## FORM – E

**[See clause 15.3.1(vii) ]**

**CERTIFICATE OF VALUATION BY CHARTERED ACCOUNTANT**

After careful examination of the books of accounts produced by M/s\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. We hereby certify that M/s\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ has acquired the assets as mentioned in the column number 2 the table given below and has paid the amount to the suppliers as mentioned in column number 3 against each of them for the said table:

**Table**

**Details of Investment made in Fixed Assets:**

|  |  |  |
| --- | --- | --- |
| **S.No.** | **Description** | **Amount** |
| 1 | 2 | 3 |
| 1. | Cost of land including documentation charges |  |
| 2. | Cost of land development (Leveling or filling costs) |  |
| 3. | Cost of factory sheds and other industrial buildings |  |
| 4. | Cost of plant and machinery |  |
| 5. | Cost of technical know-how fees or drawing fees paid to foreign collaborators or foreign suppliers or paid to laboratories recognized by the State Government  or the Government of India |  |
| 6. | Cost of other miscellaneous fixed assets |  |
| 7. | Cost of pollution control devices |  |
| **Total** | |  |

**Verification**

I/ We have checked the books of accounts of the Enterprise, the invoices, cash bills and cash receipts and certify that the aforesaid information is true and correct. I/ We also certify that the aforesaid items have been duly paid for and no credit is raised against them in the books of the enterprise.

Place: (Signature with Seal)

Date: Chartered Accountant