D. Any Qualification/ Observation of CA

1	The assessee have multiple projects but maintain only one designated bank account, in which collect all receipts from customers.
2	In above working opening balance and closing balance of designated bank account taken as per Bank Book

Agree and Accepted by Nagpur

(Prashant Bongirwar)
Partner
Tirupati Developers

K N D & ASSOCIATES NAGPUR Chartered Accountants

Date : 23/04/2022

FOR KND & ASSOCIATES
Chartered Accountants
F.R.N 112180W

(KAILAS KEJGIR)
Partner
MEM NO.100187
UDIN - 22100187AHRPYM6385