



MULLAPUDI & Co., CHARTERED ACCOUNTANTS

Flat No 1A, Rama Apartments, Plot No 84, Srinagar Colony, Hyderabad - 500073

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TO WHOMSOEVER IT MAY CONCERN

1. We have verified the financial statements comprising of the Profit and Loss account, Balance Sheet and the books of account, related ledgers including CENVAT ledgers, documents, ST-3 returns filed of M/s. Nilgiri Estates for registration number AAHFN0766FSD001 for the year 2015-16 to 2017-18 (upto June 2017).
2. On verification of books of accounts, corresponding ledgers and ST-3 returns for the period 2015-16 to 2017-18 (upto June 2017), we observed that M/s. Nilgiri Estates has availed the CENVAT credit of only services and not of goods. The vendor wise and month wise details of services received are enclosed as Annexure to this certificate.
3. However, while filing the ST-3 returns for the period 2015-16 to 2017-18 (upto June 2017) M/s. Nilgiri Estates has erroneously disclosed the CENVAT Credit availed as inputs instead of CENVAT credit of service tax availed on input Services.
4. In this regard, I hereby certify that the M/s. Nilgiri Estates has availed only CENVAT Credit of service tax paid on services received during the year 2015-16 to 2017-18 (upto June 2017) and have not availed any CENVAT Credit on inputs.

Place: Hyderabad
Date: 16/12/2022
UDIN: 22226476BGFOJA3208

For Mullapudi & Co.,
Chartered Accountants
FRN: 0067078


B Krishna Sivarajam Apparao
Partner

M. No 226476