**Table G**

**Any Comments /Observations of CA**

| | |
|---|---|
| **1.** | The assessee has multiple projects but no separate designated bank account for each project. All receipts from customers of various projects are deposited in the common bank account. |
| **2.** | The actual sale value is more than ready reckoner rate. |
| **3.** | The Estimated Cost of Construction as certified by Engineer as on date of registration amounts to 9016027.00/- however the Estimated Cost of Construction as certified by Engineer as on 18/02/2023 amounts to 9721252.00/-, there is increase in estimation cost of Construction by amount 705225.00/- . |

**Agree and Accepted by**

**Partner**

**M/s Tirupati Developers**

**Nagpur**

**Date : 30/04/2023**

PAYAL TAORI
M.NO - 191240
Chartered Accountant

**PAYAL TAORI**

**Chartered Accountant**

**MEM NO.191240**

**UDIN: 23191240BGYDBK1853**

Tirupati Developers
3rd Floor, NKV Tower
Ajni Square, Wardha Road,
Nagpur