Er. Vivek Gaur

B.E., M.E. (Civil), M.Sc. (R.E. Val.), LL.B.
IBBI Regd. Valuer
Regd. Valuer U/s 34AB of Wealth Tax Act, 1957
Chartered Engineer

Mobile: 98297-96752
N-22, Opp. SBI and ICICI Bank
Near Jaljog Circle
Jodhpur –342001

Valuation

1. M/s Nagnechaya Lime Industries **2. M/s Nagnechaya Lime & Chemicals** **3. M/s Palak Lime Industries** **4. M/s Dwarkaghich Lime Industries** **5. M/s Gurukripa Lime Industries**
Residential Land of Khasra No. 2105/6, Gram Borunda, **Tehsil Pipar City,**
Jodhpur

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Date: 21/09/2026

VALUATION REPORT

Borrower Name :-
1 M/s Nagnechaya Lime Industries 2 M/s Nagnechaya Lime & Chemicals 3 M/s Palak Lime Industries 4 M/s Dwarkaghich Lime Industries 5 M/s Gurukripa Lime Industries

Address:-
Residential Land of Khasra No. 2105/6, Gram Borunda, Tehsil Pipar City, Jodhpur.

Total (Market Value)	Rs.	52,32,959 /-
Realizable Value	Rs.	44,48,015 /-
Distress Value:	Rs.	39,24,719 /-
Guideline/DLC Value	Rs.	42,72,125 /-

Date: 17.09.2026

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PUNJAB NATIONAL BANK
INTEGRATED RISK MANAGEMENT DIVISION (CREDIT POLICY SECTION)
HEAD OFFICE

Appendix – I

Sr No	Particulars	Content
I.	**Introduction**	
1	Name of Valuer	Er. Vivek Gaur
2	Date of Inspection	17.09.2026
	Title Deed Number & Date	N.A.
	Date of Valuation	17.09.2026
3	Purpose of Valuation	Home Loan
4	Name of Property Owner/s (Mortgager) (Details of Share of each owner in case of joint & Co - Ownership)	**Sh. Balveer Singh S/o Sh. Bairu Singh**
	Borrower Name	1 **M/s Nagnechaya Lime Industries** 2 **M/s Nagnechaya Lime & Chemicals** 3 **M/s Palak Lime Industries** 4 **M/s Dwarkaghich Lime Industries** 5 **M/s Gurukripa Lime Industries**
5	Name of Bank/FI as applicable	Punjab National Bank
6	Name of Developer of Property	N.A.
7	Whether Occupied by the Owner/Tenant If Occupied by Tenant, since how long	Owner Occupied
II	**Physical Characteristics of the Asset**	
1	Location of the property in the city	
	(a) Plot No./ Survey No.	**Residential Land of Khasra No. 2105/6, Gram Borunda, Tehsil Pipar City, Jodhpur.**
	(b) Door No.	
	(c) T.S. No./Village	
	(d) Ward/ Taluka	
	(e) Mandal/ District	
2	Municipal ward No.	
3	City/ Town	Jodhpur.
	Residential Area/Commercial Area/Industrial Area	Residential Area
4	Classification of the area :	
	High / Middle / Poor	Middle
	Metro / Urban / Semi Urban / Rural	Rural
5	Coming under Corporation limit/ Village Panchayat/ Municipality	Gram Panchayat
6	Postal address of the property	Residential Land of Khasra No. 2105/6, Gram Borunda, Tehsil Pipar City, Jodhpur.

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Er. Vivek Gaur

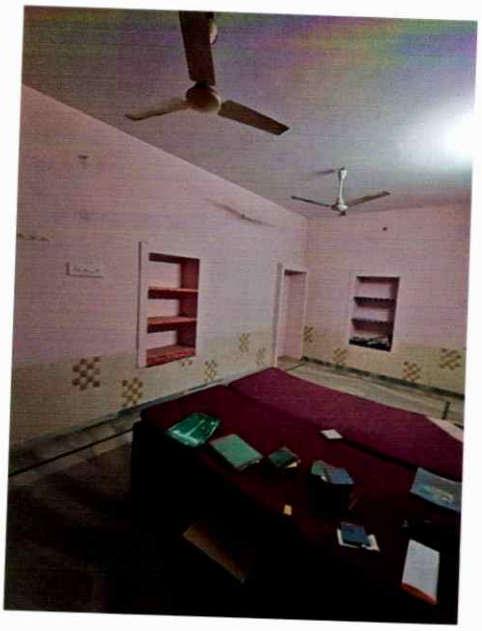
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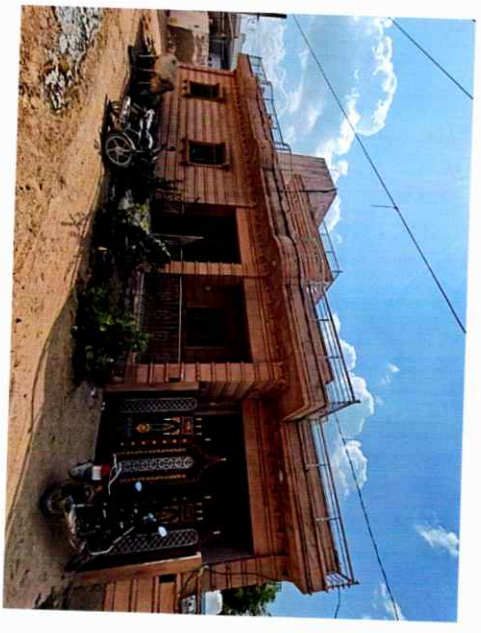
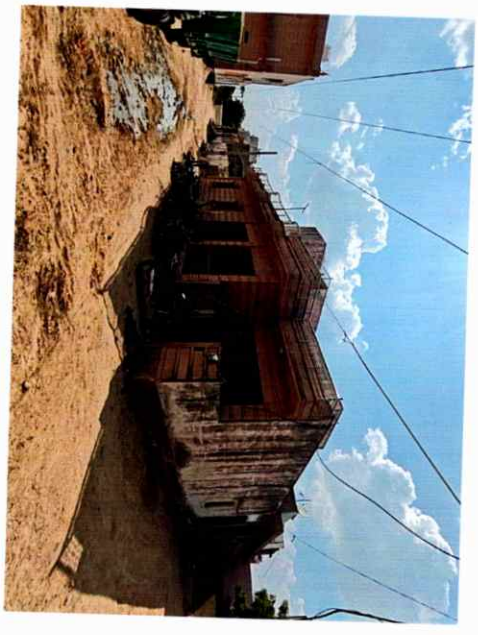
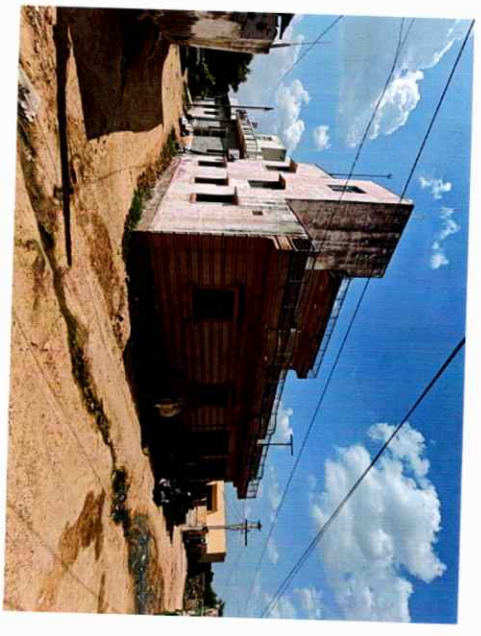
Date: 21/09/2026

7	Latitude, Longitude and coordinates of the site	26.46594, 73.81145	
8	Area of the Plot/land	2065.00 Sqft (229.44 Sqyds)	
9	Lay Out plan of the area in which the property is located	Yes	
10	Development of surrounding areas	Good	
11	Details of Roads abutting the property	Gravel Road	
12	Whether covered under any State / Central Govt. enactments (e.g. Urban Land Ceiling Act) or notified under agency area / scheduled area/ cantonment		No such information found
13	In case it is an agricultural and, any conversion to house site plots is contemplated		NA
14	Boundaries of the property	A (As Per Deed)	B (As Per Actual)
	North	35'-0"	35'-0"
	South	35'-0"	35'-0"
	East	59'-0"	59'-0"
	West	59'-0"	59'-0"
	Extent of the site considered for Valuation (Least of 14A & 14B)		2065.00 Sqft (229.44 Sqyds)
15	Description of adjoining properties	A (As Per Deed)	B (As Per Actual)
	North	Exit & Road	Exit & Road
	South	Exit & Road	Exit & Road
	East	Exit & Road	Exit & Road
	West	Land of this Khasra	Land of this Khasra
16	Survey No. if any		Khasra No. 2105/6
17	Type of Building (Residential /Commercial /Industrial)		Residential
18	Details of the building/buildings and other improvements In terms of area, height, no. of floors, plinth area floor wise, year of construction, year of making alterations/additional constructions with details, full details of specifications to be appended along with building plans and elevations		Attached
19	Plinth area, Carpet area and Saleable area to be mentioned separately and clarified (Land Area)		2065.00 Sqft (229.44 Sqyds)
20	Any other aspect		N.A.

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III	**Town Planning Parameters**	
1	Master plan provisions related to the property in terms of land use	Residential Zone
2	Date of issue and validity of layout of approved map/ plan	Not Required for Plot size less than 500 Sqmtrs
3	Approved map / plan issuing authority	Gram Panchayat
4	Whether genuineness or authenticity of approved map/ plan is verified	Not Applicable
5	Any other comments by our empanelled valuers on authentic of approved plan	No unauthorised construction found
6	Planning area/zone	Residential Zone
7	Development controls	Gram Panchayat
8	Zoning regulations	
9	FAR/FSI permitted and consumed	Consumed FSI is 1.46 (Considered) and permitted is 2.00
10	Ground coverage	96.22%
11	Transferability of development rights if any, Building bye-law provisions as applicable to the property viz. setbacks, height restrictions, etc.	N.A.
12	Comment on surrounding land uses and adjoining properties in terms of usage.	Residential Area
13	Comment on unauthorized constructions if any	No Unauthorised construction found
14	Comment on demolition proceedings if any	No information available
15	Comment on compounding/regularization proceedings	No Comments
16	Comment on whether OC has been issued or not	Owner Occupied
17	Any other aspect	Not Available
IV	**Legal Aspects**	
1	Ownership documents	Previous Valuation Report Dated 14.03.2024
2	Names of Owner/s I (In case of Joint or Co-ownership, whether the shares are undivided or not?)	Sh. Balveer Singh S/o Sh. Bairu Singh
3	Comment on dispute/issues of landlord with tenant/statutory body/any other agencies, if any in regard to immovable property.	Not Applicable

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4	Comment on whether the IP is independently accessible?	Yes
5	Title verification,	As per Legal Report (TIR)
6	Details of leases if any,	As per Legal Report (TIR)
7	Ordinary status of freehold or leasehold including restriction on transfer,	Lease Hold
8	Agreements of easements if any,	Not Applicable
9	Notification for acquisition if any,	No information available
10	Notification for road widening if any,	No information available
11	Possibility of frequent flooding/ sub-merging	No
12	Special remarks, if any, like threat of acquisition of land for public service purposes, road widening or applicability of CRZ provisions etc. (Distance from sea-coast / tidal level must be incorporated)	No
13	Heritage restrictions if any, All legal documents, receipts related to electricity, water tax, property tax and any other building taxes to be verified and copies as applicable to be enclosed with the report.	Not Applicable
14	Comment on transferability of the property ownership,	As per Legal Report (TIR)
15	Comment on existing mortgages/ charges /encumbrances on the property if any	As per Legal Report (TIR)
16	Comment on whether the owners of the property have issued any guarantee (personal/corporate) as the case may be	Not Applicable
17	Building plan sanction, illegal constructions if any done without plan sanction/violations.	No Unauthorised construction found
18	Any other aspect	N.A.
V	**Economic aspects**	
1	Details of ground rent payable,	Not Applicable
2	Details of monthly rents being received if any,	Not Applicable
3	Taxes and other outgoings	Not Applicable

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4	Property insurance	Not Available to us
5	Monthly maintenance charges,	Refer to Owner
6	Security charges, etc	Refer to Owner
7	Any other aspect	N.A.
VI	**Socio-cultural aspects**	
	Description of the location of property in terms of the social structure of the area, population, social stratification, regional origin, age groups, economic levels, location of slums / squatter settlements nearby, etc.	Middle Class
VII	**Functional and Utilitarian Aspects**	
	Description of the functionality and utility of the assets in terms of: (1) Space allocation, (2) Storage spaces, (3) Utility of spaces provided within the building, (4) Any other aspect	This is a Residential property situated at developing locality.
VIII	**Infrastructure Availability**	
3	a) Description of aqua infrastructure availability in terms of 1. Water supply 2. Sewerage/sanitation 3. Storm water drainage b) Description of other physical infrastructure facilities viz. 1. Solid waste management 2. Electricity 3. Roads & Public transportation connectivity 4. Availability of other public utilities nearby c) Social infrastructure in terms of 1. Schools 2. Medical facilities 3. Recreation facilities in terms of parks and open spaces.	Not Available Available Yes, available within 4 - 5 Kms
IX	**Marketability**	
	Analysis of the market for the property in terms of 1. Locational attributes 2. Scarcity . 3. Demand and supply of the kind of subject property. 4. Comparable sale prices in the locality.	Property situated at developing Locality

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X	**Engineering and Technology Aspects**	
1	Type of construction	Load Bearing
2	Materials and technology used	Stone Masonary and RCC Slabs
3	Specifications	Marble Flooring
4	Maintenance issues	Good
5	Age of the building	12 Year Old
6	Total life of the building	48 Years Residual Life
7	Extent of deterioration	Almost Nil
8	Structural safety	Good
9	Protection against natural disasters viz. earthquakes	Good
10	Visible damage in the building if any	No
11	Common facilities viz. lift, water pump, lights, security systems, etc.,	N.A.
12	System of air- conditioning	No
13	Provision for firefighting, Copies of plans and elevations of the building to be included.	No
XI	**Environmental Factors**	
1	Use of environment friendly building materials, green building techniques if any,	No information available
2	Provision for rain water harvesting	N.A.
3	Use of solar heating and lighting systems, etc. Presence of environmental pollution in the vicinity of the property in terms of industries, heavy traffic etc.	No
XII	**Architectural and aesthetic quality**	
1	Descriptive account on whether the building is modern, old fashioned, etc., plain looking or with decorative elements, heritage value if applicable, presence of landscape elements, etc.	Sandstone Elevation
XIII	**In case of valuation of industrial property**	
	1) Proximity to residential areas 2) Availability of public transport facilities	Not Applicable

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XIV	Valuation	
	Here, the procedure adopted for arriving at the valuation has to be highlighted. The valuer should consider all the three generic approaches of property valuation and state explicitly the reasons for adoption of/ rejection of a particular approach and the basis on which the final valuation judgement is arrived at. A detailed analysis and descriptive account of the approaches, assumptions made, basis adopted, supporting data (in terms of comparable sales), reconciliation of various factors, departures, final valuation arrived at has to be presented here.	It is a Residential Property situated at Developing locality and Market approach is adopted for its Valuation.

Valuation

Guideline DLC Value of Land	2065.00 Sqft @ Rs.	134.71 /- Per Sqft Rs.= **2,78,166**
	(DLC = Rs. 1450/- Per Sqm)	
Prevailing Market Value of Land	2065.00 Sqft @ Rs.	600 /- Per Sqft Rs.= **12,39,000**
Realizable Value of Land	2065.00 Sqft @ Rs.	500 /- Per Sqft Rs.= **10,32,500**
Distress Value of Land	2065.00 Sqft @ Rs.	450 /- Per Sqft Rs.= **9,29,250**

S.N.	Particulars of item	Plinth area (Sqft)	Roof height	Age of building (Years)	Estimated replacement rate of construction	Replacement cost	Depreciation	Net value after depreciation
1	G.F.	1,987	11 ft	12	1,500	29,80,500	3,41,267	26,39,233
2	F.F.	907	11 ft	12	1,500	13,60,500	1,55,777	12,04,723
3	S.F.	121	9 ft	12	1,400	1,69,400	19,396	1,50,004
	Total	3,015					**Rs.**	**39,93,959**

Total (Market Value)	Rs.	52,32,959
Realizable Value	**Rs.**	**44,48,015**
Distress Value	Rs.	39,24,719
Guideline/DLC Value	Rs.	42,72,125

As a result of my appraisal and analysis, it is my considered opinion that the present Realizable value of the above property in prevailing condition with aforesaid specifications Is **Rs. 44.48 Lakhs (Rupees Forty Four Lakhs Forty Eight Thousand only).**

Remarks	
1	**This is a Residential Property Situated at Developing Locality.**
2	

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(Prevailing market rate along with details /reference of at least two latest deals/transactions with respect to adjacent properties In the areas. The reference should be of properties/plots of similar size/area as the land being valued).
The other details are as under:

i.	Date of purchase of Immovable property:	N.A.
ii.	Purchase Price of immovable property:	N.A.
iii.	Book value of Immovable property:	N.A.
iv.	Realizable Value of immovable property:	Rs. 44.48 Lakhs
v.	Distress Sale Value of Immovable property:	Rs. 39.24 Lakhs
vi.	Guideline Value (value as per Circle Rates):	Rs. 42.72 Lakhs

Place : Jodhpur Date: 17.09.2026

Encl:

1 Declaration from the Valuer: Appendix iv
2 Model code of conduct for valuer: Appendix v
3 Photograph of owner with the property in the background:
4 Screen shot (in hard copy) of Global Positioning System (GPS)/Various Applications (Apps)/internet sites (eg Google earth)/etc
5 Layout plan of the area in which the property is located
6 Building plan
7 Floor plan
8 Any other relevant documents/extracts

DECLARATION FROM VALUERS

1 I here by declare that-

a The information furnished in my valuation report dated 17.09.2026 is true and correct to the best of my knowledge and belief and I have made an impartial and true valuation of the property.

b I have no director indirect interest in the property valued;

c I have personally inspected the property on 17.09.2026 The work is not sub-contracted to any other valuer and carried out by myself.

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d I have not been convicted of any offence and sentenced to a term of Imprisonment;

e I have not been found guilty of misconduct in my professional capacity.

f I have read the Handbook on Policy, Standards and procedure for Real Estate Valuation,2011of the IBA and this report is in conformity to the "Standards" enshrined for valuation in the Part-B of the above handbook to the best of my ability.

g I have read the International Valuation Standards (IVS)and there port submitted to the Bank for the respective asset class is inconformity to the "Standards" as enshrined for valuation in the IVS in "General Standards" and "Asset Standards" as applicable.

h I abide by the Model Code of Conduct for empanelment of valuer in the Bank.

i I am registered under Section 34 AB of the Wealth Tax Act, 1957.

j I am the proprietor/partner/authorized official of the firm/ company, who is competent to sign this valuation report.

k That the Bank reserves the right to take appropriate legal action including dis-empanelment and filing/ lodging/ reporting complaint to IBA/ any professional body in case my/our services are found to be negligent or deficient or found to be having facilitated wilful default by the borrower, or where any wilful negligence/ malpractice on my/our part is found to be a causative factor for fraud.

I. Further, I hereby provide the following information.

Sr. No.	Particulars	Valuer comment
1	Background information of the asset being valued;	
2	Purpose of valuation and appointing authority	Market Value Opinion
3	Identity of the valuer and any other experts involved in the valuation;	Vivek Gaur
4	Disclosure of valuer interest or conflict, if any;	
5	Date of appointment, valuation date and date of report;	17.09.2026 & 17.09.2026
6	Inspections and/or investigations undertaken;	17.09.2026
7	Nature and sources of the information used or relied upon;	Market Survey and Experience
8	Procedures adopted in carrying out the valuation and valuation standards followed;	Land & Building
9	Restrictions on use of the report, if any;	P.N.B Only
10	Major factors that were taken into account during the valuation;	Market Value By Survey
11	Caveats, limitations and disclaimers to the extent they explain or elucidate the limitations faced by valuer, which shall not be for the purpose of limiting his responsibility for the valuation report.	Nothing Adverse

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MODEL CODE OF CONDUCT FOR VALUERS

{Adopted in line with Companies (Registered Valuers and Valuation Rules, 2017)}

All valuers empaneled with bank shall strictly adhere to the following code of conduct:

Integrity and Fairness

1 A valuer shall, in the conduct of his/its business, follow high standards of integrity and fairness in all his/its dealings with his/its clients and other valuers.

2 A valuer shall maintain integrity by being honest, straightforward, and forthright in all professional relationships.

3 A valuer shall endeavor to ensure that he/it provides true and adequate information and shall not misrepresent any facts or situations.

4 A valuer shall refrain from being involved in any action that would bring disrepute to the profession.

5 A valuer shall keep public interest foremost while delivering his services.

Professional Competence and Due Care

6 A valuer shall render at all times high standards of service, exercise due diligence, ensure proper care and exercise independent professional judgment.

7 A valuer shall carry out professional services in accordance with the relevant technical and professional standards that may be specified from time to time.

8 A valuer shall continuously maintain professional knowledge and skill to provide competent professional service based on up-to-date developments in practice, prevailing regulations/guidelines and techniques.

9 In the preparation of a valuation report, the valuer shall not disclaim liability for his/its expertise or deny his/its duty of care, except to the extent that the assumptions are based on statements of fact provided by the company or its auditors or consultants or information available in public domain and not generated by the valuer.

10 A valuer shall not carry out any instruction of the client insofar as they are incompatible with the requirements of integrity, objectivity and independence.

11 A valuer shall clearly state to his client the services that he would be competent to provide and the services for which he would be relying on other valuers or professionals or for which the client can have a separate arrangement with other valuers.

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Independence and Disclosure of Interest

12 A valuer shall act with objectivity in his/its professional dealings by ensuring that his/its decisions are made without the presence of any bias, conflict of interest, coercion, or undue influence of any party, whether directly connected to the valuation assignment or not.

13 A valuer shall not take up an assignment if he/it or any of his/its relatives or associates is not independent in terms of association to the company.

14 A valuer shall maintain complete independence in his/its professional relationships and shall conduct the valuation independent of external influences.

15 A valuer shall wherever necessary disclose to the clients, possible sources of conflicts of duties and interests, while providing unbiased services.

16 A valuer shall not deal in securities of any subject company after any time when he/it first becomes aware of the possibility of his/its association with the valuation, and in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 or till the time the valuation report becomes public, whichever is earlier.

17 A valuer shall not indulge in "mandate snatching" or offering "convenience valuations" in order to cater to a company or clients needs.

18 As an independent valuer, the valuer shall not charge success fee (Success fees may be defined as a compensation / incentive paid to any third party for successful closure of transaction. In this case, approval of credit proposals.)

19 In any fairness opinion or independent expert opinion submitted by a valuer, if there has been a prior engagement in an unconnected transaction, the valuer shall declare the association with the company during the last five years.

Confidentiality

20 A valuer shall not use or divulge to other clients or any other party any confidential information about the subject company, which has come to his/its knowledge without proper and specific authority or unless there is a legal or professional right or duty to disclose.

Information Management

21 A valuer shall ensure that he/ it maintains written contemporaneous records for any decision taken, the reasons for taking the decision, and the information and evidence in support of such decision. This shall be maintained so as to sufficiently enable a reasonable person to take a view on the appropriateness of his/its decisions and actions.

22 A valuer shall appear, co-operate and be available for inspections and investigations carried out by the authority, any person authorized by the authority, the registered valuers organization with which he/it is registered or any other statutory regulatory body.

Er. VIVEK GAUR
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Income Tax & IBBI Regd. Valuer
IOV Approved Valuer(A-27163)

Er. Vivek Gaur
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Near Jaljog Circle, Jodhpur –342001
Date: 21/09/2026

23 A valuer shall provide all information and records as may be required by the authority, the Tribunal, Appellate Tribunal, the registered valuers organization with which he/it is registered, or any other statutory regulatory body.

24 A valuer while respecting the confidentiality of information acquired during the course of performing professional services, shall maintain proper working papers for a period of three years or such longer period as required in its contract for a specific valuation, for production before a regulatory authority or for a peer review. In the event of a pending case before the Tribunal or Appellate Tribunal, the record shall be maintained till the disposal of the case.

Gifts and hospitality:

25 A valuer or his/its relative shall not accept gifts or hospitality which undermines or affects his independence as a valuer.
Explanation. — For the purposes of this code the term „relative" shall have the same meaning as defined in clause (77) of Section 2 of the Companies Act, 2013 (18 of 2013).

26 A valuer shall not offer gifts or hospitality or a financial or any other advantage to a public servant or any other person with a view to obtain or retain work for himself/ itself, or to obtain or retain an advantage in the conduct of profession for himself/itself.

Remuneration and Costs.

27 A valuer shall provide services for remuneration which is charged in a transparent manner, is a reasonable reflection of the work necessarily and properly undertaken, and is not inconsistent with the applicable rules.

28 A valuer shall not accept any fees or charges other than those which are disclosed in a written contract with the person to whom he would be rendering service.

Occupation, employability and restrictions.

29 A valuer shall refrain from accepting too many assignments, if he/it is unlikely to be able to devote adequate time to each of his/ its assignments.

30 A valuer shall not conduct business which in the opinion of the authority or the registered valuer organization discredits the profession.

Date:- 17.09.2026

Place :- Jodhpur

Signature (Name of the Approved
Valuer and Seal of the Firm / Company)

Er. VIVEK GAUR
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Government of Rajasthan

प्रभावी दिनांक : 01/04/2026

REGISTRATION & STAMPS DEPARTMENT, RAJASTHAN

Sub-Registrar : BORUNDA

List of Rural DLC Rate

Print Date : 23-09-2026

Time: 12:22:10PM

District: JODHPUR

	Village Name & Classification	Category	Exterior(₹)	Interior(₹)	Unit
15	Borunda - Converted Land In Peripheri Of Gaon- Commercial - Commercial बोरुंदा - गाँव के पेरिफेरी में परिवर्तित भूमि- वाणिज्यिक - व्यावसायिक	C	3400	3740	Sq Mtr
16	Borunda - Converted Land In Peripheri Of Gaon- Residential - Residential बोरुंदा - कोन्वेर्टेड लैंड इन पेराफेरी ऑफ गाँव - आवासीय - आवासीय	R	1450	1600	Sq Mtr
17	Borunda - Directed Connected To Gotan To Sojat Mega Highway Up To 100M - Irrigated-NH/SH/MH/Other 0 to 100 meter बोरुंदा - गोटन से सोजत मेगा हाईवे तक 100 मीटर तक - NH/SH/MH/अन्य 100 मी. तक-बोरुंदा - गोटन से सोजत मेगा हाईवे तक 100 मीटर तक-11,55,56,57,77,78,80,106,1116,1117,1119,1119/1,1158,1158/1,1159 ,1159/1,1159/2,1162, 1170 ,1245,1246,1252,1256,1261,1280,1306,1307 MHMH	A	4905430	-	Hectare
18	Borunda - Directed Connected To Gotan To Sojat Mega Highway Up To 100M - Non-Irrigated-NH/SH/MH/Other 0 to 100 meter बोरुंदा - गोटन से सोजत मेगा हाईवे तक 100 मीटर तक - NH/SH/MH/अन्य 100 मी. तक-बोरुंदा - गोटन से सोजत मेगा हाईवे तक 100 मीटर तक-11,55,56,57,77,78,80,106,1116,1117,1119,1119/1,1158,1158/1,1159 ,1159/1,1159/2,1162, 1170 ,1245,1246,1252,1256,1261,1280,1306,1307 MHMH	A	4293700	-	Hectare
19	Borunda - Ghorawat Road Kaccha Samsaan - Commercial बोरुंदा - घोरावत रोड कच्चा समसान - व्यावसायिक	C	2990	-	Sq Mtr
20	Borunda - Ghorawat Road Kaccha Samsaan - Residential बोरुंदा - घोरावत रोड कच्चा समसान - आवासीय	R	1320	-	Sq Mtr
21	Borunda - Hatanda Nada Peripheri - Commercial बोरुंदा - हाता नाड़ा पेराफेरी - व्यावसायिक	C	7660	-	Sq Mtr
22	Borunda - Hatanda Nada Peripheri - Residential बोरुंदा - हाता नाड़ा पेराफेरी - आवासीय	R	1960	-	Sq Mtr

R - Residential, C - Commercial, A - Agriculture, I - Industrial, In - Institutional, Cx - Complex, Fh - Farm House, M - Mining, G - Godown, Rt - Resort, F - Firm

Government of Rajasthan
Registration & Stamps Department
पंजीयन एवं मुद्रांक विभाग

NATIONAL INFORMATICS CENTRE

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