

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3,
ITR-4(SUGAM), ITR-5, ITR-6, ITR-7 filed and verified]
(Please see Rule 12 of the Income-tax Rules, 1962)

Assessment Year
2020-21

PAN AAHFN0766F

Name NILGIRI ESTATES

Address 5-4-187/3 AND 4, 2ND FLOOR, SOHAM MANSION, , M.G. ROAD, SECUNDERABAD, TELANGANA, 500003

Status Firm

Form Number

ITR-5

Filed u/s 139(1)-On or before due date

e-Filing Acknowledgement Number

923107311281220

Taxable Income and Tax details	Current Year business loss, if any		
	Total Income	1	0
	Book Profit under MAT, where applicable		21573130
	Adjusted Total Income under AMT, where applicable	2	0
	Net tax payable	3	21573130
	Interest and Fee Payable	4	7538515
	Total tax, interest and Fee payable	5	1026003
	Taxes Paid	6	8564518
Dividend Distribution Tax details	(+)Tax Payable /(-)Refundable (6-7)	7	8564520
	Dividend Tax Payable	8	0
	Interest Payable	9	0
	Total Dividend tax and interest payable	10	0
	Taxes Paid	11	0
	(+)Tax Payable /(-)Refundable (11-12)	12	0
Accreted Income & Tax Detail	Accreted Income as per section 115TD	13	0
	Additional Tax payable u/s 115TD	14	0
	Interest payable u/s 115TE	15	0
	Additional Tax and interest payable	16	0
	Tax and interest paid	17	0
	(+)Tax Payable /(-)Refundable (17-18)	18	0
		19	0

Income Tax Return submitted electronically on 28-12-2020 16:41:06 from IP address 124.123.181.33 and verified by SOHAM MODI

having PAN ABMPM6725H on 28-12-2020 16:41:06 from IP address 124.123.181.33 using

Digital Signature Certificate (DSC).

DSC details: 50455484CN=Capricorn CA 2014,2.5.4.51=#131647352c56494b41532044454550204255494c44494e47,STREET=18,LAXMI NAGAR DISTRICT CENTER,ST=DELHI,2.5.4.17=#1306313130303932,OU=Certifying Authority,O=Capricorn Identity Services Pvt Ltd.,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

Name Of Assessee	: Nilgiri Estates		
PAN	: AAHFN0766F		
Office Address	: 5-4-187/3 And 4, 2nd Floor, Soham Mansion, M.g. Road, Secunderabad, Telangana-500003		
Status	: FIRM	Assessment Year	: 2020 - 2021
Ward No	: ITO,WD-10(2),HYD	Financial Year	: 2019 - 2020
D.O.I.	: 15/09/2008		
Phone No.	: 0-0	Mobile No.	: 9502200911
Email Address	: accounts@modiproperties.com		
Name Of Bank	: Hdfc Bank Ltd		
Micr Code	: 500240003		
Ifs Code	: Hdfc0000042		
Address	: Hyderabad - Secunderabad		
Account No.	: 01268630000041		
Return	: Original (Filing Date : 28/12/2020 & No. : 923107311281220)		

COMPUTATION OF TOTAL INCOME

Profits And Gains From Business And Profession

21573134

Nilgiri Estates

Profit Before Tax As Per Profit And Loss Account

Add :

20810594

Depreciation Disallowed

Disallowed U/s 36

1018

Disallowed U/s 37

96018

Disallowed U/s 43B

661463

5100

763599

Less : Allowed Depreciation

21574193

-1059

21573134

Gross Total Income

Total Income

21573134

Total Income Rounded Off U/s 288A

21573134

21573130

COMPUTATION OF TAX ON TOTAL INCOME

Tax On Rs. 21573130 @ 30%

6471939

Add: Surcharge @ 12%

6471939

Add: Health And Education Cess @ 4%

776633

7248572

289943

7538515

Add Interest Payable

Interest U/s 234A

Interest U/s 234B

Interest U/s 234C

72394

572920

380689

1026003

Tax Rounded Off U/s 288B

8564518

8564520

Less Self Assessment Tax U/s 140A

6910333 - 12257 - 14-08-2020	500000 ✓
6910333 - 11481 - 20-08-2020	500000 ✓
6910333 - 11354 - 27-08-2020	500000 ✓
6910333 - 90620 - 07-09-2020	500000 ✓
6910333 - 11398 - 17-09-2020	500000 ✓
6910333 - 10039 - 28-09-2020	300000 ✓
6910333 - 14113 - 03-10-2020	500000 ✓
6910333 - 10059 - 09-10-2020	500000 ✓
6910333 - 11139 - 17-10-2020	500000 ✓
6910333 - 10054 - 28-10-2020	500000 ✓
Idbi Bank Ltd., Mumbai Belapur - 6910333 - 12395 - 24-12-2020	500000 ✓
Tax Payable	3764520
	8564520
	Nil

SOHAM MODI
(Principal Officer)

Information regarding Turnover/Gross Receipt Reported for GST	
GSTR No.	
Amount of turnover/Gross receipt as per the GST return filed	36AAHFN0766F1ZA 60245037

FIXED ASSETS

Block	Rate	WDV as on 01/04/2019 Rs.	Addition		Deduction Rs.	Total Rs.	Depreciation for the Year Rs.	WDV as on 31/03/2020 Rs.
			More than 180 Days Rs.	Less than 180 Days Rs.				
MACHINERY AND PLANT	40.00%	2,647.00	0.00	0.00	0.00	2,647.00	1,059.00	1,588.00
Total		2,647.00	0.00	0.00	0.00	2,647.00	1,059.00	1,588.00

ALLOWED/DISALLOWED U/S 43B

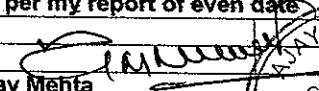
Particulars	Assessment Year	Disallowed Amount (Rs.)	Allowed Amount (Rs.)	Balance Amount (Rs.)
Professional Tax	2020-21	5100	-	5100
Total		5100	-	5100

DISALLOWED U/S 36

Sr. No.	Particulars	Amount
1	EMPLOYEE CONTRIBUTION OF ESI PAID AFTER DUE DATE	7627.00
2	EMPLOYEE CONTRIBUTION OF PF PAID AFTER DUE DATE	88391.00
	Total	96018.00

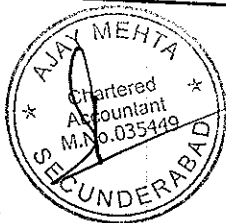
DISALLOWED U/S 37

Sr. No.	Particulars	Amount
1	GST late fee	100.00
2	Interest on ESI	1219.00
3	Interest on Income Tax	655275.00
4	Interest on PF	165.00
5	Interest on TDS	3390.00
6	PF Penalty	1314.00
	Total	661463.00

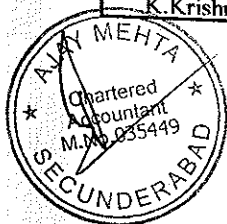
ASSESSMENT YEAR		2020-2021	BALANCES AS ON:	31-03-2020	
NAME OF THE ENTITY:		M/s. NILGIRI ESTATES			
BALANCE SHEET					
LIABILITIES	SCHED ULE	AMOUNT	ASSETS	SCHEDULE	AMOUNT
PARTNERS CAPITAL	A.	51,64,696.	CASH IN HAND	I	1,11,053
DUTIES. & TAX	B.	1,25,386	CASH AT BANK	J	27,577
OUTSTANDING EXPENSES	C	87,079	FIXED ASSETS	K	1,812
DEPOSITS	D	21,90,993	DEPOSITS, LOANS & ADVANCES	L	1,57,06,611
LOANS & ADVANCES	E	1,74,344	SUNDRY DEBTORS	M	45,30,238
SUNDRY CREDITORS	F	95,00,406	CLOSING STOCK	N	3,31,58,356
CUSTOMER ACCOUNTS	G	3,34,60,407			
INSTALMENTS RECEIVABLE	H	28,32,337			
		5,35,35,648			5,35,35,648
Notes to Accounts Schedule - T					
As per my report of even date					
 Ajay Mehta Chartered Accountant M.NO.035449 Place: Secunderabad Date: 05/11/2020 ICAI-UDIN - 20035449AAAADK8962			 For NILGIRI ESTATES, PARTNER. Place: Secunderabad Date: 05/11/2020		

ASSESSMENT YEAR		2020-2021		BALANCES AS ON:		31-03-2020	
NAME OF THE ENTITY:		M/s. NILGIRI ESTATES					
CONSTRUCTION ACCOUNT FOR THE YEAR ENDED 31-03-2020							
To	Opening Stock			2,43,38,051	By	Revenue Recognized	6,76,50,129
To	Constructin Expenes during the year			4,97,28,456	By	Closing Stock	3,31,58,356
To	Gross profit			2,67,41,978			
				10,08,08,483			10,08,08,483
PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31-03-2020							
EXPENDITURE		SCHEDULE	AMOUNT	INCOME		SCHEDULE	AMOUNT
To	Promotions Expenes	O	5,28,453	By	Gross profit		2,67,41,978
To	Statutory Interest & Penalties	P	6,61,463	By	Inerest account	-	2,78,329
To	Professional Services	Q	19,87,432	By	Rounding off		62
To	Salaries & Employee benefits	R	14,19,294	By	Bad debits / Credits written off		17,229
To	Other Indirect expenses	S	16,30,362				
To	Net Profit Transferred to partners:						
	MHPL (36.5%)		75,95,867				
	Gaurang Mody (1%)		2,08,106				
	Finaicial Services LLP (17.5%)		36,41,854				
	Ashish Modi (20%)		41,62,119				
	JMKGEC (12.5%)		26,01,324				
	SDNMKJ (12.5%)		26,01,324				
			2,08,10,594				
			2,70,37,598				2,70,37,598
Notes to Accounts Schedule - T							
As per my report of even date							
Ajay Mehta Chartered Accountant M.NO.035449 Place: Secunderabad Date : 05/11/2020 ICAI-UDIN - 20035449AAAAK-8962				For NILGIRI ESTATES, PARTNER. Place: Secunderabad Date : 05/11/2020			

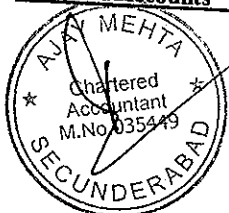
ASSESSMENT YEAR	2020-2021			BALANCES AS ON:	31-03-2020
NAME OF THE ENTITY:	M/s. NILGIRI ESTATES				
PARTNERS CAPITAL ACCOUNTS					
MODI HOUSING PVT. LTD.					
To	Balance b/fd. (1-4-20)	2,14,50,977	By	Amount Received during the year	1,18,19,901
To	Amount paid during the year	75,86,355	By	Share of Profit (36.5%)	75,95,867
To	Balance c/fd. (31-3-2020)	(96,21,564)			
		1,94,15,768			1,94,15,768
GAURANG MODY					
To	Amounts withdrawn during the year	59,791	By	Balance b/fd. (1-4-2019)	4,72,546
To	Balance c/fd. (31-3-2020)	6,20,861	By	Share of Profit (1%)	2,08,106
		6,80,652			6,80,652
MODI & MODI FINANCIAL SERVICES LLP					
To	Amounts withdrawn during the year	60,46,335	By	Balance b/fd. (1-4-2019)	74,69,173
To	Balance c/fd. (31-3-2020)	50,64,692	By	Share of Profit (17.5%)	36,41,854
		1,11,11,027			1,11,11,027
AHSIHS MODI					
To	Amounts withdrawn during the year	51,95,811	By	Balance b/fd. (1-4-2019)	73,20,921
To	Balance c/fd. (31-3-2020)	62,87,229	By	Share of Profit (20%)	41,62,119
		1,14,83,040			1,14,83,040
JMK GEC REALTORS PVT. LTD.					
To	Amounts withdrawn during the year	14,97,382	By	Balance b/fd. (1-4-2019)	1,77,796
To	Balance c/fd. (31-3-2020)	14,06,738	By	Amount received during the year	1,25,000
		29,04,120	By	Share of Profit (20%)	26,01,324
					29,04,120
SDNMKJ REALTORS PVT. LTD.					
To	Amounts withdrawn during the year	14,97,381	By	Balance b/fd. (1-4-2019)	1,77,796
To	Balance c/fd. (31-3-2020)	14,06,739	By	Amount received during the year	1,25,000
		29,04,120	By	Share of Profit (20%)	26,01,324
					29,04,120



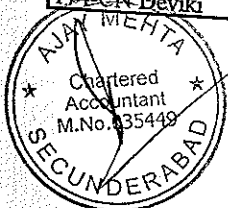
ASSESSMENT YEAR	2020-2021	BALANCES AS ON:	31-03-2020
NAME OF THE ENTITY:	M/s. NILGIRI ESTATES		
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31-03-2020			
SCHEDULE-A		Amount in Rs.	
PARTNERS CAPITAL:			
Mlodi Housing Pvt. Ltd.			
Gaurang Mody		(96,21,564)	
Modi & Modi Financial Services LLP		6,20,861	
Ashish Modi		50,64,692	
JMK GEC Realtors Pvt. Ltd.		62,87,229	
SDNMKJ Realty Pvt.Ltd.		14,06,738	
		14,06,739	
		51,64,696	
SCHEDULE-B			
DUTIES & TAX:			
TDS Payable			
		1,25,386	
		1,25,386	
SCHEDULE-C			
OUTSTANDING EXPENSES:			
Audit Fee Payable			
ESI PAYABLE		50,657	
Firm Professional Tax		7,803	
Staff Provident Fund Payable		5,100	
		23,519	
		87,079	
SCHEDULE-D			
DEPOSTS:			
Maintenance & Security Deposit from Customers			
		21,90,993	
		21,90,993	
SCHEDULE-E			
LOANS & ADVANCES:			
UNSECURED LOANS:			
Modi & Modi Constructions			
		1,74,344	
		1,74,344	
SCHEDULE-F			
SUNDRY CREDITORS:			
Contractor Advance			
Anilkumar-on A/c (Tiles)	308.00		
A.Ramesh-On A/c	2,256.00		
Balram Pradhan on Account	340.00		
Basha Ashamol on A/c	61,987.00		
B.Hanumanth-On A/c	381.00		
B.Jogaiah On A/c (URD)	5,185.00		
Bolli Ramesh-On A/c(Scaffolding)	1,930.00		
B Pochaiah-On A/c	2,482.00		
Budala Karunaiah-On A/c	665.00		
CH.Srinivas-On A/c	532.00		
D Ramulu on A/c	2,400.00		
D.Yaganandam-On Account	936.00		
G.Bakkaiah-On A/c	4,500.00		
Giribabu-On Account (Earth Work)	262.00		
G Srinivas On A/c	5,396.00		
Home Line Infra Construction A/c	64,99,879.00		
JaiSingh-On A/c (Tiles)	958.00		
Janardhan Prasad On A/c	885.00		
K.Krishna On Ac	149.00		



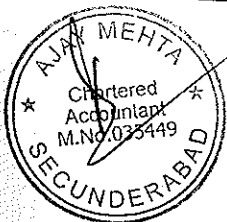
		Amount in Rs.	
K.Kumar-On A/c	5,459.00		
K.Ravi-On A/c (Scaffolding)	293.00		
K.Satish Kumar-On A/c	6,785.00		
Kundla Sataiah-On A/c(Tiles)	687.00		
L Raju On A/c	5,255.00		
Mahaveer Gurjar on A/c	24,836.00		
Mahendra Pandit-On A/c	90.00		
Mani Ram Sahu-On A/c (Tiles)	1,579.00		
MD.Mahaboob-On A/c	50,867.00		
M.Ganesh Kumar-On A/c	12,507.00		
Mohammad Khudoos-On A/c	10,290.00		
M.Praveen Babu-On A/c	92,073.99		
M.T.Waterprooing System	5,820.00		
Mudia Sunil Reddy on A/c	18,818.00		
Narsing Rao Mylaram-On A/c (Paints)	4,611.00		
N.Rama Krishna Reddy-On A/c (Elect)	2,832.00		
Pappuram-On A/c	610.00		
P.Praveen Kumar-On A/c	5,386.00		
Prasad-On A/c	10,460.00		
Raj Kumar Harijan on A/c	1,070.00		
Ramakrishna Chintala-On A/c	15,314.00		
Ramnivas-On A/c (Granite Work)	1,804.00		
R Raja Chary on A/c	2,435.00		
Sanjay Singh Rajawat-On A/c	1,365.00		
Santhosini Jena On A/c	5,320.00		
Shaik Mustafa -on A/c	528.00		
S.Mahesh-On A/c	10,382.00		
Srikrishna Prajapthi-On A/c	3,146.00		
Tarachand-On A/C(Tiles)	2,680.00		
Tejpal Singh-On A/c	4,278.00		
T.Kurmanna-On A/c	1,24,352.00		
V.Anand on A/c	1,307.00		
V.Lakshmana Rao-On A/c	299.00		
V.Mallaiiah On Ac (Road Contractor)	4,914.00		
Yageti Eswar Rao-On A/c	24,927.10		
Y.Ravi Shankar-Civil Work	14,368.00	70,69,179	
Expenses Cards - Credit Balance			
Nilgiri Estates Udavavath Hemalatha-Expences Ca	6,227.00	6,227	
Other Creditors			
Ajay C Mehta	4,467.00		
Expert Security Services	25,590.00		
Nilgiri Estate Owners Association	78,262.00		
Shreyas Services	20,943.00		
Modi & Modi Realty Hyderabad Pvt. Ltd.	2,70,000.00		
Summit Sales LLP Common Expenses.	10,254.00		
Summit Sales LLP-Logistics	1,50,345.00	5,59,861	
Staff Salaries Account			
Anil Medaboina-Salary	17,366.00		
Devi Lavanya-Salary A/c	14,966.00		
Gona Suresh Kumar-Salary A/c	78,859.00		
Gorugantula Srinivasa Kumar-Salary	38,023.00		
Ithagoni Sandeesh Goud-Salary A/c	12,784.00		
M.D.Fazal Pasha-Salary A/c	16,149.00		
M.Madhusudan-Salary A/c	36,973.00		
Neelakantam Bhargavi-Salary A/c	12,494.00		
R.Anand Kishore Salary A/c	15,490.00		
Talla Rahul Salary A/c	18,440.00		
Udavath Hemalatha-Salary A/c	12,494.00	2,74,038	
Supplier Accounts			



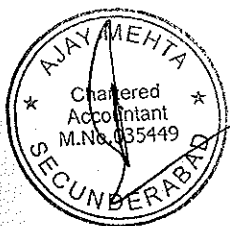
		Amount in Rs.	
Mahaveer Glass Plywood Hardware	3,041.00		
MPIPL - Reimbursement of Admin Exp Payable	54,000.00		
P.B Shah & Co	3,304.00		
Sri Bhavani Ads	3,120.00		
Summit Sales LLP	11,82,244.12		
V Green Media Pvt Ltd	22,609.00	12,68,318	
Work Orders			
Abdul Aziz Ansari-Work Orders A/c	549.00		
A Ramulu Work Orders on Account	23,525.00		
M.Sudarshan-Work Orders on A/c	6,741.00		
P.Satish Kumar-Workorder On A/c	3,045.00		
Purnima Mosaic Tiles	2,65,188.00		
Rajadhani Tiles Company	23,735.00	3,22,783	
		95,00,406	
SCHEDULE-G			
CUSTOMERS ACCOUNTS			
102-E.Venkata Ramana			
107-Rahul Ahirwar/Anuradha	6,55,058.00		
108-Veeravelly Anjaneyulu	12,14,592.00		
109-Raneru Nagalakshmi W/o J.Suryanarayana	12,91,479.00		
114-Kamidi Sridevi Vara Prasad	13,81,558.00		
119-Sashikiran Sabbi	15,80,082.00		
11-Mrs.Susmi Routray/Rajib Kumar Routray	5,44,863.00		
120-R.N.Renuka	30,031.00		
126-Mahipal	8,90,258.00		
127-Bashyakarla Sreelatha	6,43,613.00		
133-Uppalaiah Alakuntla	2,25,000.00		
135-Sree Harinath Gurram Venkata & Vandana	7,37,771.00		
136-G.Nagaswanth	6,36,715.00		
138-Mr.Syam Kumar Namburi	6,06,812.00		
139. K.N.V.Suresh	2,56,000.00		
140-K.Malla Reddy	11,13,471.00		
142-Naveen Kolloju	2,48,125.00		
143-Malyala Geethavali	2,61,035.00		
144-Vidya Sagar Guggila	14,102.00		
145-Gangineni Sanjeev Kumar	8,90,116.00		
146-M.Ranjeet Kumar/M.Latha Mheshwari	2,62,479.00		
153-Maddhuri Praveen Kumar & Mrs.Sangeetha	14,944.40		
154-Mr.Vuthpala Vamsi Krishna	2,45,750.00		
155-Mr.G.Prithvi Teja	2,57,625.00		
156-Rambhatla Ramakrishna	2,57,625.00		
157-Ms.Maddela Vidyavathi	2,68,671.00		
158-A.Rajeshwar Rao	2,57,311.00		
159-Gubbala Venkata Naga Raju & G.Kalyani	2,56,875.00		
160-M.Joseph Kiran Kumar	2,57,125.00		
161-A.Umamaheshwara Rao	5,25,915.00		
162-Bhola Prasad	11,59,501.00		
163-Ramesh Chandra Varadala	7,81,000.00		
164-Ramesh Chandra Varadala	12,12,612.75		
165-Pinaki Ghosh	12,12,966.75		
167-Vidhya Charan Mishra	2,57,000.00		
168-Gunda Rajashekar Reddy	8,81,143.80		
169-Telu Muthaiah	5,93,811.50		
170-N.Pratap/M.R. Yashoda	2,58,375.00		
171-Prahlad Kulkarni & Seema Kulkarni	21,14,750.00		
172-Leelavathi D/o.J.Satyanarayana	3,07,625.00		
173-Challa Bhasker Reddy	2,59,375.00		
174-C.N.Deviki	2,47,907.00		
	14,10,057.40		



		Amount in Rs.
175-Rupesh Togar		
176-Mohammed Rasheed	2,56,375.00	
177-Mallepula Madhu	8,33,325.00	
178-E.Elizabeth Anitha	2,29,904.00	
179-SAi Srikanth Madugula&M.V.S.Lalitha	2,60,625.00	
180-V.Mohan Kumar	5,94,971.00	
181-Mr.G.SRi Harsha Vardhan	2,79,625.00	
182-Sowmya Pothu	9,12,091.00	
183-Goka Mani Srikanth	2,58,875.00	
184-T.Maria Goretti	2,76,375.00	
185-G.Paninath	2,79,500.00	
25-J.Rajendra Prasad	2,77,375.00	
86-Naga Sasidhar&Sivanandini	35,471.00	
91-Mrs.Vasam Uma Rani& Vasam Satyam	9,52,296.00	
92-Mrs.Vasam Uma Rani& Vasam Satyam	13,497.00	
97-Kiran Kumar Kallem	13,434.00	
Suspence	7,80,810.00	
Cancellation Flats	2,08,631.00	3,29,84,307
129-P Satish Anand	25,000.00	
51 - M Oganti Venkata Ramana Kumari-Cancelled	2,17,227.00	
91-Srinivasu Relangi & Lakshmi Pavani -Cancelled	2,33,873.00	4,76,100
		3,34,60,407
SCHEDULE-H		
INSTALMENTS RECEIVABLE:		
INST-Instalments receivable		
		28,32,337
		28,32,337
SCHEDULE-I		
CASH IN HAND		
Cash		
		1,11,053
		1,11,053
SCHEDULE-J		
BANK BALANCES:		
Yes Bank		
		27,577
		27,577
SCHEDULE-K		
FIXED ASSETS:		
As per statement		
		1,812
		1,812
SCHEDULE-L		
DEPOSITS, LOAN & ADVANCES:		
DEPOSITS:		
BPCL-ECMS(FLEET BUSINESS)-Deposit A/c	15,000.00	
Happy Card-Deposit A/c	50,000.00	
Soham Modi Huf-Deposit A/c	1,00,000.40	
Sri Balaji Enterprises-Security Deposit	53,384.00	
SUMMIT BUILDERS-ESI & PF Deposit A/c	70,000.00	
Summit Housing LLP-Deposit A/c	15,42,694.00	
V-74-Vinnakota Adithya-(Rent)Security Deposit	27,000.00	18,58,078
LOANS & ADVANCES:		
Advances - Contractors		
G.Mannem- on Account		
J Muralidhar On A/c	6,000.00	
	13,899.00	

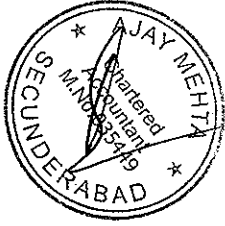


Mohan Ram-On A/c		Amount in Rs.	
Advances Others	47,461.00	67,360	
Excess Paid Tax Receivable Ay.19-20			
Income Tax Excess Paid Receivable Ay 18-19	50,670.00		
K.Sravan Kumar-Commission A/c (Eng)	62,920.00		
Madhusudhan-Commission A/c (Proj Mgr)	14,000.00		
Paramount Estates-Loan	38,000.00		
R.Akhilesh-Commission A/c (Eng)	6,96,518.00		
Soham Modi-Loan A/c	38,000.00		
Summit Builders-Statutory Payments	2,877.00		
GST Input	1,35,057.00		
Vat Dispute Tax	1,01,63,627.05		
Advances - Suppliers	24,61,553.00	1,36,63,222	
Bhagyalaxmi Enterprises			
Graflaks (India) Pvt Ltd	1,220.00		
Patel & Company	9,138.00		
Sri Balaji Enterprises	22,010.00		
	4,650.00		
Contractor Loans		37,018	
Shaik Moiz-Loan			
Y.RAVishankar-Loan	11,540.00		
Expences Card	48,166.00	59,706	
Nilgiri Estates Maisa Madhusudan-Expences Card			
	21,227.00	21,227	
		1,57,06,611	
SCHEDULE-M			
SUNDRY DEBTORS:			
CUSTOMERS			
04-Rajashekar Vadluri/Shoba Rani			
06-Balaji Raghavendran/B.Vidya		25,000	
09-Yadagiri Sriram Jogula		16,812	
103-Nakka L.Srinivas		3,535	
105-Kurakula Ramu & KHarathi		22,845	
113-G.Kameshwari Reddy		13,883	
118-Smt.K.Vijaya Laxmi D/o.K.Butchaiah		10,978	
121-Srikanth Veturi		15,458	
26-Vijaya Kumar.K		56,265	
34-Sandeep Pulluri		2,496	
35-Pendru Sugunakar Reddy		6,17,940	
36 - Surinder Reddy Surkanti		6,41,790	
37-Bala Surya Vijay Kumar Beesetty		1,87,320	
58 - K. Srinivas Rao		21,69,977	
82-P.V.Subramanyam		4,760	
87-V.B.Kameshwari/N.V.U.Sita Tatapudi		1,19,536	
93-Ravi Potti		3,000	
95- Venu Gopal		1,781	
96-Santhosh Kumar Kallem		1,909	
99-Mrs.Rupa Rani.S		6,12,180	
		2,773	
		45,30,238	
SCHEDULE-N			
CLOSING STOCK:			
Land & WIP			
		3,31,58,356	
		3,31,58,356	



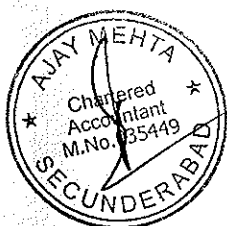
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ASSESSMENT YEAR		2020-2021	BALANCES AS	31-03-2020								
NAME OF THE ENTITY:		M/s. NILGIRI ESTATES										
FIXED ASSETS												
Sl.No.	Name of the Asset	W.D.F. 01.04.2019	Additions Before 30.09.19	Additions After 30.09.19	Deductions	Total	Rate of Depreciation	Amount of Depreciation	W.D.V. C/F.	31.03.2020		
1	FA-Camera	1,512				1,512	15%	227	1,285			
2	FA-Computers	1,318				1,318	60%	791	527			
3	FA-Furniture & fixture	-				-	10%	-	-			
4	FA-Equipment	-				-	15%	-	-			
5	FA-Miscellaneous	-				-	15%	-	-			
		2,830	-	-	-	2,830		1,018	1,812			

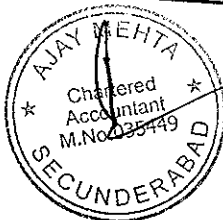


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ASSESSMENT YEAR	2020-2021	BALANCES AS ON:	31-03-2020
NAME OF THE ENTITY:	M/s. NILGIRI ESTATES		
SCHEDULE FORMING PART OF PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31-3-2020			
SCHEDULE-O			
Promotions Expenses:			
Advertisement Charges	2,57,870.03		
Business Sales Promotion-3%	2,70,582.53		
	5,28,452.56		
SCHEDULE-P			
Statutory Interest & Penalties:			
GST Late Fee			
Interest On ESI	100.00		
Interest on Income Tax	1,219.00		
Interest On Provident Fund	6,55,275.00		
Interest on Tds	165.00		
PF Late Fees	3,390.00		
	1,314.00		
	6,61,463.00		
SCHEDULE-Q			
Professional Services:			
Reimbursement Expenses			
Admin & Marketing Service Charges-18%	6,00,000.00		
Admin Service Charges-18%	2,15,376.49		
CR Consultation Charges-18%	6,03,992.00		
QC Charges-18%	3,70,331.00		
Service Charges PO-18%	1,09,500.00		
Service Charges-URD	85,232.67		
	3,000.00		
	19,87,432.16		
SCHEDULE-R			
Salaries & Employee benefits			
Staff Commission			
Bonus	2,00,000.00		
Commission-URD	35,434.00		
Consultancy	2,58,082.00		
Conveyance Allowances	3,00,000.00		
Conveyance-Exempted	32,184.00		
Incentives	7,807.00		
Medical Reimbursement-Exempted	31,732.00		
Mediclaime Reimbursement Charges-18%	10,358.00		
Mobile Allowances	29,982.00		
Salaries	45,089.00		
Staff ESI	2,90,911.00		
Staff Provident Fund	38,526.00		
Staff Welfare	1,27,382.00		
Vehicle Maintenance-2 Wheelers-URD	3,885.00		
	7,922.00		
	14,19,294.00		
SCHEDULE-S			
Other Indirect expenses:			
Car Hire Charges			
Misc Expenses	1,65,838.98		
Printing & Stationary	2,39,986.70		
Repairs & Maintenance	31,108.00		
Audit Fee	91,156.20		
Audit Fees 18%	7,103.00		
Community Welfare Expenses	1,37,670.00		
	15,000.00		



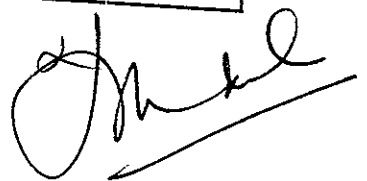
Consultancy Fee-18%			
Depreciation	32,250.00		
DISCOUNT	1,018.00		
Legal Expences-Exempted	8,09,520.00		
News Paper & Periodicals-Exempted	8,410.00		
Office Expences -Exempted	3,640.00		
Petrol/Diesel-Exempted	250.00		
Postage & Courier -Exempted	33,488.00		
Registration & Misc Charges -18%	57.00		
Repairs&Maintanance-Comp-Exempted	300.00		
Repairs &Maintanance-Exempted	8,790.00		
	44,776.00		
	16,30,361.88		
Details of Interest-			
Interest received from Customers			
90 - Valluri Grace Yesudass			
91-Mrs.Vasam Uma Rani& Vasam Satyam	55,084.75		
92-Mrs.Vasam Uma Rani& Vasam Satyam	42,372.88		
59-Nagam Devi Vara Prasad	42,372.88		
03-Ponugoti Sukanya	42,372.88		
112-Sirisha Kompella	29,661.02		
11-Mrs.Susmi Routray/Rajib Kumar Routray	63,559.32		
77-Dr.Sreedevi	42,372.88		
22-Pallavi-N	42,372.88		
111-K.Victor Emmanuel	42,372.88		
04-Rajashekar Vadluri/Shoba Rani	63,559.32		
Soham Modi	84,745.76	5,50,847.45	
Interest on FDR		2,877.00	
		1284.82	
Less: interest paid		5,55,009.27	
23 TC Sunil (earlier interest or reversal)			
Paramount Estates	23,539.00		
Modi & Modi Constructions	59,425.00		
Net Interest received	1,93,716.00	2,76,680.00	
		2,78,329.27	



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ASSESSMENT YEAR	2020-2021	BALANCES AS ON:	43,921.00
NAME OF THE ENTITY:	M/s. NILGIRI ESTATES		
DETAILS OF CONSTRUCTION EXPENSES			
Allowance for Const Equip			
Allowances For Equip JB			
A.Ramulu-Allow For Const Equip-URD		1,025.00	
B.Jogaiah-Allow For Const Equip-URD		863.00	
G.Mannem- Allowances For Const Equip-URD		5,538.00	
G.Snehalatha- Allowance for Const Equip-URD		5,81,990.00	
Jaga Bandhu Paik - Allow for Const Equip		3,98,666.00	
K. Kumar Allow for Const Equip Urd		45,138.00	
Mahaveer Gurjar-Allow For Constr Equip-URD		14,825.00	
M.Ganesh Kumar-Allow For Const Equip-URD		1,02,040.00	
Mohammad Khudoos-Allow For Const Equip-URD		1,54,113.00	
Mudia Sunil Reddy-Allow for Const Equip		2,02,600.00	
P.Praveen Kumar-Allow For Const Equip-URD		20,975.00	
Pradhan Babula Allow Const Equip-URD		26,475.00	
Prasad-Allow For Const Equip-URD		1,92,967.00	
Raja Chary-Allowances For Const Equip		27,800.00	
Raj Kumar Harijan - Allow for Const Equip		1,150.00	
T.Kurmanna-Allow for Const Equip-URD		17,156.00	
Yageti Eswar Rao-Allow For Const Equip-URD		6,800.00	
Y.Ravi Shankar-Allow For Const Equip-URD		86,966.00	
Building Materials		14,150.00	19,01,237.00
Aluminium Windows			
Aluminium Windows		12,72,566.75	
Bricks		33,684.00	
Cement		91,800.00	
Chemicals		4,98,230.70	
Consumables		1,81,257.56	
Curbstone		1,14,900.70	
Doors/Windows		9,36,415.75	
Electrical Material		5,29,046.60	
Equipment		33,11,495.00	
Furniture		2,82,921.95	
Granite		1,67,645.57	
GSB MATERIAL		4,28,276.18	
Hardware Material		33,942.85	
Metal/Sand		9,77,399.30	
Morrum/Redmud		1,62,836.29	
Paints & Colours		6,623.00	
Plumbing Material		30,12,516.53	
Readymix		53,68,336.66	
SS Railing Works		2,41,559.64	
STEEL		4,57,750.00	
Stonedust		12,73,582.22	
Sundry Purchase		7,99,964.00	
Tiles		6,020.60	
Tools		28,38,486.35	
Wood/plywood/Glass		69,782.00	
Borewell Charges-Exempted		5,43,251.92	
Hollow Bricks-Exempted		15,400.00	
MS Grills-18%		(1,10,482.00)	
Polyster Fibres-18%		6,615.00	
Labour Charges		12,480.00	2,35,64,305.12
Allowance For Const Equip-18%			
Allowance for Const Equip -URD		22,40,354.85	
Allowance For Consumables-18%		21,40,114.40	
Allowance for Consumables -URD		22,05,730.40	
		11,30,606.30	

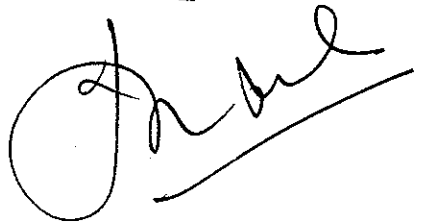
Brick Works-18%		33,73,750.00	
Civil Works 18%		27,46,120.00	
Labour Charges-18%		29,64,056.85	
Labour Charges -URD		20,80,312.40	
Plastering Works-18%		15,53,360.00	
RCC Works-18%		5,01,050.00	2,09,35,455.20
Other Expenses			
Housekeeping Charges		2,56,259.00	
Security Charges		3,40,044.00	
Transport Charges/hamali		47,398.00	
Allowance for Statutory Compliance		1,92,695.00	
Allowance for Statutory Compliance Fund-L.Raju		24,490.00	
Consultancy Charges-18%		44,025.00	
Electricity Bill Payment Service.No 201601438		65,735.00	
Electricity Bills Expences		370.00	
Electricity Bills Expences -Possion Not Given Flats		5,196.00	
Entry Tax		62,806.00	
Gardcning Material-Excmpted		88,945.00	
Goods & Transportation Charges 18%		62,000.00	
Salaries construction Division		22,23,488.00	
Bonus Construction Division		63,450.00	
Labour Cess		1,12,762.00	
Labour Welfare Exp-Exempted		15,000.00	
Misc Expences Site-Exempted		56,321.00	
Site Misc Expences-5%		1,300.00	
Transportation Charges Exmpt		61,439.00	37,23,723.00
CLOSING STOCK			5,01,24,720.32
Opening Stock (1-4-2020)			
Construction Expenses during the year			2,43,38,050.58
Allowance for Const Equipt			
Building Materials		19,01,237.00	
Labour Charges		2,35,64,305.12	
Other Expenses		2,09,35,455.20	
		37,23,723.00	
Less: Extra specifications		5,01,24,720.32	
Less: Room Rents		3,88,903.98	
		7,360.00	4,97,28,456.34
Less: Cost recognized during the year			7,40,66,506.92
Closing Stock (31-3-2020)			4,09,08,151.07
			3,31,58,355.85



Details of WIP			
Land & work in progress			
Add: Expenses 16-17		12,28,35,904.00	
Add: Expenses 17-18		8,63,63,663.00	
Add: Expenses 18-19		9,64,23,121.97	
Add: Expenses 19-20		8,49,88,474.84	
Further Construction Cost estimated 20-21		4,97,28,456.34	44,03,39,620.15
		6,00,00,000.00	
		50,03,39,620.15	
Cost Recognised 15-16			
Cost Recognised 16-17		5,04,57,261.00	
Cost Recognised 17-18		12,18,84,633.00	
Cost Recognised 18-19		13,26,35,836.00	
		6,12,95,383.00	
		36,62,73,113.00	
Sales Recognised 15-16			
Sales Recognised 16-17		6,33,14,155.00	
Sales Recognised 17-18		15,29,41,382.00	
Sales Recognised 18-19		16,68,99,961.00	
		8,41,56,285.00	
		46,73,11,783.00	



ASSESSMENT YEAR		
NAME OF THE ENTITY:		
Estimated of IT - Percentage completion m		
PROJECT ESTIMATION		
Proposed Const Bungalows	2,28,500	sft
Amunities - Club House	13,670	sft
Revenue		
Sale rate Bungalows	2,877	Rs
Sales Revenue	65,73,55,000	Rs
Exp		
Land		
Sanction cost	7,75,67,206	Rs.
Costruction rate per sft.	1,01,57,286	Rs
Costruction cost	1,585	Rs
Layout Development Charges	36,22,41,128	Rs
Layout Development charges Amount	10	Rs
Amenities - Club House rate	2,03,00,000	Rs
Amenities - Club House Cost	2,200	Rs
	3,00,74,000	Rs
Total cost		
	50,03,39,620	Rs
Gross Profit		
	15,70,15,380	Rs
Gross profit %		
	24%	



ASSESSMENT YEAR	2020-2021	BALANCES AS ON:	31-03-2020									
NAME OF THE ENTITY:	M/s. NILGIRI ESTATES											
NILGIRI ESTATES												
Date of financial statements												
Total expected revenues from the project												
Total expected project costs												
Total expected gross margin												
Total expected gross margin as % of A												
Total costs incurred as on the date of A above												
% of costs incurred A above												
Revenue recognition if the progress made is												
Total revenue upto A above												
Less: Revenue recognized during the previous												
Revenue for the current reporting period												
Cost for the current reporting period												
less:cost recognized during the												
previous periods												
During the year cost recognised												
Profit												
Consolidated details==>	None		None	O	#####	None	2,67,41,978	60,78,55,000	-	53,49,61,912	40,71,81,264	FALSE
Names of the purchase	Project Name	Block	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates		
(1)	(2)	(3)	(4)	(5)	(7=4 X 5)+6	(8)	(9)	(10)	(11)	(13)		
Jhansi Rani Valavala:	NE	1	910	2,774.73	25,25,000	22,22,206	16,91,411	TRUE				
Ramesh Dorepudi	NE	2	910	2,774.73	25,25,000	22,22,206	16,91,411	TRUE				
Pongoti Sukanya	NE	3	910	2,774.73	25,25,000	22,22,206	16,91,411	TRUE				
Rajashakar Vadhuri / Shoba Rani	NE	4	910	2,802.20	25,50,000	22,44,208	17,08,158	TRUE				
BSRC Murthy/B. Sarala	NE	5	910	2,197.80	20,00,000	17,60,163	13,39,732	TRUE				
Balaji Raghavendar/B. Vidya	NE	6	1,710	2,105.26	36,00,000	31,68,293	24,11,517	TRUE				
Mr. Lakshminarayana R.	NE	7	910	2,692.31	24,50,000	21,56,200	16,41,171	TRUE				

Names of the purchase	Project Name	Block	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognised B & C Estates	Test should be OKAY for B & C Estates
Dr. Manoj M. Khanna/Dev.M.K	NE		8	910	2,747.25	25,00,000		22,00,204	16,74,664	FALSE
Yadagni Sriyam Jogla	NE		9	910	2,527.47	23,00,000		20,24,187	15,40,691	TRUE
Dilip Kumar Koutey	NE		10	910	2,527.47	23,00,000		20,24,187	15,40,691	TRUE
Mrs. Susmi Routay/Rajib Kumar Rout	NE		11	910	2,664.84	24,25,000		21,34,198	16,24,425	TRUE
Hari Krishan T.R	NE		12	910	2,719.78	24,75,000		21,78,202	16,57,918	TRUE
Ranga Srinivas	NE		13	910	2,774.73	25,25,000		22,22,206	16,91,411	TRUE
S.A. Srinivas Rao	NE		14	1,710	2,105.26	36,00,000		31,68,293	24,11,517	TRUE
Omkar Mudigonda	NE		15	1,710	2,105.26	36,00,000		31,68,293	24,11,517	TRUE
G.Ram Mourya / G.Vaishnav	NE		16	1,710	1,929.82	33,00,000		29,04,269	22,10,557	TRUE
Sneha Jagadeep	NE		17	910	2,527.47	23,00,000		20,24,187	15,40,691	TRUE
Mr R. Karam Ali Khan	NE		18	910	2,527.47	23,00,000		20,24,187	15,40,691	TRUE
Ganith Murali	NE		19	910	2,802.20	25,50,000		22,44,208	17,08,158	TRUE
Pradeepthi Bhinnavurapu	NE		20	1,710	2,105.26	36,00,000		31,68,293	24,11,517	TRUE
S.M. Raju Ram	NE		21	910	2,697.36	24,00,000		21,12,195	16,07,678	TRUE
Palavi N	NE		22	910	2,697.36	24,00,000		21,12,195	16,07,678	TRUE
T.C. Sunil P. Deepika	NE		23	1,215	2,633.74	32,00,000		28,16,261	21,43,570	FALSE
Dr. Juliet Josephin / Dr. G.Madhusud	NE		24	2,265	2,008.83	45,50,000		40,04,371	30,47,889	TRUE
IRajendra Prasad	NE		25	1,215	1,975.31	24,00,000		21,12,195	16,07,678	TRUE
Vijay Kumar K	NE		26	1,215	3,127.57	38,00,000		33,44,310	25,45,490	TRUE
Swathi Dinesh Jaiswal	NE		27	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Sreenivas Sreenakshi Sundaram	NE		28	1,215	2,592.59	31,50,000		27,72,257	21,10,077	TRUE
Vogini Ravinder	NE		29	1,215	2,592.59	31,50,000		27,72,257	21,10,077	TRUE
Raja Sunan Kumar Thogaru	NE		30	1,215	2,592.59	31,50,000		27,72,257	21,10,077	TRUE
M. Aruna/Laya Prakash	NE		31	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Adapa Vidya Sagar	NE		32	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Raja Vijay Kumar Thogaru	NE		33	1,215	2,592.59	31,50,000		27,72,257	21,10,077	TRUE
Sandeep Puluri (Mort)	NE		34	1,215	2,592.59	31,50,000		27,72,257	21,10,077	TRUE
Pendur Sugaleskar Reddy (Mortgage)	NE		35	2,265	1,576.16	35,70,000		31,41,891	23,91,421	FALSE
Sundar Reddy Surkanthi (Mortgage)	NE		36	1,215	2,716.05	33,00,000		29,04,269	22,10,557	TRUE
Bala Surya Vijay Kumar Beesetty (M)	NE		37	1,215	2,717.70	33,02,000		29,06,029	22,11,897	TRUE
V. Srinivasa Rao	NE		38	1,205	2,655.60	32,00,000		28,16,261	21,43,570	FALSE
Dornala Venkata Sriharu Murthy	NE		39	1,205	2,655.60	32,00,000		28,16,261	21,43,570	FALSE
K. Roopesh	NE		40	1,205	2,074.69	25,00,000		22,00,204	16,74,664	FALSE
DVN Prasad	NE		41	1,205	2,655.60	32,00,000		28,16,261	21,43,570	FALSE
Harsath M. Goudgeothkar	NE		42	1,205	2,717.84	32,75,000		28,82,267	21,93,810	TRUE
Shagufa Yasmin	NE		43	1,205	2,730.29	32,90,000		28,95,468	22,03,858	TRUE
M. Chandrika M. Suresh	NE		44	1,205	2,531.12	30,50,000		26,84,248	20,43,091	TRUE
Ganru Prasad Rao Palanki	NE		45	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Nalkina Annampootra/Ale Vijay Kuri	NE		46	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Priyanka Kose	NE		47	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Rudroju Anjaneyulu/R. Vinula	NE		48	1,205	2,770.33	32,78,000		28,84,907	21,95,820	TRUE
Anwar Akhtar/Aslina Abidin	NE		49	1,205	2,730.29	32,90,000		28,95,468	22,03,858	TRUE

Names of the purchase	Project Name	Block	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for B & C Estates
Boda Sundep Kumar	NE		50	1,205	2,717.84	32,75,000		28,82,267	21,93,810	TRUE
Vijaya Lakshmi ramakrishna Ballal	NE		51	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
V. S. M. Vishnu	NE		52	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Mandala Venugopal Reddy	NE		53	1,215	2,798.35	34,00,000		29,92,277	22,77,544	TRUE
Vaddadi Ravu Kiran	NE		54	1,215	2,757.20	33,50,000		29,48,273	22,44,050	TRUE
Pindi Ram Narayana	NE		55	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
T. Sridhar	NE		56	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Gopi Chandra Thakalapelli	NE		57	1,215	2,757.20	33,50,000		29,48,273	22,44,050	TRUE
Srinivas Rao K	NE		58	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Nagam Dev Vana Prasad	NE		59	1,215	2,633.74	32,00,000		28,16,261	21,43,570	FALSE
Vooraai Rani - Sugar	NE		60	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
V. Ramakrishna	NE		61	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Satish Kumar Kankati	NE		62	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Rajesh Kumar Mididoddi	NE		63	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
D. Vignana Tejaswi	NE		64	1,215	2,469.14	30,00,000		26,40,244	20,09,597	TRUE
Pandem Rakesh/Pandem Vansri	NE		65	1,215	2,510.29	30,50,000		26,84,248	20,43,091	TRUE
Saurosh Mandapuram	NE		66	1,205	2,780.08	33,50,000		29,48,273	22,44,050	TRUE
M. Shobha	NE		67	1,205	1,991.70	24,00,000		21,12,195	16,07,678	TRUE
Bellamkonda Suresha	NE		68	1,205	2,655.60	32,00,000		28,16,261	21,43,570	FALSE
Elkoveya Pratap Driverei & Rangana	NE		69	1,205	2,717.84	32,75,000		28,82,267	21,93,810	TRUE
D. V. A. H. G. Svaroop	NE		70	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
M. CH. Srianna Sasstry	NE		71	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Kanu Kolanu Sree KRishna Rao	NE		72	1,205	3,236.51	39,00,000		34,32,318	26,12,477	TRUE
CH Sujatha	NE		73	1,205	2,655.60	32,00,000		28,16,261	21,43,570	FALSE
Vinnakota Aaditya	NE		74	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Vinnakota Venkata Venu Madhav	NE		75	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Vinnakota Sridhar V. Shanithi	NE		76	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Dr. Sreedevi	NE		77	1,205	2,385.89	28,75,000		25,30,234	19,25,864	TRUE
Vasudha Srisaigandha	NE		78	1,205	2,697.10	32,50,000		28,60,265	21,77,064	TRUE
Dr. A. Ramchandran	NE		79	1,205	2,128.60	48,00,000		42,24,391	32,15,356	TRUE
MISS. CIRIEMI DEEPA	NE		80a	1,205	3,526.97	42,50,000		37,40,346	28,46,930	TRUE
S. Ruma Krishna	NE		80B	1,205	2,946.06	35,50,000		31,24,289	23,78,024	TRUE
B. Sai Manasa	NE		80C	1,215	3,497.94	42,50,000		37,40,346	28,46,930	TRUE
Bharath Kumar Tadepalli	NE		80D	1,215	3,004.12	36,50,000		32,12,297	24,45,010	TRUE
Smt. D. Vijaya Lakshmi	NE		81	1,175	2,638.30	31,00,000		27,28,253	20,76,584	TRUE
P. V. Subramanyam	NE		82	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
Repala Sunil	NE		83	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
D. Vamses Krishna	NE		84	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
U. Srinivasa Rao	NE		85	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
U. Naga Sasidhar	NE		86	1,175	3,234.04	38,00,000		33,44,310	25,45,490	TRUE
V. B. Kameshwar/V. U. Sita Talapudi	NE		87	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
S. Malliah	NE		88	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE

Names of the purchase	Project Name	Block	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognised B & C Estates	Test should be OKAY for
Akundi Ramu Kumar & Akundi Ravu	NE		89	1,175	4,212.77	49,50,000		43,56,403	33,15,836	TRUE
Valiant Grace Ventures	NE		90	1,175	2,936.17	34,50,000		30,36,281	23,11,037	TRUE
Mrs. Vasam Uma Rani & Vasam Sany	NE		91	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
Mrs. Vasam Uma Rani & Vasam Sany	NE		92	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
Ravi Potti	NE		93	1,175	3,063.83	36,00,000		31,68,293	24,45,010	TRUE
Arundhati Devi Dasari	NE		94	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
Venu Gopal	NE		95	1,175	3,063.83	36,00,000		31,68,293	24,45,010	TRUE
Santosh Kumar Kallam	NE		96	1,175	3,063.83	36,00,000		31,68,293	24,45,010	TRUE
Kiran Kumar Kallam	NE		97	1,175	3,063.83	36,00,000		31,68,293	24,45,010	TRUE
Sreenivasa Murthy & K. Roopa Devi	NE		98	1,175	3,063.83	36,00,000		31,68,293	24,45,010	TRUE
Mrs. Rupa Rani, S	NE		99	1,175	3,361.70	39,50,000		34,76,322	26,45,970	TRUE
Neelam Vijaya Senthil	NE		100	2,170	2,235.02	48,50,000		42,68,395	32,48,849	TRUE
Mr. Arvind Kumar Sushwaha	NE		101	1,175	3,106.38	37,00,000		32,12,297	24,45,010	TRUE
E. Venkata Ramana	NE		102	1,175	3,148.94	37,00,000		32,56,301	24,78,503	TRUE
Nakka L. Srinivas	NE		103	1,175	2,553.19	30,00,000		26,40,244	20,09,597	TRUE
Sudha Avasthala D/o N.V. Rajanji Rai	NE		104	1,175	3,191.49	37,50,000		33,00,305	25,11,997	TRUE
Kurukula Ramu & K. Harathi	NE		105	1,175	3,191.49	37,50,000		33,00,305	25,11,997	TRUE
K. Venkat Reddy	NE		106	1,175	3,276.60	38,50,000		33,88,314	25,78,983	TRUE
Rahul Althwar/Anuradha	NE		107	1,175	3,071.49	36,09,000		31,76,214	24,17,546	TRUE
Mr. Veeravel Rajanayulu	NE		108	1,175	3,021.28	35,50,000		31,24,289	23,78,024	TRUE
Ranero Nagalakshmi w/o J. Suryanar	NE		109	2,170	2,350.23	51,00,000		44,88,415	34,6,315	TRUE
Subash Shirang Jadhav	NE		110	1,175	2,851.06	33,50,000		29,48,273	22,44,050	TRUE
K. Victor Eumantel	NE		111	1,175	3,021.28	37,00,000		31,24,289	23,78,024	TRUE
Sirisha Kompella	NE		112	1,175	3,148.94	37,00,000		31,24,289	23,78,024	TRUE
Ms. G. Namra Reddy/G. Narendra R	NE		113	1,175	3,021.28	35,50,000		31,24,289	23,78,024	TRUE
Kamini Sridevi Vasa Prasad	NE		114	2,170	2,465.44	53,50,000		47,08,436	35,83,782	TRUE
Aarela	NE		115	1,175	3,148.94	37,00,000		32,56,301	24,78,503	TRUE
A.V.S.N.Murthy	NE		116	2,170	2,442.40	53,00,000		46,64,432	35,50,289	TRUE
Akundi Ravi Kishore	NE		117	915	4,207.65	38,50,000		33,88,314	25,78,983	TRUE
Smt. K. Vijaya Lakshmi D/o K. Burchala	NE		118	915	3,989.07	36,50,000		32,12,297	24,45,010	TRUE
Sashikran Sabbu	NE		119	915	3,169.40	29,00,000		25,52,236	19,42,611	TRUE
R.N.Renuka	NE		120	915	2,990.82	27,00,000		23,76,220	18,08,658	TRUE
Sritanth Venuri	NE		121	915	3,114.75	28,50,000		25,08,232	19,09,117	TRUE
Bore Butchiah & B. Sujatha	NE		122	1,695	2,418.88	41,00,000		36,08,334	27,46,450	TRUE
G. Pradeep	NE		123	1,695	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
Mrs. Chidurala Sweetha	NE		124	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
K. Mahipal	NE		125	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
Bhashyakarla Sreedantha	NE		126	915	5,737.70	52,50,000		46,20,428	35,16,795	TRUE
Upalalsh Alkshitha	NE		127	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
Pankaj Kumar S/o. Saranam Prasad	NE		133	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
Sree Harinath Guttam Venkata & Va	NE		134	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
	NE		135	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE

Names of the purchase	Project Name	Block	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for R & C Estates
G. Nagarajan	NE		136	915	2,841.53	26,00,000		22,88,212	17,41,651	FALSE
G. Dharma Teja & G.V.L. Murali	NE		137	1,695	2,359.88	40,00,000		35,20,326	26,79,463	TRUE
Shyam Kumar Lamburi	NE		138	915	3,060.11	28,00,000		24,64,228	18,75,624	TRUE
Kuruma Naga Venkata Suresh & K.J	NE		139	915	3,224.04	29,50,000		25,96,240	19,76,104	TRUE
K. Mala Reddy	NE		140	915	3,114.75	28,50,000		25,08,232	19,09,117	TRUE
G. Bharadwaj	NE		141	915	3,022.95	27,66,000		24,34,305	18,52,849	TRUE
Naveen Kolliju	NE		142	915	4,443.72	40,66,000		35,78,411	27,23,674	TRUE
Manjula Geetha	NE		143	915	2,513.66	23,00,000		20,24,187	15,40,691	TRUE
Vidya Sagar Guggula	NE		144	915	2,841.53	26,00,000		22,88,212	17,41,651	FALSE
Gangireddy Sateev Kumar	NE		145	915	2,950.82	27,00,000		23,76,220	18,08,638	TRUE
M. Ranjith Kumar/M. Jaija malleshwar	NE		146	915	3,022.95	27,66,000		24,34,305	18,52,849	TRUE
Maddhuri Pavani Kumar & Mrs. Sri	NE		153	1,175	2,297.87	27,00,000		23,76,220	18,08,638	TRUE
Mr. V. Subbala Vamsi Krishna	NE		154	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
Mr. G. Pradevi Teja	NE		155	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
Rambhadr Ramakrishna	NE		156	2,170	2,419.35	52,50,000		46,20,428	35,16,795	TRUE
Mrs. Madhala Vijayathi	NE		157	1,175	3,085.11	36,25,000		31,90,295	24,28,263	FALSE
A. Rajeshwar Rao	NE		158	1,175	3,021.28	35,50,000		31,24,289	23,78,024	TRUE
Gubbala Venkata Naga Raju & G. Ka	NE		159	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
M. Joseph Kiran Kumar	NE		160	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
A. Uma Maheshwara Rao	NE		161	1,175	2,936.17	34,50,000		30,36,281	23,11,037	TRUE
Bhola Prasad	NE		162	1,175	3,063.83	36,00,000		31,68,293	24,11,517	TRUE
Ramesh Chandra Varadala	NE		163	2,170	2,419.35	52,50,000		46,20,428	35,16,795	TRUE
Ramesh Chandra Varadala	NE		164	2,170	2,419.35	52,50,000		46,20,428	35,16,795	TRUE
Pradevi Goshi	NE		165	1,175	3,063.83	36,00,000		31,68,293	24,11,517	TRUE
D.R. Santosh Tiwari	NE		166	2,170	2,396.31	52,00,000		45,76,424	34,83,302	FALSE
Vidhya Charan Mishra	NE		167	1,175	3,063.83	36,00,000		31,68,293	24,11,517	TRUE
Gunda Rajasekhar Reddy	NE		168	1,175	3,170.21	37,25,000		32,78,303	24,95,250	FALSE
Teju Muthasiah	NE		169	1,175	3,106.38	36,50,000		32,12,297	24,45,010	TRUE
N. Prasad & M.R. Vashoda	NE		170	1,175	4,638.30	54,50,000		47,96,444	36,50,769	TRUE
Prabhad Kulam/Sreena Kulam	NE		171	1,175	3,276.60	38,50,000		33,88,314	25,78,983	TRUE
J. Leelavathi D/o J. Sanyasurayana	NE		172	1,175	3,191.49	37,50,000		33,00,305	25,11,997	TRUE
Challa Bhaskar Reddy	NE		173	1,175	3,071.49	36,09,000		31,76,214	24,17,546	TRUE
C.N. Devika	NE		174	1,175	3,276.60	38,50,000		33,88,314	25,78,983	TRUE
Rupesh Toger	NE		175	1,175	3,021.28	35,50,000		31,24,289	23,78,024	TRUE
Mohammed Rasheed	NE		176	1,175	3,276.60	38,50,000		33,88,314	25,78,983	TRUE
Malappa Madhu	NE		177	1,175	3,191.49	37,50,000		33,00,305	25,11,997	TRUE
G. Elizabeth Anitha	NE		178	1,175	3,276.60	38,50,000		33,88,314	25,78,983	TRUE
Sai Srikanth Madugula & M.V.S. Lati	NE		179	1,175	3,191.49	37,50,000		33,00,305	25,11,997	TRUE
V. MOHAN KUMAR	NE		180	1,175	4,553.19	53,50,000		47,08,436	35,83,782	TRUE
Mr. G. Sri Harsha Varadhan	NE		181	1,175	3,071.49	36,09,000		31,76,214	24,17,546	TRUE
Sowmya Pothu	NE		182	2,170	1,778.11	37,50,000		33,00,305	25,11,997	TRUE
Goka Mani Shankh	NE		183	2,170	2,373.27	51,50,000		45,32,419	34,49,809	TRUE

Names of the purchase	Project Name	Block	Unit No.	Area in Sq Feet	sale price in Rs. Per square feet	Total expected proceeds	Advances received	Revenue to be recognised B & C Estates	Costs to be recognized B & C Estates	Test should be OKAY for
T. Maria Goretti	NB		184	2170	2,488.48	54,00,000		47,52,440	36,17,275	B & C Estates
G. Paninath	NB		185	2170	2,373.27	51,50,000		43,32,419	34,49,809	TRUE
				#####	5,03,767.65	60,78,55,000	-	53,49,61,912	40,71,81,264	-
		Vacant Flats consideration		10,065		4,95,00,000				
				#####		65,73,55,000				
		Average rate for sft.				2,877				



NILGIRI ESTATES
ASSESSMENT YEAR :: 2020-2021
SCHEDULE "T":
Notes to Accounts

1) Significant Accounting Policies

a) Accounting Conventions

The accounts have been prepared using historical cost conventions and on the basis of going concern with revenues recognized and expenses incurred on accrual basis unless otherwise stated.

b) Use of Accounting Estimates:

The preparation of the financial statements in conformity with the generally accepted accounting principles requires that the management makes estimates and assumptions that effect the reported amounts of assets & liabilities as at the date of the financial statements. The reported amount of revenues & expenses during the reported period, actual results could differ from the estimates.

c) Inventories

i) Land is stated at cost.

ii) Building construction work is stated at cost including estimated profits declared year to year till completion of the project.

d) Revenue Recognition:

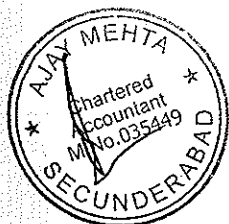
Revenue from property development activity which are in substance similar to delivery of goods is recognized when all significant risks and rewards of ownership in the land and/or building are transferred to the customer and a reasonable expectation of collection of the sale consideration from the customer exists.

Revenue from these property development activities which have the same economic substance as that of a construction contract is recognized based on the 'Percentage of Completion method' (POC).

The revenue is recognized where the progress on the project has reached to a reasonable stage of 25% completion. The work percentage of work completion is determined with reference to the proportion of project cost incurred for work performed upto the balance sheet date bear to the estimated total cost of each project.

The estimated of cost and revenue are reviewed by management periodically and effect of any change in such estimates is recognized in the period in which such changes are determined.

Interest is recognized on a time proportion basis taking into account the amount outstanding and the applicable rate of interest.



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e) **Fixed Assets:**

Fixed Assets are stated at historical cost net of tax / duty credit availed, if any. Cost comprises the cost of acquisition / construction and any cost attributable to bring the asset to its working condition for its intended use.

f) **Depreciation:**

Depreciation on Fixed assets is provided on W.D.V. method at the rates and in the manner specified under I.T. Act/Rules.

g) **Borrowing Costs:**

Borrowing Costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for intended use. All other borrowing costs which are not attributable to any fixed assets are charged to the Profit and Loss account.

h) **Provisions:**

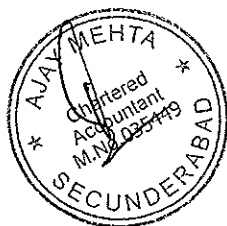
Provisions are recognized when there is a present obligation as result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a realizable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance Sheet Date.

i) **Contingent Liabilities:**

Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the controls of the Company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimated of the amount cannot be made.

2. The percentage of work completed under the project upto 31-3-2020 is 88 Which is determined with reference to the proportion of project cost incurred for work performed upto Balance Sheet date bear to the estimated total cost of project. The details of revenue recognized and cost recognized accordingly is as under:

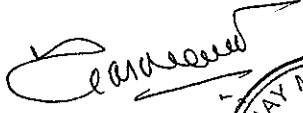
Revenue Recognized	Rs.6,76,50,129/-
Cost recognized	Rs.4,09,08,151/-



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4. Expenses not supported by external evidences as taken as certified and authenticated by the management.

5. Balances standing to debit/credit to various accounts are subject to confirmation.


Ajay Mehta

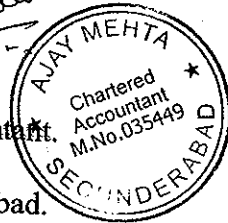
Chartered Accountant

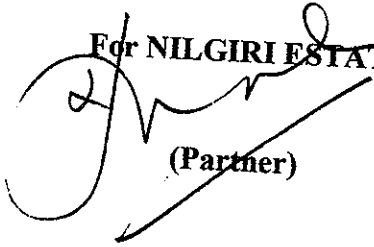
M.No.035449

Place : Secunderabad.

Date : 05/11/2020

VDIN : 20035449 AAAADK 8962




For NILGIRI ESTATES,

(Partner)

Place : Secunderabad.

Date : 05/11/2020