

Form V

(CA Certificate for Capital Expenditure Incurred while establishing a Tourism Unit eligible for Capital Investment Subsidy under the Tourism Policy 2022, Government of Uttar Pradesh)

Certified that the applicant M/s Ankit Rungta has commissioned tourism unit [Name]
Hotel Naimat at [Place]

Sugar Mill Road, Khalilabad, Sant kabir Nagar, U.P.

This tourism unit has commenced its commercial operation on 7th December, 2023.

The capital expenditure incurred in the tourism unit as on date of commencement of its commercial operations is as under:

S. No.	Heads of Capital Expenditure	Amount, in ₹															
1	Eligible Capital Expenditure (This should match with Line item 3.1 – 'Eligible Capital Expenditure on which the subsidy to be claimed' of the Application Form-Form III. Break-up to be provided from line item 1.1 to 1.12)	3,47,75,181															
1.1	Land (only the eligible part) as per the operational guidelines of Uttar Pradesh Tourism Policy, 2022	NIL															
1.2	Cost of Building, i.e., any built-up area and all such constructed spaces which are required for the commercial operation of the eligible tourism unit	1,29,35,318															
1.3	Landscape (only 5% of the total ECI)	8,26,000															
1.4	Plant and Machinery (as mentioned under the 'machinery and plant' subhead in the depreciation schedule used for computation of income tax) which include but are not limited to: - <table><tr><th>S.No.</th><th>Items</th><th>Amount</th></tr><tr><td>1.</td><td>Televisions (not more than 1 lakh per television set)</td><td>3,65,625</td></tr><tr><td>2.</td><td>Chandeliers (not more than Rs. 75 thousand per chandelier)</td><td>3,24,000</td></tr><tr><td>3.</td><td>Amusement rides/games</td><td>-</td></tr><tr><td>4.</td><td>Safety equipment's (e.g., fire detector and firefighting)</td><td></td></tr></table>	S.No.	Items	Amount	1.	Televisions (not more than 1 lakh per television set)	3,65,625	2.	Chandeliers (not more than Rs. 75 thousand per chandelier)	3,24,000	3.	Amusement rides/games	-	4.	Safety equipment's (e.g., fire detector and firefighting)		
S.No.	Items	Amount															
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3.	Amusement rides/games	-															
4.	Safety equipment's (e.g., fire detector and firefighting)																



		system, fire extinguisher, smoke detector, sprinkler, surveillance systems, door metal detector, handheld metal detector, room barrier, vehicle scanner, etc.)	9,55,613	
	5.	Sound System and PA System, etc.		
	6.	Electrical fittings (electrical wiring, switches, and sockets etc.)	55,44,627	
	7.	Heating Ventilation and Air-conditioning (HVAC) equipment (including split and window AC), water heating system	19,72,015	
	8.	Non-shiftable equipments for kitchen, laundry, wellness, conventional hall, exhibition halls etc.	20,93,926	
	9.	D.G. power backup (for self-use)	7,62,712	
	10.	Adventure Sports equipment(s)	-	
	11.	Rainwater harvesting system, Solar/bio energy system	-	
	12.	Sewerage treatment plant and waste management system	2,50,000	
	13.	Water supply system (pipeline, tanks, pump house, water treatment plant, etc.)	12,91,978	
	14.	Equipments for gymnasium	-	
	15.	Underground/ multi-level parking machinery and equipments	-	
	16.	Establishment of treatment plant for Air and Water Pollution/incinerator etc.	-	
	17.	Telecommunication tower (self-established for own use), WIFI routers, boosters	-	



	18.	Computers including software's	2,42,830
	19.	Other equipment(s) including vehicles / boats / ships/ cruise etc. (which are registered in the name of the eligible tourism unit) which are exclusively used for working of the eligible tourism unit.	12,92,349
1.5	Cost of development of the site of the location of the eligible tourism unit		
	S.No.	Items	Amount
	1.	Boundary wall, fencing, entrance gate, guard room	-
	2.	Store(s), Kitchen(s)	-
	3.	Construction of all internal roads	-
	4.	Underground/Multi-level Parking	-
	5.	Construction of linkage/ approach roads as per need (maximum length of 1,000 mts and width as per local bylaws as per the prevailing SOR of PWD)	-
	6.	All power infrastructure used to facilitate electricity supply to the tourism unit, (e.g., electric poles, transformers, substations, etc.)	15,71,219
	7.	Establishment of sound, light, public address & internet system, and network of fixed nature	84,800
	8.	Electric lining, gas/steam, water supply lining	-
	9.	Swimming pool, establishment of stationary swing-set, climbing walls, amusement/playing structure, etc. in play areas and parks and related infrastructure, which the	-



	eligible tourism unit must incur under the project	
	Fixed residential tents for tourists	
1.7	Other fixed structures and plant & machinery which are essential for commercial operation of the tourism unit	33,89,831
1.8	Any Consultancy charges related to the establishment/operationalization of the eligible Tourism unit like Fees paid for obtaining technical know-how, etc. (actual consultancy paid or Rs 10 lakhs, whichever is lower excluding GST/Tax).	2,74,286
1.9	Any service charges e.g., Installation charges of machinery / equipment / services	3,28,000
1.10	Expenses done on any construction which is in nature of real estate transactions e.g., shops, flats, offices, etc. meant for sale / lease / rent for following tourism units: a. Cultural centers (If constructed more than 5 allowed shops/commercial sale outlets) b. Cultural, Rural Village or Tourist Village (If constructed more than 1 allowed souvenir shop)	-
1.12	Any other component which is not mentioned in the eligible components but is felt necessary for functioning of the tourism unit(s)	2,70,052
2.	Ineligible Capital Expenditure – As per Uttar Pradesh Tourism Policy 2022 Ineligible Items (Break-up to be provided from line item 2.1 to 2.8)	1,58,38,714
2.1	Working capital	-
2.2	Interest capitalized	20,96,845
2.3	Pre-operative and preliminary expenses	-
2.4	Second-hand plant and machinery purchased or shifted from within or outside India	-
2.5	Consumable stores, inventories for maintenance or repairs	1,17,224
2.6	Furniture and fixtures, mattresses, linens, curtains, carpets/matting, cutlery, crockery, and utensils	92,92,174
2.7	Any construction which is in nature of real estate transactions e.g., shops, flats, offices, etc. meant for sale /lease / rent	-
2.8	Any taxes including GST, fees/bills payable to the State or Central Government	43,32,471
3.	Other Expenditures (Expenses not covered under Eligible Capital Expenditure & Ineligible Capital Expenditure. Provide details.)	-
4.	Total Capital Expenditure (1+2+3)	5,06,13,895



	(This should match with Line item 2.6 – 'Total' of the Application Form- Form II Tourism Units)	
5.	Arrangement of Capital	
5.1	Loan Amount from Bank / Financial Institution	3,30,00,000
5.2	Self / Promoter's Contribution	41,48,895
5.3	Contribution from other sources (with details of source)	1,34,65,000
	Total (5.1 + 5.2 + 5.3) (This should match with Line item 4 – 'Total Capital Expenditure', of the CA certificate)	5,06,13,895

CA CERTIFICATION

Certified that the expenditure incurred and certified herein has been verified from the ledgers including subsidiary ledgers, books of accounts and bank account/s of the tourism unit. Separate lists of head-wise expenditure are appended with the certificate. Only the expenditure incurred has been taken into account wherein it has been actually incurred and the eligible infrastructure/construction work has been completed.

Date : 14.05.2024

Place : Gorakhpur

For Himanshu Tibrewal & Associates
Chartered Accountants
FRN-012781C

(Akash Kumar Jaiswal)
Partner
Membership Number: 447484

