

Appendix I
Statement showing availment of subsidy
(Reference: Paragraph 3.4.4)

(₹ in crore)		
Sr. No.	Name of distillery	Amount of subsidy received
1	M/s. Alco Plus Producers Pvt. Ltd., Latur	40.60
2	M/s Grainotch Industries Pvt. Ltd., Aurangabad	32.64
3	M/s. Viraj Alcohol, Sangli	25.00
4	M/s. Anand Distillery, Amravati	14.47
5	M/s. Saswad Mali Sugar Factory Ltd., Solapur	10.96
6	M/s. Yashraj Ethanol Processing Pvt. Ltd., Satara	6.54
7	M/s. Dhawal Pratap Singh Mohite Patil Agro Industries, Solapur	0.88
8	M/s. Venkateshwara Bio Refinery, Sangli	0.86
9	M/s. Vittal Distilleries Ltd., Osmanabad	0.66
10	M/s. Octega Green Power & Sugar, Kolhapur	0.15
11	M/s. Shivshakti Sahakari Glucose Karkhana, Sangli	0.06
		132.82

Appendix II

Statement showing comparison of calculation of market value as per audit and COS
(Reference para 4.3.9.5)

Valuation as per COS and adopted by Audit		(Amount in ₹)	
Plot area		7,116.47	
Less: Road area		(-) 2,450.18	
Less: Amenities 5% of 4,666.29		(-) 233.31	
Total FSI Admissible		4,432.98	
FSI for Road at 40% of total FSI admissible (4,432.98 x 0.40)		1,773.19	
Area on which TDR will be available 2,450.18 – 1,773.19		676.99	
Total FSI available (4,432.98 + 1,773.19 = 6,206.17 x 1.33)		8,254.21	
Total TDR area (233.31 + 676.99 = 910.30) x 1.33		1,210.70	
Valuation of TDR area = 1,210.70 x ₹ 80,700 x 0.80 (A)		7,81,62,792	
Area to be given to tenant = 5,069 x 1.20		6,082.80	
Balance area after giving to tenant = 8,254.21 – 6,082.80		2,171.41	
Valuation of above area = 2,171.41 x ₹ 80,700 (B)		17,52,32,787	
Valuation as per COS		Valuation as per audit	
Valuation of six industrial units having carpet area of 837.53 sqm		Valuation of six industrial units having carpet area of 837.53 sqm	
837.53 x 1.2 x ₹ 1,79,000 (Industrial rate) x 40%	7,19,60,577	Industrial rate as per ASR is ₹ 1,79,000 and after allowing depreciation rate is ₹ 71,600. This rate is less than rate of ₹ 80,700 prescribed for land in ASR. Hence for valuation as per instruction 7 of ASR is (land rate + rate of construction after depreciation) x 1.20 x area of unit = (80,700 + 7,680 (40% of construction rate)) x 1.20 x (837.53 x 1.2) sqm [C]	10,65,90,098
837.53 x 1.2 x ₹ 80,700 (Land rate)	8,11,06,405		
Value considered by dept [C]	8,11,06,405	Total MV (A + B + C)	35,99,85,677
Market Value (A + B + C)	33,45,01,984	Market value of tenanted property (112 times of annual rent of ₹ 16,252 (D))	18,20,224
Less: cost of construction of area to be given to tenant (6,082.80 x ₹ 19,200)	11,67,89,760	Total Market Value (A+B+C+D)	36,18,05,901 ₹ 36.18 crore
Market value of property	21,77,12,224		
Above value reduced to 80 per cent as developer has to incur expenses on account of rent, shifting charges etc.	17,41,69,779	Stamp duty payable	₹ 181.00 lakh
Add: 112 times of annual rent of ₹ 16,252	18,20,224	Stamp duty paid	₹ 88.09 lakh
Total market value	17,59,91,000	Short levy of stamp duty	₹ 92.91 lakh