



- 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

**Aurangabad Office** : Plot No. 106, N-3, CIDCO, Aurangabad - 431 005, (M.S.), INDIA.  
Tel.: +91-0240-2485151, Mobile : +91 9167204062, +91 9860863601, E-mail : aurangabad@vastukala.org

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



### Details of the property under consideration:

**Name of client: Smt. Sushma Girishchandra Verma & Anshu Girishchandra Verma**

Residential Land & Building on Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika,  
Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh, India

**Latitude Longitude: 23°31'20.1"N 77°48'21.0"E**

## Table of Contents

1.	VALUATION OPINION REPORT.....	3
2.	Part-1 Form 0-1.....	5
2.1.	GENERAL:.....	5
2.2.	LAND .....	5
2.3.	IMPROVEMENTS.....	7
2.4.	RENTS.....	7
2.5.	SALES .....	8
2.6.	COST OF CONSTRUCTION .....	8
3.	PART II- VALUATION.....	8
3.1.	General:.....	8
3.2.	Location: .....	9
3.3.	Building / Property:.....	9
3.4.	Residential Land & Building:.....	9
3.5.	Valuation as on 1 <sup>st</sup> April 2001 of the Residential Land & Building:.....	9
3.6.	Indexed Cost of Acquisition.....	10
3.7.	NOTES.....	11
4.	ANNEXURE TO FORM 0-1 .....	11
5.	PART III- DECLARATION.....	12
5.1.	DECLARATION OF PROFESSIONAL FEES CHARGED .....	12
5.2.	DEFINITION OF VALUE FOR THIS SPECIFIC PURPOSE .....	13
5.3.	UNDER LYING ASSUMPTIONS .....	13
6.	Actual site photographs .....	14
7.	Route Map of the property .....	16
8.	Ready Reckoner Rate for Year 2001 .....	17
8.1.	Rate for Property.....	17
8.2.	Construction Rate .....	18
9.	VALUATION OF THE PROPERTY PREMISES .....	19





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Valuation Report Prepared For: Capital Gain / Anshu Verma (9908/2307327)

Page 3 of 19

Vastu/Mumbai/07/2024/9908/2307327  
22/04-331-VVS  
Date: 22.07.2024

## 1. VALUATION OPINION REPORT

This is to certify that the property bearing Residential Land & Building on Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh, India was belonging to **Smt. Sushma Girishchandra Verma & Anshu Girishchandra Verma** till sold the property to Mr. Eshan Mahesh Chhugani, Smt. Chahat Yash Chhugani & Smt. Sunita Mahesh Chhugani as per Agreement dated 17.08.2003.

Boundaries of the property.

	<b>MP452732023A12267493</b>	<b>MP452732023A12267562</b>	<b>MP452732023A12267530</b>
North	: Part of property Smt. Chahat Chhugani	Part of property Smt. Sunita Chhugani	Property of Janki Prasad Shrivastav
South	: Next to 3ft. galli property of Munnalal Yadav	part of property Mr. Eshan Chhugani	Part of property Mr. Chahat Chhugani
East	: Shivaji Chowk	Shivaji Chowk	Shivaji Chowk
West	: Property of Munna Lal Yadav	Property on Munna Lal Yadav	Property of Munna Lal Yadav

1. The purpose of this report is to ascertain the Indexed Cost of Acquisition (F. Y. 2023 - 24) of the property as detailed above.
2. The property premises can be assessed and valued for calculation of Capital Gain Tax purpose as on 1<sup>st</sup> April 2001 as follows: at ₹ 10,42,110.00 (Rupees Ten Lakh Forty Two Thousand One Hundred Ten Only).
3. The Indexed Cost of Acquisition of Property under consideration as on 2023 – 24 is ₹ 36,26,543.00 (Rupees Thirty Six Lakh Twenty Six Thousand Five Hundred Forty Three Only) without any major Renovation & improvement after 2001.



4. The following documents were perused :

- |   |
|---|
| A. Copy of Agreement dated 17.08.2023 between Smt. Sushma Verma & Anshu Verma (the Vendors) AND Mr. Eshan Mahesh Chhugani (the Purchaser) <b>Registration Number MP452732023A12267493</b>   |
| B. Copy of Agreement dated 17.08.2023 between Smt. Sushma Verma & Anshu Verma (the Vendors) AND Smt. Chahat Yash Chhugani (the Purchaser) <b>Registration Number MP452732023A12267562</b>   |
| C. Copy of Agreement dated 17.08.2023 between Smt. Sushma Verma & Anshu Verma (the Vendors) AND Smt. Sunita Mahesh Chhugani (the Purchaser) <b>Registration Number MP452732023A12267530</b> |
| D. Copy of Property Tax No. 63 date 24.08.2012 in the name of Smt. Sushma Girish Verma  |
| E. Copy of Praman Patra No. 93 date 09.12.1674 issued by Nagar Palika Vidisha in the name of Smt. Sushma Girish Verma   |

This assignment is undertaken based on the request from our client **Mr. Anshu Verma.**

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**

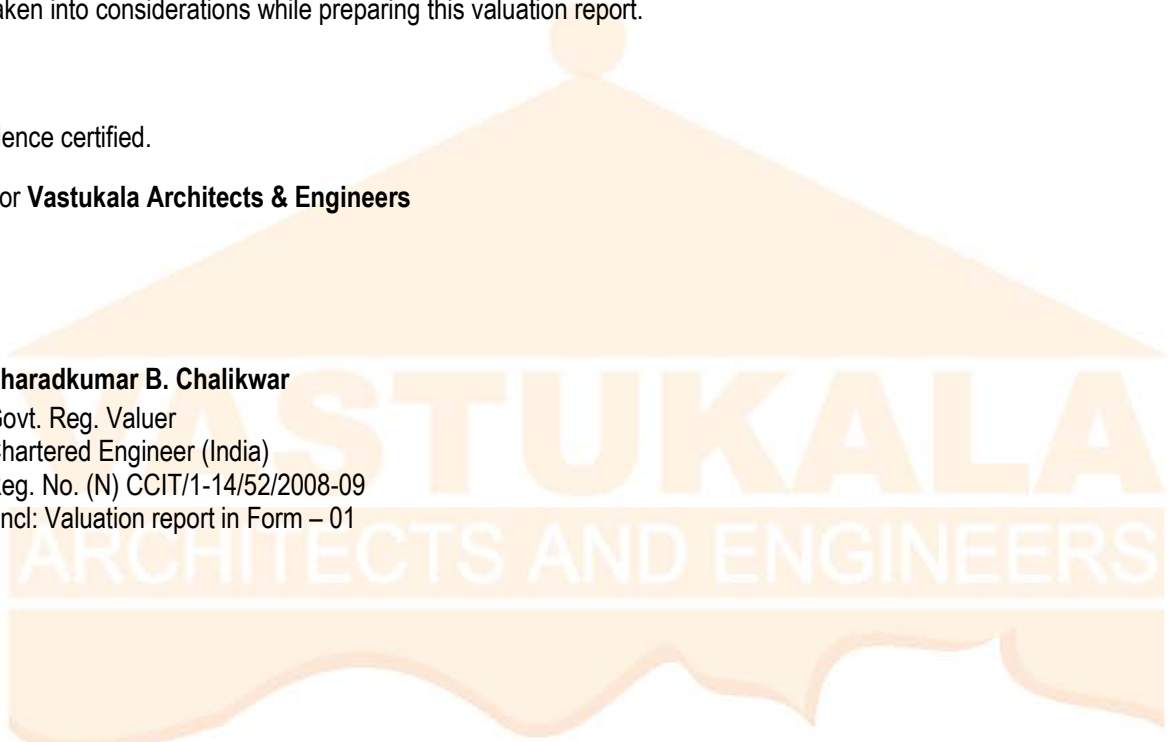
**Sharadkumar B. Chalikwar**

Govt. Reg. Valuer

Chartered Engineer (India)

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

Encl: Valuation report in Form – 01



Valuation Report of Residential Land & Building on Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh, 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	22.07.2024
3	Name of the Owner	<b>Smt. Sushma Girishchandra Verma &amp; Anshu Girishchandra Verma</b> till sold the property to Mr. Eshan Mahesh Chhugani, Smt. Chahat Yash Chhugani & Smt. Sunita Mahesh Chhugani as per Agreement dated 17.08.2003
4	If the property is under joint ownership, Ownership / co-ownership, share of each such owner. Are the shares undivided?	Joint Ownership
5	Brief description of the property	Residential Land & Building on Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh, India
6	Location, street, ward no	Shivaji Chowk, Sanchi Road
7	Survey/ Plot no. of land	Ward No. 24, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa
8	Is the property situated in Residential / commercial/ mixed area/ industrial area?	Residential
9	Classification of locality-high class/ middle class/poor class	Middle 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, Autos and Private Vehicles

### 2.2. LAND

12	Area of land supported by documentary proof. Shape, dimension and physical features			
	<b>Land Area:</b>			
	<b>As per Agreement</b>			
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"><b>Registration Number</b></td> <td style="width: 50%;"><b>Plot Area in</b></td> </tr> </table>	<b>Registration Number</b>	<b>Plot Area in</b>	
<b>Registration Number</b>	<b>Plot Area in</b>			



		Sq. M
	MP452732023A12267562	27.18
	MP452732023A12267530	27.74
	MP452732023A12267493	25.93
	<b>Total</b>	<b>80.85</b>

**Structure:**

Area as per Agreement Built up area of the Structure in Sq. M.			
Registration Number	Ground	First	Second
MP452732023A12267562	27.18	27.18	27.18
MP452732023A12267530	27.74	27.74	27.74
MP452732023A12267493	25.93	25.93	25.93
<b>Total</b>	<b>81.54</b>	<b>83.22</b>	<b>77.79</b>

13	Roads, Streets or lanes on which the land is abutting	Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika
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	Freehold
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.	Vidisha Nagar Palika
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?	Property Redeveloped
	If the property owner occupied, specify portion and extent of area under owner-occupation	Property Redeveloped
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 Vidisha Nagar Palika</li> <li>FSI percentage actually utilized - Information not available</li> </ul>

## 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	Details not available
	(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	N.A.
30		Has the tenant to bear the whole or part of the cost repairs and maintenance? Give particulars	N.A.
31		If a lift is installed, who is to bear the cost of maintenance and operation- owner or tenant?	N.A.
32		If a pump is installed, who is to bear the cost of maintenance and operation- owner or tenant?	N.A.
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?	N.A.
34		What is the amount of property tax? Who is to bear it? Give details with documentary proof	Information not available



35	Is the building insured? If so, give the policy no., amount for which it is insured and the annual premium	Information not available
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	1975 (As per Site Information)
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 **Smt. Sushma Girishchandra Verma & Anshu Girishchandra Verma**, we have valued the Residential Land & Building on Old Ward No. 11 & New Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh, 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:

- Copy of Agreement dated 17.08.2023 between Smt. Sushma Verma & Anshu Verma (the Vendors) AND Mr. Eshan Mahesh Chhugani (the Purchaser) **Registration Number MP452732023A12267493**
- Copy of Agreement dated 17.08.2023 between Smt. Sushma Verma & Anshu Verma (the Vendors) AND Smt.





Chahat Yash Chhugani (the Purchaser) <b>Registration Number MP452732023A12267562</b>
C. Copy of Agreement dated 17.08.2023 between Smt. Sushma Verma & Anshu Verma (the Vendors) AND Smt. Sunita Mahesh Chhugani (the Purchaser) Registration Number <b>MP452732023A12267530</b>
D. Copy of Property Tax No. 63 date 24.08.2012 in the name of Smt. Sushma Girish Verma
E. Copy of Praman Patra No. 93 date 09.12.1674 issued by Nagar Palika Vidisha in the name of Smt. Sushma Girish Verma

### 3.2. Location:

The said building is located at Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh in Vidisha Nagar Palika. The property falls in Residential Zone. It is at 1.3 Km. travel distance from Vidisha Railway station.

### 3.3. Building / Property:

The Structure was a Ground + 2 upper floors building. Ground floor used for commercial purpose and upper floors residential. The building was used for Residential purpose.

### 3.4. Structure:

The Structure under reference is of Ground + 2 upper floors.

### 3.5. Valuation as on 1<sup>st</sup> April 2001 of the Residential Land & Building:

<b>Value of Land:</b>	:													
The Land area in Sq. M.	:	<table border="1"> <thead> <tr> <th colspan="2">As per Agreement</th> </tr> <tr> <th>Registration Number</th> <th>Plot Area in Sq. M</th> </tr> </thead> <tbody> <tr> <td>MP452732023A12267562</td> <td>27.18</td> </tr> <tr> <td>MP452732023A12267530</td> <td>27.74</td> </tr> <tr> <td>MP452732023A12267493</td> <td>25.93</td> </tr> <tr> <td><b>Total</b></td> <td><b>80.85</b></td> </tr> </tbody> </table>	As per Agreement		Registration Number	Plot Area in Sq. M	MP452732023A12267562	27.18	MP452732023A12267530	27.74	MP452732023A12267493	25.93	<b>Total</b>	<b>80.85</b>
As per Agreement														
Registration Number	Plot Area in Sq. M													
MP452732023A12267562	27.18													
MP452732023A12267530	27.74													
MP452732023A12267493	25.93													
<b>Total</b>	<b>80.85</b>													
Rate as on 1-4-2001 for Residential Land Premises (As per Ready Reckoner 2001)	:	₹ 2722.00 per Sq. M.												
<b>Value of the Land as on 1-4-2001 (A)</b>	:	<b>₹ 2,20,074.00</b>												
<b>Value Of Structure:</b>														
<b>The Built-Up area of the Structure in Sq. M.</b>	:													
<b>Area as per Agreement Built up area of the Structure in Sq. M.</b>														



Registration Number	Ground	First	Second
MP452732023A12267562	27.18	27.18	27.18
MP452732023A12267530	27.74	27.74	27.74
MP452732023A12267493	25.93	25.93	25.93
<b>Total</b>	<b>81.54</b>	<b>83.22</b>	<b>77.79</b>

<b>Depreciation Calculation:</b>			
Year of Construction of the building	:	1975 (As per Site Information)	
Expected total life of building	:	70 years	
Age of the building as on 2001	:	26 years	

Ground + 2 upper floors	81.54	83.22	77.79
Cost of Construction	3766.00	3766.00	3766.00
As per RR - 21 to 30 years old building depreciates by 10%	10.00%	10.00%	10.00%
Amount of depreciation	377.00	377.00	377.00
Depreciation Rate	3389.00	3389.00	3389.00
<b>Depreciated Value of the Structure (₹)</b>	<b>2,76,373.00</b>	<b>2,82,033.00</b>	<b>2,63,630.00</b>
<b>Total Depreciated Value of the Structure as on 01-04-2001 (B)</b>	<b>₹ 8,22,036.00</b>		
<b>Total Value (A + B)</b>	<b>₹ 10,42,110.00</b>		

### 3.6. Indexed Cost of Acquisition

1. Cost Inflation Index for 2001 : 100  
(Considering the transaction shall be made after 01.04.2017)
2. Cost Inflation Index for 2023 - 24 : 348
3. **Indexed Cost of Acquisition** : **₹ 36,26,543.00**  
(₹ 10,42,110.00 \* 348/ 100)

Taking into consideration above said facts, we can evaluate the value Residential Land & Building on Ward No. 24, Shivaji Chowk, Sanchi Road, Vidisha Nagar Palika, Tahasil – Vidisha, Dist. Vidhisa, Pin Code – 464 001, State - Madhya Pradesh, India at **₹ 10,42,110.00 (Rupees Ten Lakh Forty Two Thousand One Hundred Ten 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 ₹ **10,42,110.00 (Rupees Ten Lakh Forty Two Thousand One Hundred Ten 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	Property Redeveloped
2.	Plinth area floor wise as per IS 3361-1966	-
3	Year of construction	-
4	Estimated future life as on year 2001	-
5	Type of construction- load bearing walls/RCC frame/ steel frame	-
6	Type of foundations	-
7	Walls	-
8	Partitions	-
9	Doors and Windows	-
10	Flooring	-
11	Finishing	-
12	Roofing and terracing	-
13	Special architectural or decorative features, if any	-
14	- Internal wiring – surface or conduit	-
	(ii) Class of fittings: Superior/ Ordinary/ Poor.	-
15	Sanitary installations	-
	(i) No. of water closets	-
	(ii) No. of lavatory basins	-
	(iii) No. of urinals	-



	(iv) No. of sinks	-
	Class of fittings: Superior colored / superior white/ordinary.	
16	Compound wall Height and length Type of construction	-
17	No. of lifts and capacity	-
18	Underground sump – capacity and type of construction	-
19	Over-head tank Location, capacity Type of construction	-
20	Pumps- no. and their horse power	-
21	Roads and paving within the compound approximate area and type of paving	-
22	Sewage disposal – whereas connected to public sewers, if septic tanks provided, no. and capacity	-

## 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

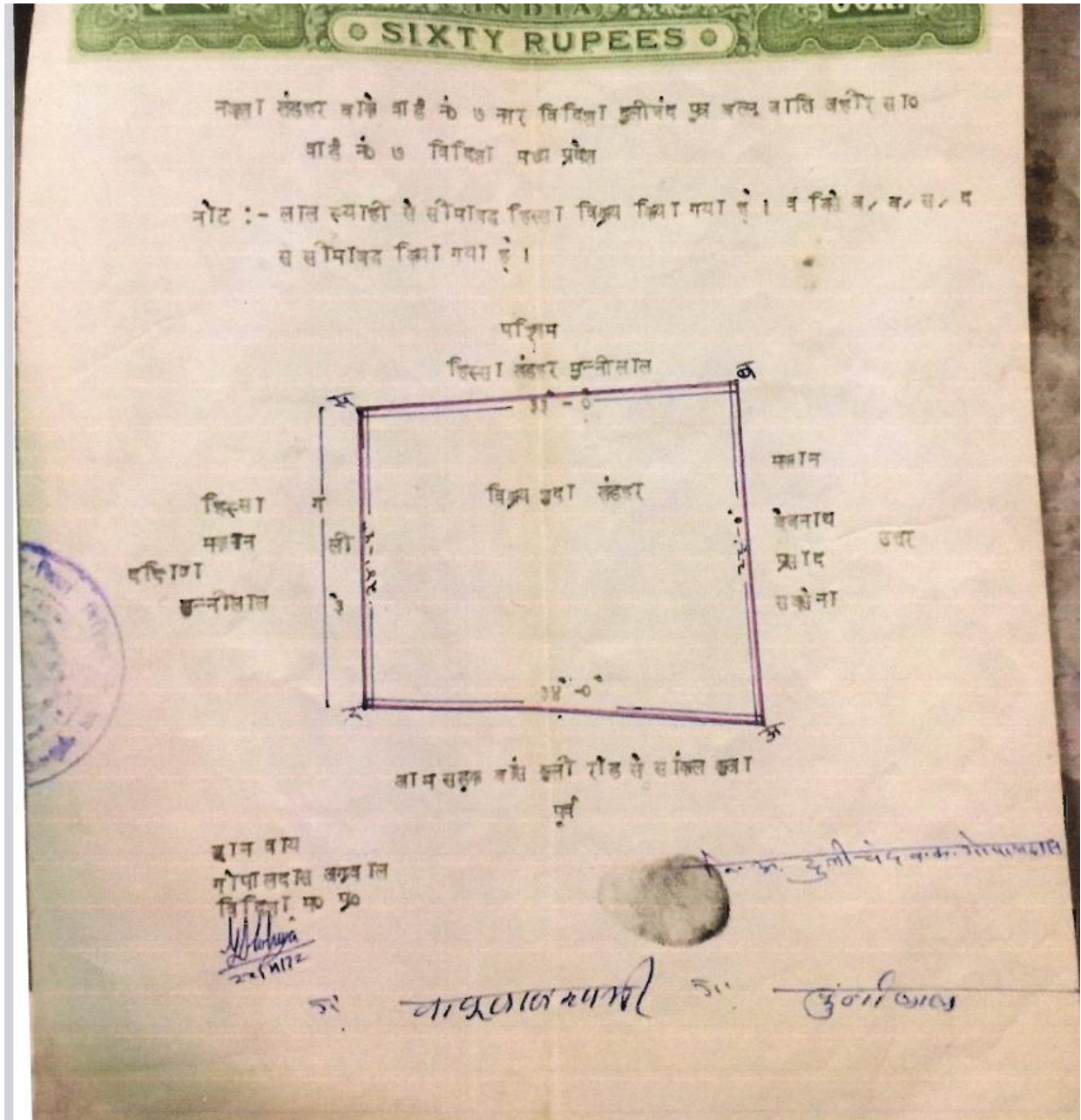
1. We assume no responsibility for matters of legal nature affecting the property appraised or the title thereto, nor do we render our opinion as to the title, which is assumed to be good and marketable.
2. The property is valued as though under responsible ownership.
3. It is assumed that the property 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.



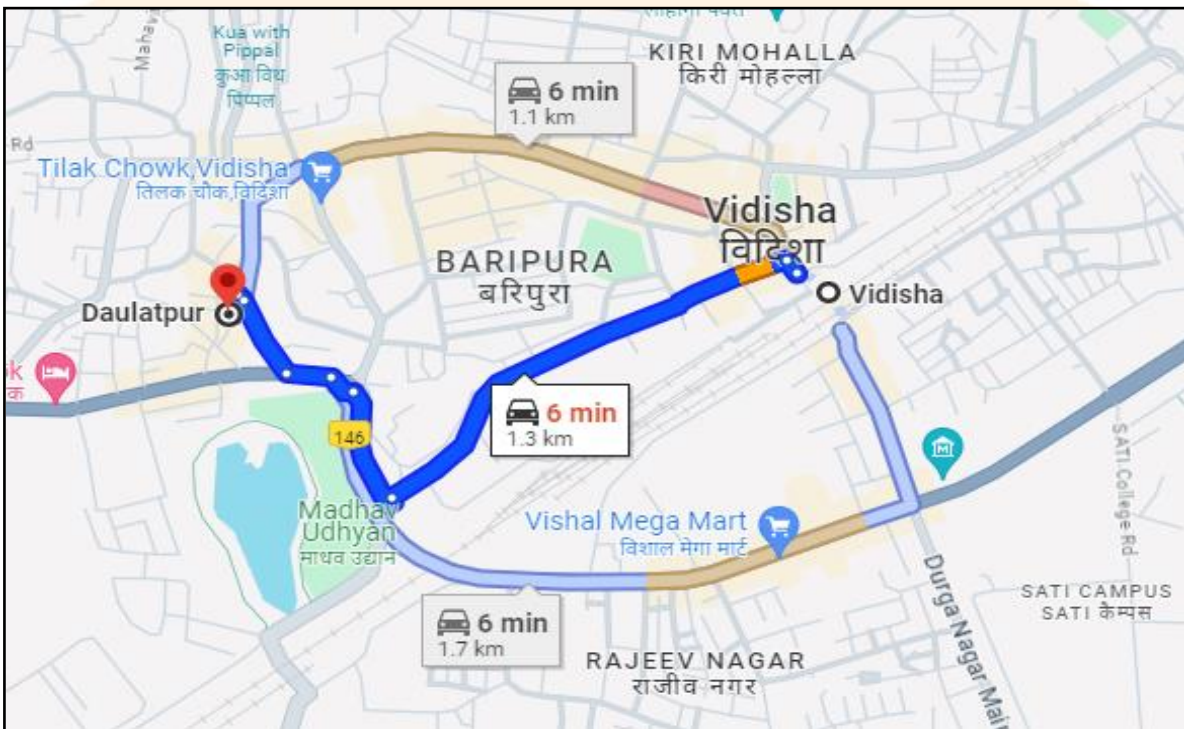
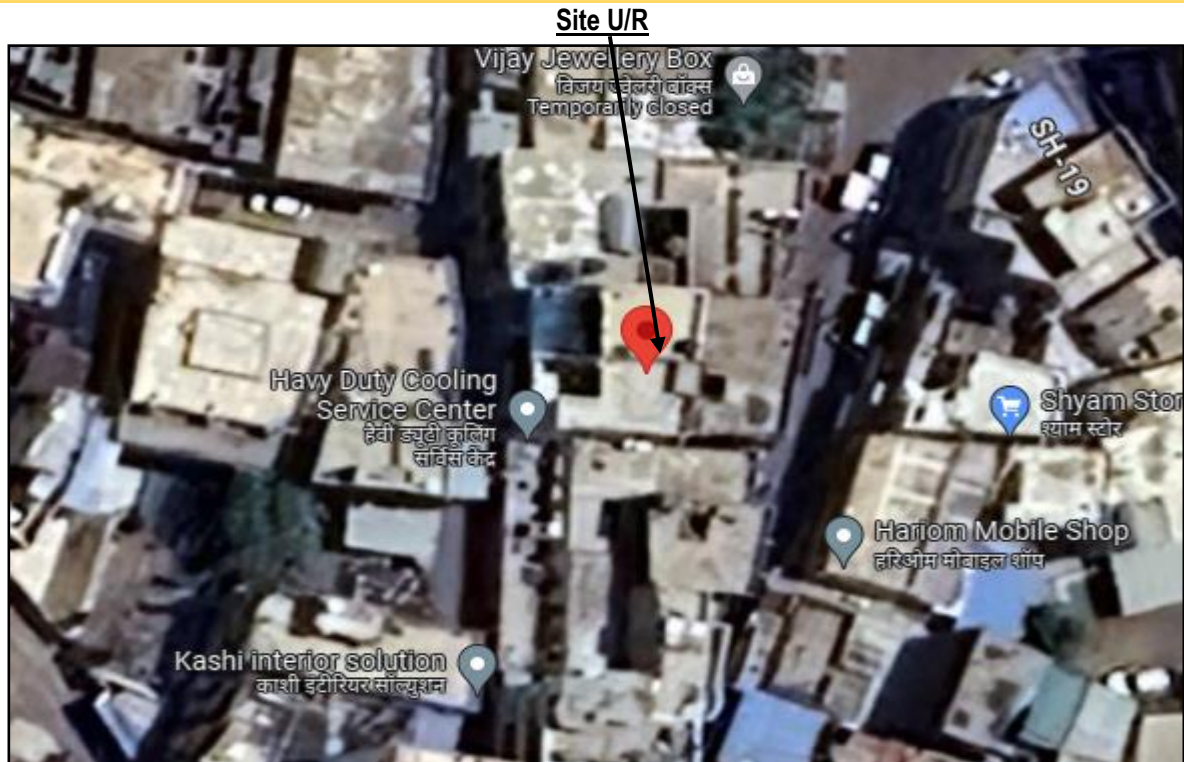
## 6. Actual site photographs



## 7. Land Map



### 8. Route Map of the property



**Latitude Longitude: 23°31'20.1"N 77°48'21.0"E**

**Note:** The Blue line shows the route to site from nearest Railway station (Vidisha – 1.3 Km.)





## 9. Ready Reckoner Rate for Year 2001

### 9.1. Rate for Property

// 5 //

1.	2.	3.	4.	5.	5.	7
8.	11	नाना साहब फेरवा मार्ग	275	2959	385	4143
9.	11	फेरवा पथ डंडापुर	205	2206	385	---
10.	11	सुम्न नदी	275	2959	412	4433
11.	11	शदानंद पथ	275	---	440	4734
12.	11	शदानंद पथ बडा बाजार	319	3432	450	7102
13.	11	शिवाजी चौक	253	2722	357	3841
14.	11	शदानंद पथ चंदेरिया के स्थान	250	2690	357	---
15.	11	आर्य समाज मंदिर के पीछे	250	---	357	---
16.	11	कुम्हार नली नं. 2	250	---	357	---
वार्ड क्र. 12 मंजी प्रेमचंद						
1.	12	नाना साहब फेरवा पथ एवं नली 2,3	255	2744	440	4734
2.	12	टेनोर पथ नली नं. 1,2,3	230	2475	440	---
3.	12	तिलक पथ सेंट्रियल फाटक	230	---	440	---
4.	12	इन्द्रा कम्प्लेक्स	240	2582	385	4143
5.	12	शदानंद पथ नली 1,2,3	275	2959	440	4734
6.	12	पाण्डे कम्प्लेनी	275	---	440	---
7.	12	टेनोर पथ	230	2474	440	---
8.	12	विश्ववंशु नली नं.1	175	1883	420	4519
9.	12	शास्कीय दृषि फार्म	315	3389	385	4143
10.	12	शदानंद पथ बडा बाजार	200	2152	440	4734
11.	12	डंडापुर नली नं. 1	200	---	440	---
12.	12	आन बाबा कुंआ नली नं.1	200	---	440	---
13.	12	विदिशा भोपाल रोड		---		---
ए.		डंडापुर तिराहे से मनोहर टॉकिंग तक	210	2260	330	3551
बी.		मनोहर टॉकिंग से हायवर्सन तिराहे तक	115	1237	220	2367
सी.		हायवर्सन तिराहे से पोलिया वाले तक	80	361	165	1775

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## 9.2. Construction Rate

प्रमाण-पत्र  
(विधि 7 विधि)  
भारत विद्युत व निर्यात नगरीय क्षेत्रीय (अवकाश) के अन्तर्गत मूल्य के संदर्भक विधि वर्ष 2001-2002

क्र. सं.	सोसायटी/वार्ड	निर्मित सम्पत्ति का मूल्य प्रति वर्ग मीटर अथवा प्रति				दुपल	कार्पास	गैरदुपल
		वर्ग मीटर	वर्ग फीट	एकरी	एक बीघा			
2.	3.	4.	5.	6.	7.	8.	9.	10.
विशेष	विशेष	3766	2690	1614	915	3766	3766	3766

नगरों में अवकाश की दर :- खुले नगरों में होने वाले का आधार निम्नलिखित होगा :-

- (अ) 10 वर्ष की अवधि में बने मकान - कोई छूट नहीं
- (ब) 10 वर्ष से 20 वर्ष तक की अवधि में बने मकान - 5 प्रतिशत की छूट
- (ग) 21 वर्ष से 30 वर्ष की अवधि में बने मकान - 10 प्रतिशत की छूट
- (घ) 31 से अधिक वर्षों में बने मकान - 20 प्रतिशत की छूट

यदि कोई मकान (प्लेट)- बहुमंजिले भवनों में तब अनुसार निम्नानुसार पूर्णकम मान्य किया जाये :-

- (अ) तब पर एवं प्रथम मंजिल पर प्लेट - तब मंजिल पर स्थित भवन के मूल्य से 5 प्रतिशत कम ।
- (ब) द्वितीय मंजिल पर स्थित प्लेट - तब मंजिल पर स्थित भवन का 10 प्रतिशत कम ।
- (ग) अन्य मंजिलों पर स्थित प्लेट - तब मंजिल पर स्थित भवन का 15 प्रतिशत कम ।

नगरों का विवर :- घट का अंतरिम होने से स्थिति में मूल्य का 70 प्रतिशत मूल्य आंकलित किया जाये ।

अपूर्व प्लेट :- अपूर्व प्लेट का पूर्णकम पूर्ण निर्मित प्लेट का 80 प्रतिशत मान्य किया जाये । अपूर्व प्लेट संयोग्य होने से पूर्ण प्लेट का स्वतंत्र निर्धारण करण अधिपत्र होगा ।



## 10. 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 ₹ 10,42,110.00 (Rupees Ten Lakh Forty Two Thousand One Hundred Ten Only).

For Vastukala Architects & Engineers

**Sharadkumar B. Chalikwar**

Govt. Reg. Valuer

Chartered Engineer (India)

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

