

(A) Valuation of the Shed & Building:

RATE

31.0 After analysing the comparable sale instances, what is the present rate for a similar Property with same specification in the adjoining locality?

On the basis of prevailing market rate at the locality, location and age of the Building & also other relevant factors, present Market rates of the Land / Shed & building were assessed.

Shed

Details of Shed	Shed Area (Sq ft)
Shed no 1	9600
Shed no 2	6726
Total	16326

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Buildings of the Factory

Govt. Valuer (Regn. No. : WB/CCIT-IV/Kol/12/2015-16)
 Customs (Govt. of India) Empanelled Chartered Engineer
 (Regn. No. : PN 41/2015)

Details of Buildings	Area (Sq Ft)
Office Room	596
Scrap yard	1600
Godown Space	1147
Substation Room & Maintenance Room	1400
Labour Quarter	1160
Store Room	253
Security Room	60
Sand Testing Room	100
Chemical Testing Room	120
Control Panel Room	125
Total	6561

Sl Nos	Items	Rate in Rs	Value in Rs
1	Land (area 56.94 Cottah)	33 Lacs /Cottah	18,79,02,000
2	Factory Shed	1500/- per Sq ft	2,44,89,000
3	Buildings of the Factory	2500/- per Sq ft	1,64,02,500
4	Total Cost of Immovable Property		22,87,93,500

32.0 Present Market Value of the said Immovable Property(Shed & Building):22,87,93,500/-



34.0 Detail Costs of Machinery:

Sl Nos	Details of Machines	Value in Rs
1	Furnaces	10,92,870
2	Welding Machines	6,25,294
3	Shot Blasting Machines	13,11,724
4	Heat Treatment Furnace	11,66,073
5	Generator (Kirloskar make) 125 KVA	10,18,768
6	Cranes (3 Nos)	18,97,138
7	Compressors	11,88,487
8	Lathe/ Shapers/Milling machines etc	58,65,535
9	Hydraulic Press	4,59,552
10	Misc machineries	1,87,28,856
11	Lab/ Testng Equipments:	21,70,509
12	Tools & Tackles	58,49,453
13	Electricals	2,74,055
14	Laddles & Mould Boxes	32,50,000
15	Furnitures & Fixtures	10,23,211
16	Electronical & Electronic Equipments	1,01,188
17	Motor Vehicles & other tangible assets	25,10,083
18	Intangible Assets Software	1,22,890
19	Total	4,86,55,686

The above Plant & Machinery was Purchased & Installed from 2006 to 2012. The same Plant, if it is installed right now, would cost about Rs 15 Crores. It was observed during inspection of the factory of AD Electro-Steel Co Pvt Ltd on 21/09/2017, 3/10/2017 & also on 9/10/2017, the Plant is running successfully in full swing and the finished products are quite satisfactory. Moreover, the conditions of the machineries are quite OK and their useful life may be considered as 10 (Ten years more). After that period, their conditions may be reviewed.

35.0 Present Value of Plant & Machinery: Rs 4,86,55,686

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