 72°49'33.2"E

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Valuation Report Prepared For: Capital Gain / Mrs. Kiran R. Arora (8794/2306728)

Page 3 of 17

Vastu/Mumbai/06/2024/8794/2306728  
13/18-172-VSM  
Date: 13.06.2024

## 1. VALUATION OPINION REPORT

This is to certify that the property bearing Commercial Shop No. 4, Ground Floor, Building No. 22, "Amar Jyoti Co-Op. Hsg. Soc. Ltd.", Four Bungalows, Manish Nagar, St. Louis Convent Road, Andheri (West), Mumbai - 400 053, State - Maharashtra, Country - India was belong to **Mrs. Kiran Ravi Arora** till sold the property to Mrs. Meena Noel Gonsalves as per Sale Deed dated 31.03.2024.

Boundaries of the property.

North : Versova Marg  
South : Gharkul Society  
East : Manish Garden Society  
West : St. Louis Convent Road & Yashodan Apartment

- The purpose of this report is to ascertain the Indexed Cost of Acquisition ( F. Y. 2023 - 24) of the property as detailed above.
- The property premises can be assessed and valued for calculation of Capital Gain Tax purpose as on 1st April 2001 at **₹ 26,51,884.00 (Rupees Twenty Six Lakh Fifty One Thousand Eight Hundred Eighty Four Only).**
- The Indexed Cost of Acquisition of Property under consideration as on 2023 - 24 is **₹ 94,03,166.00 (Rupees Ninety Four Lakh Three Thousand One Hundred Sixty Six Only)** with Renovation & improvement after 2001.
- The following documents were perused :

- Copy of Sale Deed dated 31.03.2024 b/w. Mrs. Kiran Ravi Arora (Transferor) AND Mrs. Meena Noel Gonsalves (Transferee)
- Copy of Articles of Agreement dated 17.01.1990 b/w. Smt. Lata R. Seth (Transferor) AND Mrs. Kiran Ravi Arora (Transferee)
- Copy of Society Letter dated 06.02.2024
- Copy of Share Certificate No. 48 transferred on 26.01.1990 in the name of Mrs. Kiran R. Arora
- Copy of Maintenance Bill No. 594 dated 05.03.2024 in the name of Mrs. Kiran Arora.



F. Copy of Maintenance Receipt No. 358 date 20.02.2024 in the name of Mrs. Kiran R. Arora
G. Copy of Property Card
H. Copy of Repair / Improvement Bills

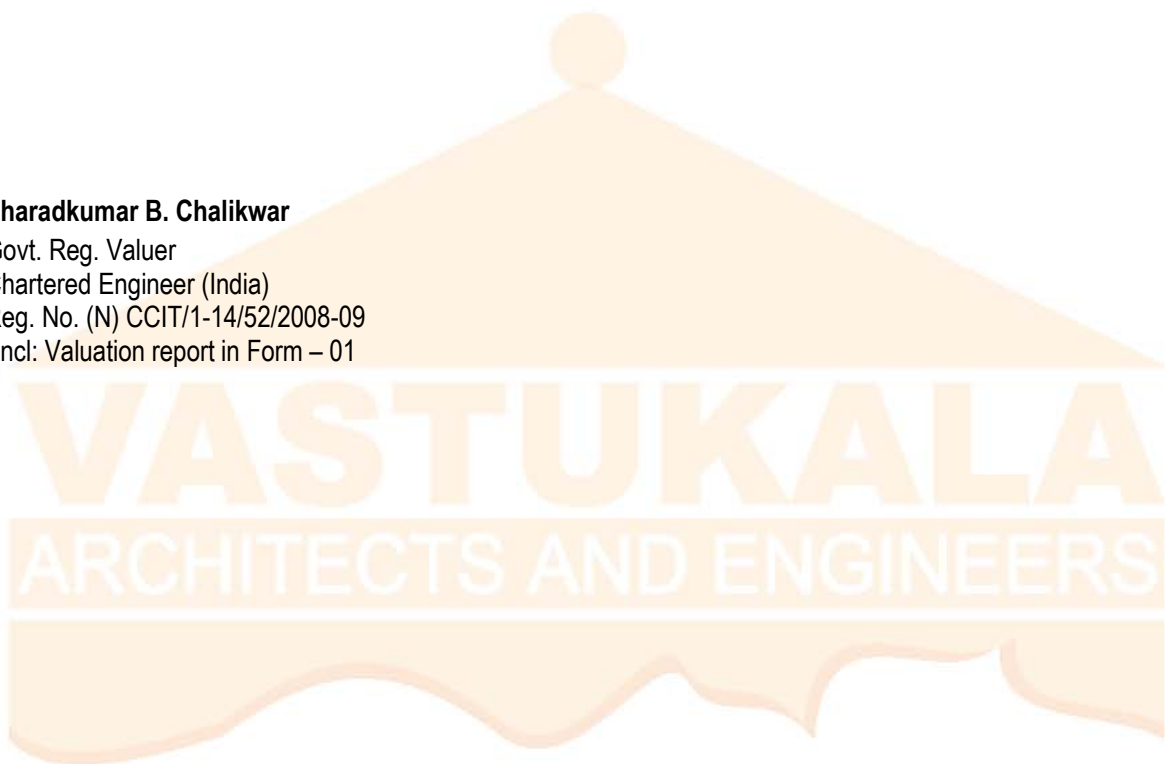
This assignment is undertaken based on the request from our client **Mr. Rikhil Arora**.

The valuation of the property is based on the documents produced by the concern. Legal aspects have not been taken into considerations while preparing this valuation report.

Hence certified.

For **Vastukala Architects & Engineers**

**Sharadkumar B. Chalikwar**  
Govt. Reg. Valuer  
Chartered Engineer (India)  
Reg. No. (N) CCIT/1-14/52/2008-09  
Encl: Valuation report in Form – 01



Valuation Report of Commercial Shop No. 4, Ground Floor, Building No. 22, "Amar Jyoti Co-Op. Hsg. Soc. Ltd.", Four Bungalows, Manish Nagar, St. Louis Convent Road, Andheri (West), Mumbai – 400 053, State – Maharashtra, Country – India

## 2. Part-1 Form 0-1

(See Rule 8 D)

REPORT OF VALUATION OF IMMOVABLE PROPERTY (OTHER THAN AGRICULTURAL LANDS, PLANTATIONS, FORESTS, MINES AND QUARRIES)

### 2.1. GENERAL:

1	Purpose for which the valuation is made	To assess the Fair Market Value as on 01-04-2001 for computation of <b>Capital Gains Tax</b> .
2	Date of Report	13.06.2024
3	Name of the Owner	<b>Mrs. Kiran Ravi Arora</b> till sold the property to Mrs. Meena Noel Gonsalves as per Sale Deed dated 31.03.2024
4	If the property is under joint ownership, Ownership / co-ownership, share of each such owner. Are the shares undivided?	Sole Ownership
5	Brief description of the property	Commercial Shop No. 4, Ground Floor, Building No. 22, "Amar Jyoti Co-Op. Hsg. Soc. Ltd.", Four Bungalows, Manish Nagar, St. Louis Convent Road, Andheri (West), Mumbai – 400053, State – Maharashtra, Country – India
6	Location, street, ward no	Four Bungalows, Manish Nagar, St. Louis Convent Road
7	Survey/ Plot no. of land	C. T. S. No. 826A, Village – Ambivali
8	Is the property situated in Residential / commercial/ mixed area/ industrial area?	Residential cum commercial
9	Classification of locality-high class/ middle class/poor class	High Class
10	Proximity to civic amenities like schools, Hospitals, Offices, market, cinemas etc.	All the amenities are available in the vicinity.
11	Means and proximity to surface communication by which the locality is served	Served by BEST Buses, Taxies, Auto and Private Vehicles



## 2.2. LAND

12	Area of land supported by documentary proof. Shape, dimension and physical features	Carpet Area = 270.00 Sq. Ft. (Area as per Sale Deed)  <b>Built Up Area = 30.11 Sq. M. i.e. 324.00 Sq. Ft.</b> (Area as per Sale Deed)
13	Roads, Streets or lanes on which the land is abutting	Four Bungalows, Manish Nagar, St. Louis Convent Road
14	If freehold or leasehold land	Freehold
15	If leasehold, the name of Lessor/lessee, nature of lease, date of commencement and termination of lease and terms of renewal of lease. (i) Initial premium (ii) Ground rent payable per annum (iii) Unearned increase payable to the Lessor in the event of sale or transfer	N.A.
16	Is there any restriction covenant in regard to use of land? If so attach a copy of the covenant.	As per documents
17	Are there any agreements of easements? If so attach a copy of the covenant	Information not available
18	Does the land fall in an area included in any Town Planning Scheme or any Development Plan of Government or any statutory body? If so give Particulars.	Municipal Corporation of Greater Mumbai.
19	Has any contribution been made towards development or is any demand for such contribution still outstanding.	Information not available
20	Has the whole or part of the land been notified for acquisition by government or any statutory body? Give date of the notification.	No
21	Attach a dimensioned site plan	Attached

## 2.3. IMPROVEMENTS

22	Attach plans and elevations of all structures standing on the land and a lay-out plan.	N.A.
23	Furnish technical details of the building on a separate sheet (The Annexure to this form may be used)	Attached
24	Is the building owner occupied/ tenanted/ both?	Vacant
	If the property owner occupied, specify portion and extent of area under owner-occupation	Vacant



25	What is the Floor Space Index permissible and Percentage actually utilized?	<ul style="list-style-type: none"> <li>Floor Space Index Permissible – As per Development Control of Regulation of Municipal Corporation of Greater Mumbai</li> <li>FSI percentage actually utilized - Information not available</li> </ul>
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## 2.4. RENTS

26	(i)	Names of tenants/ lessees/ licensees, etc.	N.A.
	(ii)	Portions in their occupation	N.A.
	(iii)	Monthly or annual rent /compensation/license fee, etc. paid by each	N.A.
	(iv)	Gross amount received for the whole property	N.A.
27		Are any of the occupants related to, or close to business associates of the owner?	N.A.
28		Is separate amount being recovered for the use of fixtures, like fans, geysers, refrigerators, cooking ranges, built-in wardrobes, etc. or for services charges? If so, give details	N.A.
29		Give details of the water and electricity charges, if any, to be borne by the owner	Water charges of ₹ 700.00 as per Society Maintenance Bill No. 594 dated 05.03.2024
30		Has the tenant to bear the whole or part of the cost repairs and maintenance? Give particulars	Information not available
31		If a lift is installed, who is to bear the cost of maintenance and operation- owner or tenant?	Information not available
32		If a pump is installed, who is to bear the cost of maintenance and operation- owner or tenant?	Information not available
33		Who has to bear the cost of electricity charges for lighting of common space like entrance hall, stairs, passage, compound, etc. owner or tenant?	Electricity charges for lighting of common space of ₹ 280.00 as per Society Maintenance Bill No. 594 dated 05.03.2024
34		What is the amount of property tax? Who is to bear it? Give details with documentary proof	Property Tax of ₹ 1,156.00 as per Society Maintenance Bill No. 594 dated 05.03.2024
35		Is the building insured? If so, give the policy no., amount for which it is insured and the annual premium	Insurance charges of ₹ 55.00 as per Society Maintenance Bill No. 594 dated 05.03.2024
36		Is any dispute between landlord and tenant regarding rent pending in a court of rent?	Information not available
37		Has any standard rent been fixed for the premises under any law relating to the control of rent?	Information not available



## 2.5. SALES

38	Give instances of sales of immovable property in the locality on a separate sheet, indicating the Name and address of the property, registration No., sale price and area of land sold.	As per sub registrar assurance records
39	Land rate adopted in this valuation	N. A. as the property is valued by composite rate method
40	If sale instances are not available or not relied upon, the basis of arriving at the land rate	Copy of Stamp Duty Ready Reckoner for the year 2001 attached

## 2.6. COST OF CONSTRUCTION

41	Year of commencement of construction and year of completion	Year of Construction – 1963 (As per Society Records)
42	What was the method of construction, by contract/By employing Labour directly/ both?	Information not available
43	For items of work done on contract, produce copies of agreements	N. A.
44	For items of work done by engaging Labour directly, give basic rates of materials and Labour supported by documentary proof.	N. A.

## 3. PART II- VALUATION

### 3.1. General:

Under the instructions of **Mr. Rikhil Arora**, we have valued the Commercial Shop No. 4, Ground Floor, Building No. 22, “**Amar Jyoti Co-Op. Hsg. Soc. Ltd.**”, Four Bungalows, Manish Nagar, St. Louis Convent Road, Andheri (West), Mumbai – 400 053, State – Maharashtra, Country - India to ascertain the market value of said property, as on 1st April 2001 for computation of Capital Gains Tax.

We are in receipt of the following documents:

A.	Copy of Sale Deed dated 31.03.2024 b/w. Mrs. Kiran Ravi Arora (Transferor) AND Mrs. Meena Noel Gonsalves (Transferee)
B.	Copy of Articles of Agreement dated 17.01.1990 b/w. Smt. Lata R. Seth (Transferor) AND Mrs. Kiran Ravi Arora (Transferee)
C.	Copy of Society Letter dated 06.02.2024
D.	Copy of Share Certificate No. 48 transferred on 26.01.1990 in the name of Mrs. Kiran R. Arora
E.	Copy of Maintenance Bill No. 594 dated 05.03.2024 in the name of Mrs. Kiran Arora.
F.	Copy of Maintenance Receipt No. 358 date 20.02.2024 in the name of Mrs. Kiran R. Arora
G.	Copy of Property Card
H.	Copy of Repair / Improvement Bills





## 3.2. Location:

The said building is located at C. T. S. No. 826A, Village – Ambivali, in MCGM. The property falls in Commercial Zone. It is at 750 M. walking distance from Versova Metro Station.

## 3.3. Building / Property:

The Structure is a Ground + 6 upper floors building. The commercial building is known as “Amar Jyoti Co-Op. Hsg. Soc. Ltd.”. The building is used for residential cum commercial purpose. The building is having 1 lift.

## 3.4. Flat (Shop):

Initially the property was approved for flat / residential purpose. The flat converted into commercial purpose as approvals taken from MCGM and Society. The composition of property is Single unit. Vitrified tiles flooring, Glass Doors, M.S. Rolling Shutter, Concealed electrification is provided.

## 3.5. History:

Flat No. 4 was purchased by Mrs. Kiran R. Arora as per Agreement of sale dated 17.01.1990. The flat was supposed to be used for residential purpose only, however an application made by her to the MCGM “H&K” Ward as per their Letter dated 13.03.1990 to the Executive Engineer Building proposals, the said property approved to be changed from residence to shop on the behalf, the MCGM as per their permission Letter dated 09.04.1990 the said society has approved the same and hence the said Flat No. 4 used for the commercial purpose and the user have granted No Objection Certificate for commercial purpose dated 27.01.1990.

Further Mrs. Kiran Ravi Arora sold the property to Mrs. Meena Noel Gonsalves as per Sale Deed dated 31.03.2024.

**All the approval for commercial purpose is taken before 01.04.2001. Hence, we have considered the property as Commercial Shop for the Capital Gain Valuation as on 01.04.2001.**



## 3.6. Valuation as on 1<sup>st</sup> April 2001 of the Commercial Shop:

The Built up area of the Property in Sq. Ft.	:	324.00
<b>The Built up area of the Property in Sq. M.</b>	:	<b>30.11</b>
<b><u>Depreciation Calculation:</u></b>		
Year of Construction of the building	:	Year of Construction – 1963 (As per Society Records)
Expected total life of building	:	60 years
Age of the building as on 2001	:	38 years
Cost of Construction	:	30.11 Sq. M. x ₹ 5,500.00 = ₹ 1,65,605.00
Depreciation	:	48.86%
Amount of depreciation	:	₹ 80,915.00
<b>Rate as on 1-4-2001 for Commercial Property Premises (As per Ready Reckoner 2001)</b>	:	<b>₹ 82,150.00 per Sq. M.</b>
<b>Rate considered for valuation Value of Property as on 2001.</b>	:	<b>30.11 Sq. M. x ₹ 82,150.00 = ₹ 24,73,537.00</b>
<b>Depreciated Fair Value of the property as on 01-04-2001 (A)</b>	:	<b>₹ 24,73,537.00 - ₹ 80,915.00 = ₹ 23,92,622.00</b>
Add for Stamp Duty charges ( B )	:	₹ 2,39,262.00
Add for Registration charges ( C )	:	₹ 20,000.00
<b>Total Cost of Acquisition (D = A + B + C)</b>	:	<b>₹ 26,51,884.00</b>
<b>3.6.1. Indexed Cost of Acquisition</b>		
1. Cost Inflation Index for 2001 (Considering the transaction shall be made after 01.04.2017)	:	100
2. Cost Inflation Index for 2023 - 24	:	348
<b>3. Indexed Cost of Acquisition (₹ 26,51,884.00 * 348/100)</b>	:	<b>₹ 92,28,556.00</b>

Particulars	Year	Value / Amount (₹)	Cost Inflation Index Year	Present Cost Inflation Index Year	Indexed Cost of Acquisition (₹)
<b>Total Cost of Acquisition (A)</b>	2,001.00	26,51,884.00	100.00	348.00	<b>92,28,556.00</b>
<b>Improvement Cost (B)</b>					
10.04.2001 - 07.07.2001	2001-2002	20,000.00	100.00	348.00	69,600.00
10.02.2003 & 15.03.2003	2002-2003	6,000.00	105.00	348.00	19,886.00
10.02.2003 - 19.02.2004	2003-2004	11,000.00	109.00	348.00	35,119.00
11.11.2014 - 11.03.2015	2014-2015	5,000.00	240.00	348.00	7,250.00
08.04.2015 - 07.03.2016	2015-2016	27,200.00	254.00	348.00	37,266.00
10.02.2023	2022-2023	5,000.00	317.00	348.00	5,489.00
				<b>TOTAL</b>	<b>1,74,610.00</b>
				<b>A + B</b>	<b>94,03,166.00</b>

Taking into consideration above said facts, we can evaluate the value of Commercial Shop No. 4, Ground Floor, Building No. 22, "Amar Jyoti Co-Op. Hsg. Soc. Ltd.", Four Bungalows, Manish Nagar, St. Louis Convent Road, Andheri (West), Mumbai - 400 053, State - Maharashtra, Country - India for this particular purpose at ₹ 26,51,884.00 (Rupees Twenty Six Lakh Fifty One Thousand Eight Hundred Eighty Four Only) as on 1<sup>st</sup> April 2001.

### 3.7. NOTES

1. I, Sharadkumar B. Chalikwar with my experience and ability to judgment I am of the considered opinion that the fair market value of the property as on 1<sup>st</sup> April 2001 is ₹ 26,51,884.00 (Rupees Twenty Six Lakh Fifty One Thousand Eight Hundred Eighty Four Only). Value varies with time and purpose and hence this value should not be referred for any purpose other than mentioned in this report.
2. This valuation is done on the basis of information, which the valuer has obtained by information provided by the client about the premises and location of the surrounding area and also prevailing rates in the surrounding area, and further subject to document as mentioned in valuation report.
3. This valuer should not be held responsible for authentication of documents, clear title and other such related matters. For that purpose Latest Legal Opinion should be sought.



## 4. ANNEXURE TO FORM 0-1

1.	No. of floors and height of each floor	Ground + 6 Upper floors								
2.	Plinth area floor wise as per IS 3361-1966	Information not available								
3.	Year of construction	Year of Construction – 1963 (As per Society Records)								
4.	Estimated future life as on year 2001	32 years								
5.	Type of construction- load bearing walls/RCC frame/ steel frame	R.C.C. Framed structure								
6.	Type of foundations	R.C.C								
7.	Walls	All external walls are 9" thick and partition walls are 6" thick.								
8.	Partitions	6" thick brick wall								
9.	Doors and Windows	Glass Doors and M.S. Rolling shutter								
10.	Flooring	Vitrified tiles flooring								
11.	Finishing	Internal walls are finished Cement Plaster. External walls are finished with sand faced plaster								
12.	Roofing and terracing	R. C. C. Slab								
13.	Special architectural or decorative features, if any	POP false ceiling								
14.	<table border="1"> <tr> <td>(i)</td> <td>Internal wiring – surface or conduit</td> </tr> <tr> <td>(ii)</td> <td>Class of fittings: Superior / Ordinary / Poor.</td> </tr> </table>	(i)	Internal wiring – surface or conduit	(ii)	Class of fittings: Superior / Ordinary / Poor.	<p>Concealed</p> <p>Ordinary</p>				
(i)	Internal wiring – surface or conduit									
(ii)	Class of fittings: Superior / Ordinary / Poor.									
15.	<p>Sanitary installations</p> <table border="1"> <tr> <td>(i)</td> <td>No. of water closets</td> </tr> <tr> <td>(ii)</td> <td>No. of lavatory basins</td> </tr> <tr> <td>(iii)</td> <td>No. of urinals</td> </tr> <tr> <td>(iv)</td> <td>No. of sinks</td> </tr> </table> <p>Class of fittings: Superior colored / superior white/ordinary.</p>	(i)	No. of water closets	(ii)	No. of lavatory basins	(iii)	No. of urinals	(iv)	No. of sinks	- - -
(i)	No. of water closets									
(ii)	No. of lavatory basins									
(iii)	No. of urinals									
(iv)	No. of sinks									
16.	Compound wall Height and length Type of construction	6'.0" High, R.C.C. columns with B. B. Masonry wall.								
17.	No. of lifts and capacity	1 lift								
18.	Underground sump – capacity and type of construction	R.C.C. Tank								
19.	Over-head tank Location, capacity Type of construction	Overhead Water Tank								
20.	Pumps- no. and their horse power	Available as per requirement								
21.	Roads and paving within the compound approximate area and type of paving	Cemented road in open spaces, Open parking Space etc.								
22.	Sewage disposal – whereas connected to public sewers, if septic tanks provided, no. and capacity	Connected to Municipal Sewers								



## 5. PART III- DECLARATION

I hereby declare that

- (a) The information furnished in part I is true and correct to the best of my knowledge and belief;
- (b) I have no direct or indirect interest in the property valued:

### 5.1. DECLARATION OF PROFESSIONAL FEES CHARGED

We hereby declare that, our professional fees are not contingent upon the valuation findings. However, if the statute AND/OR clients demands that, the fees should be charged on the percentage of assessed value then, with the full knowledge of the AND/OR end user, it is being charged accordingly.

### 5.2. DEFINITION OF VALUE FOR THIS SPECIFIC PURPOSE

This exercise is to assess **Fair Market Value** of the property under reference as on **01<sup>st</sup> April 2001** for calculation of **Capital Gains Tax**.

The term **Fair Market Value** is defined as

*"The most probable price, as of a specified date, in cash, terms equivalent to cash, or in other precisely revealed terms for which the specified property rights would sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently knowledgeably and for self-interest assuming that neither is under undue duress".*

Fundamental assumptions and conditions presumed in this definition are:

1. Buyer and seller are motivated by self-interest.
2. Buyer and seller are well informed and are acting prudently.
3. The property is exposed for a reasonable time on the open market.
4. Payment is made in cash or equivalent or in specified financing terms.

### 5.3. UNDER LYING ASSUMPTIONS

1. We assume no responsibility for matters of legal nature affecting the property appraised or the title thereto, nor do we render our opinion as to the title, which is assumed to be good and marketable.
2. The property is valued as though under responsible ownership.
3. It is assumed that the property is free of liens and encumbrances.
4. It is assumed that there are no hidden or unapparent conditions of the subsoil or structure that would render it more or less valuable. No responsibility is assumed for such conditions or for engineering that might be required to discover such factors.

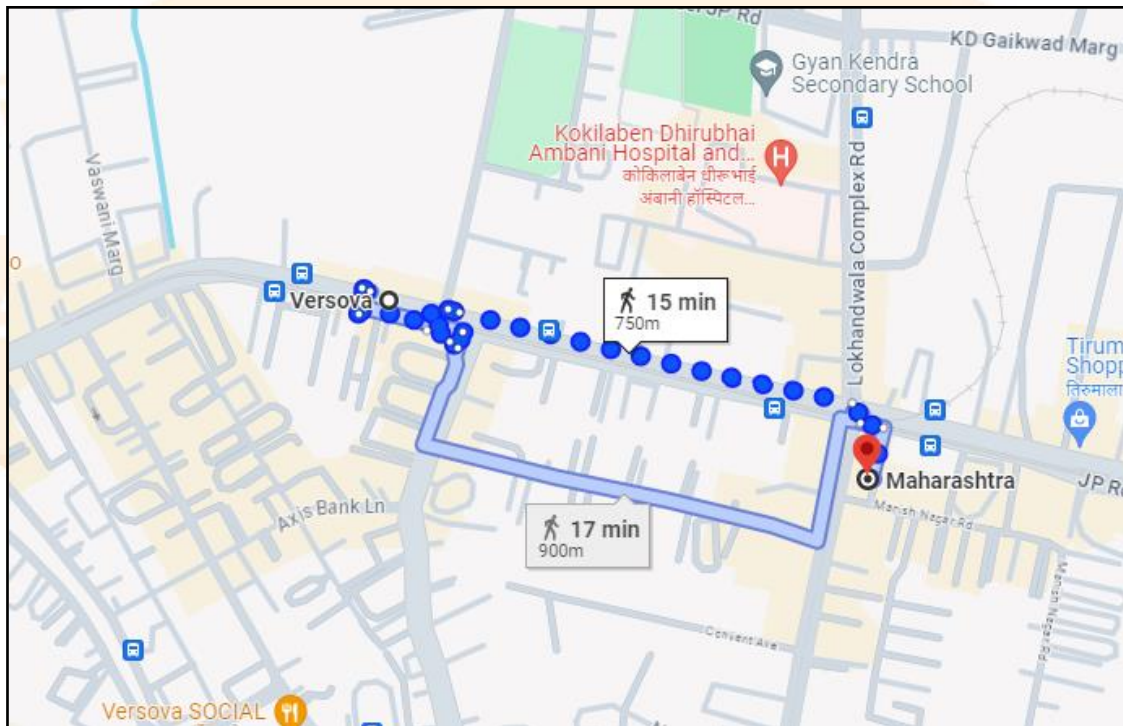
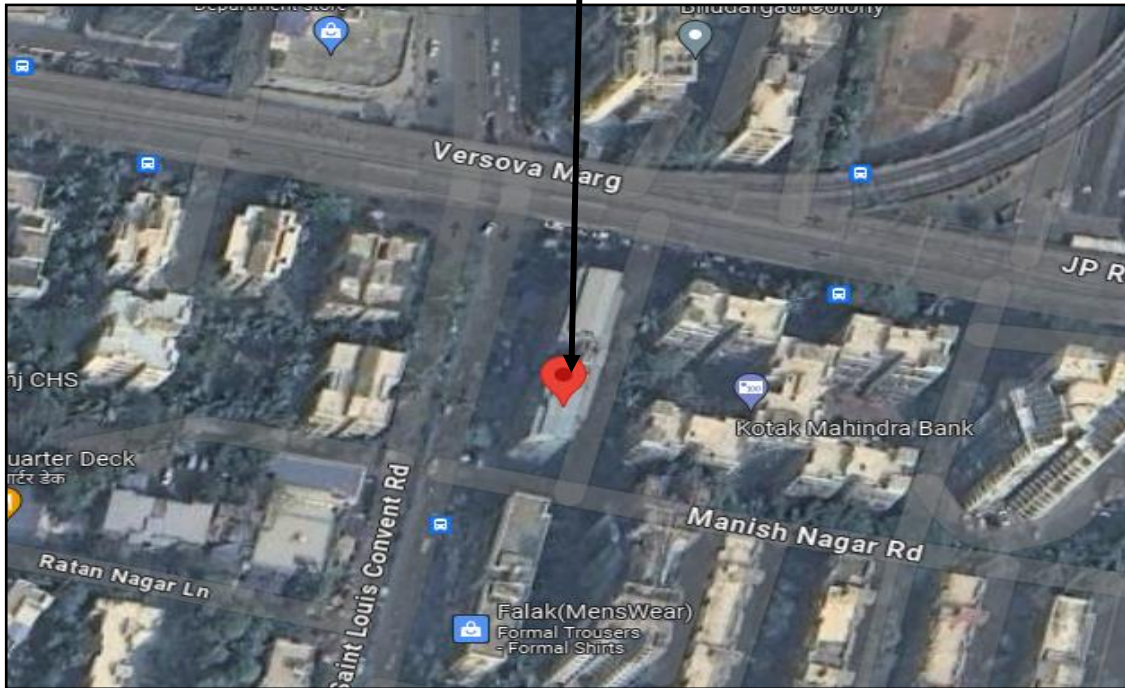


## 6. Actual site photographs



### 7. Route Map of the property

Site U/R



**Latitude Longitude: 19°07'43.5"N 72°49'33.2"E**

**Note:** The Blue line shows the route to site from nearest Metro station (Versova – 750 M.)



## 8. Ready Reckoner Rate for Year 2001

### 8.1. Rate for Property

5	<b>Land:</b> On East 100' Link Road, on West sea of Juhu beach, on North Juhu Lane on South Vaikunthlal Mehta Marg upto sea. All the portion surrounded. <b>Village :</b> <i>Juhu,</i> <b>Village :</b> <i>Andheri (W)</i>	21,300 21,250	42,350 42,350	52,000 52,950	88,000 84,400
6	<b>Land:</b> On West Juhu and Versova beach, on North Jayprakash Road, on East 100' Link Road (Passing through Indian Oil and D.N.Nagar) on South Juhu Lane. All the portion surrounded. <b>Village :</b> <i>Versova</i> <b>Village :</b> <i>Juhu</i> <b>Village :</b> <i>Andheri (W)</i>	20,650 20,650 20,650	42,350 42,350 42,350	55,300 49,400 55,300	82,150 82,150 82,150
7	<b>Land:</b> On East Swami Vivekanand Road on North Jayprakash Road, on West 100' Link Road passing North – South through Indian Oil and D.N.Nagar and on South Juhu Lane. All the portion surrounded. <b>Village :</b> <i>Andheri West</i>	19,950	40,200	58,300	84,400
8-R	<b>Road:</b> Jayprakash Road from Andheri station to on West side 100' Link Road upto D.N.Nagar <b>Village :</b> <i>Andheri West</i>	20,600	44,500	60,300	92,150
9-R	<b>Road:</b> Jayprakash road from the Junction of 100' Link Road to Sea to Western side. <b>Village :</b> <i>Versova, Andheri West</i>	20,650	40,200	58,200	78,250
10-A-R	<b>Road:</b> Swami Vivekanand Road. <b>Village :</b> <i>Mogra, Bandivli, Andheri (W), Oshivara</i>	16,150	26,500	39,700	58,700

46 Stamp Duty Ready Reckoner 2001

### 8.2. Construction Rate

Construction cost during 2001 for various types of structure is as under.

Type of Construction	Estimated cost per Sq.Mtr. in Rs.
RCC Pukka	5,500
Other Pukka	4,500
Semi/Half Pukka	2,850
Kaccha	1,500





## 9. VALUATION OF THE PROPERTY PREMISES

Considering various parameters recorded herein above, existing economic scenario, and the information that is available with reference to the development of neighbourhood and method selected for valuation, we are of the opinion that, the property premises can be assessed and valued for calculation of Capital Gain Tax **as on 1<sup>st</sup> April 2001 for ₹ 26,51,884.00 (Rupees Twenty Six Lakh Fifty One Thousand Eight Hundred Eighty Four Only).**

For Vastukala Architects & Engineers

**Sharadkumar B. Chalikwar**

Govt. Reg. Valuer

Chartered Engineer (India)

Reg. No. (N) CCIT/1-14/52/2008-09

