P-03 Annexure-1

Fair Market Value of Property

Property No. 10:- 92 Bigha 14.93 Biswa Village Bhol Pounta No. 315, Sub Tehsil Mornll. Distr. Panchkula

Collector Rates Notified of Village Bhoj Pounta No. 315, Sub Tehsil Mornil, Distr. Panchkula : for Year 2022-23

S.No.	-Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 10:-92 Bigha Pounta No. 315, Sub Tehsil I					
1	Khewel No. 117 Khatoni No 274, (O Bigha 156 Biswa)	0.08	Sigha	2400000.00	199200.00	Circle rates per Biswa ± Rs. 1,20,000/- Rate per Bigha= 24,00, 000/-
2	Khewet No. 166 Khatoni No 360 to 362, (2 Bigha 6.35 Biswa]	2,32	Bigha	190000.00	440325.00	
3	Khewat No. 149 Khatoni No 331 to 332, (8 Bigha 0.70 Biswa)	9.51	Bigha	190000.00	1806045.00	·
4	Khewet No.174 Khatoni No 374 to 376, (8 Bigha 0.70 Biswa)	8.04	Bigha	190000.00	1526650.00	Circle Rate per Bigha=
5	Khewet No. 5 Khatoni No 33 to 50, (37 Bigha 10 Biswa)	37.50	Bigha	190000.00	7125000.00	1,50,0007
6	Khewet No. 59 Khatoni No 148 to 153 (11 Bigha 9 Biswa)	11.45	Bigha	190000.00	2175500.00	
7	Khawet No. 82 Khatoni No 194 to 203, (23 Bigha 17.11 Biswa)	23,86	Bìgha	190000.00	4532545.00	
	Total	92.75	Bigha		17805265.00	ļ ·
i	· Fair N	larket Va	lue of Pro	operty		
\neg	Cost of Land				17805265.00	
						<u> </u>

Note: As per the notification of collector Rates, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. However there are no collector rates notified for Residentaial Property in Village Kothi, therefore collector rates of Agriculture land has been adopted for land area less than 01.00 Bigha.

VALUATION REPORT AS ON 24.01.2023

-		W.P	P.(C) No. 188/2004
Nan			23 Bigha 12.82 Biswa Village Bhoj Disirda No. mi, Distt. Panciskula
1	REFERENCE		
1.1	Office from which reference received	Ī	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference	ė	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	Purpose of valuation	7	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	1	24.01.2023
2	Representative		Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAIL	S	AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	7	Prevaling Collector Rates Notified of Village Bhoj Darar No. 321 Sub Tehsil Mornil, Distt. Panchkula for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Morni Shown data during Joint visit as per their official records.
3.2	Date of visit		17.05,2023
3.3	Property was visit by the following persons		1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE		
	Name, number (if any) address and complete location of the property.		1. Agricultural Land in Village Bhoj Dharda No. 321 Sub Tehsil Morni, Distt. Panchkula 2. The subject property is shown in Khewat no 2, 32 33,40 & 45, in reference received from the TRO, Income Tax Department, Panchkula.
5 [PROPERTY DESCRIPTION		
	and area		Agriculture Land in Village Bhoj Dharda No. 321 Sub Tehsil Morni, Distt. Panchkula of Area 23 Bigha 12.82 Biswa
.2 T	ype of construction and broad specification		Not applicable
- 1			

	France Co., State (1995), 1995, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996, 1996	er i de ser gant en emission en ser en de ser de ser en de s V - O de ser en de se
Frin		ago ilhoj lihardo No. 321 Gub Tehsil Morni, Distr. uchkula
1 4 5	MOTTAULIAN 10 OOHTSM	[Fig. BP-RA BP grandens with the control of the terms and the last described with the season of granding of the control of the season of the control of
	Methed adopted	I and and highling method (Collector Dates of property)
6.7	Russon in support of the method adopted	This is must appopriate method educted to determine for Market Value of the property under the given circumstances
6.3	Observations or Gualifications	n is an C of the first that the second of th
	Income Tax Department, Panchkula, It is pertand time constraint, it is not feasible to physic therein. 2. Sale deed of the subject property was not a	1 2, 32 33,40 6 45, in reference received from the TPO, inent to mention here that due to urgency of the matter ally inspect each and every Khawat/Khawa Involved ivaliable with the concerned officials. The basis of information/documents available.
7	RATES ADOPTED POR VALUATION	
	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified o of Village Bhoj Dharda No. 321 Sub Tehsil Mornil, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject propert under.	y known as "Agricultural Land" has been worked out as
SI. No.	Pate of Valuation	Fair Market Value of property
1	24.01,2023	4137175.00

P-03 Annexure-I

Enir Market Value of Property

Property No. 11 :- 28 Olgha 12.02 News Village Bhoj Dharda No. 321 Sub Tehsil Morni, Distt, Panchkula

Collector Rates Notified Village Shol Dharda No. 321 Sub Tehsil Morni, Distt. Panchkula for Year 2022-23

ھي <u>نداد تا تا تا</u>	The of property	Area	Unit	Rates	Amount
S.No. A	Description of property Property No. 11 :- 23 Bigha 12.1 Tehsil Morni, Distt. Panchkula	iż Giswa VIII	age Bhoj D	harda No. 321 Sub	
1	Khewet No. 2 Khatani No 2, (O Bigha 19.48 Biswa)	0,974	Bigha	175000.00	170450.00
2	Khewet No. 32 Khatoni No 90	7.700	Bigha	175000.00	13475.00.00
3	to 97. (7 Bigha 14 Biswa) Khewet No. 33 Khatoni No. 98-	14,636	Bigha	175000.00	2561300.00
منسيده	99, (14 Bigha 12.72 Biswa) Khewet No. 40 Khatoni No	0,240	Bigha	175000.00	41912.50
4	107, (O Bigha 4,79 Biswa) Khewet No. 45 Khatoni No	0.092	Bigha	175000.00	16012.50
5	113, (0 Bigha 1.83 Biswa)	23,641	Bigha	: 1	4137175.00

	Fair Market Value of Property	4407475.00
		4137175.00
Cost of Land	8	·
COST OF ETHIC	10	
		•



VALUATION REPORT AS ON 24,01,2023

		India or Ors - V	V.P	P.(C) No. 188/2004
Nam	e of Property :	Property No. 12	!-	33 Bigha 12,50 Biswa Village Bhoj Tipran No. Distt. Panchkula
1	REFERENCE	<u> </u>		
1.1	Office from which referen	ce received	Τ	Tax Recovery Officer, Panchkula
1.2	Letter no. and date und	er which reference	2	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	Purpose of valuation		1	Determination of Fair Market Value of property.
1.4		n is required	1	24.01.2023
2	Representative		T	Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCU	MENTS / DETAIL	s i	AND INSPECTION
3.1	Documents/details/informa Representatives of Revent	ation furnished by		Prevaling Collector Rates Notified of Village Bio) Tipran No. 320 Tehsil Mornii, Distt. Panchkula for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Morni Shown data during Joint visit as per their official records.
3.2	Date of visit	•		17.05.2023
3,3	Property was visit by the fo	ollowing persons		1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anii Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	•		
_	Name, . number (if any complete location of the pr	y) address and		1. Agricultural Land in Village Bhoj Tipran No. 320 Tehsil Mornil, Distt. Panchkula 2. The subject property is shown in Khewat no 20, 47, 48, 66, 67, 107 & 89, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 108, 20, 46, 47, 67, 66 & 89 in Revenue Record.
5	PROPERTY DESCRIPTIO	N .		
5.1	Land area	·.		Agriculture Land in Village Bhoj Tipran No. 320 Tehsil Mornil, Distt. Panchkula of Area 33 Bigha 12.50 Biswa
5.2	Type of construction and br	oad specification	\dashv	Not applicable
5.3	Period of Construction		-+	Not applicable





. VALUATION REPORT AS ON 24.01,2023

<u></u>	, , , , , , , , , , , , , , , , , , , ,	rty No. 13 :- 42 Biglin 16.72 Biswa Village Bhoj Dharti No. 318
Nam	e of Property : Pro	Mornii, Distt, Panchkula
1	REFERENCE	
1.1	Office from which reference re	ved Tax Recovery Officer, Panchkula
1.2		
	received	Determination of Fair Market Value of property.
1.3	Purpose of valuation	
1.4	Date(s) for which Valuation is I	ufred 24,01,2023
2	Representative	Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMEN	/ DETAILS AND INSPECTION
3.1	Documents/details/information Representatives of Revenue De	irnished by 1. Prevaling Collector Rates Notified of Village Bito
,		officials. 3.Concerned Revenue Department Official, Morni Shown data during Joint visit as per their official records.
3.2	Date of visit	17.05.2023
£3.3	Property was visit by the follow	persons 1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	G
;		1. Agricultural Land in Village Bhoj Dharti No. 318 Tehsil Mornii, Distt. Panchkula 2. The subject property Is shown in Khewat no 243, & 248, in reference received from the TRO, Income Tax Department, Panchkula. However, during visit of subject property it is found that old Khewat No. has been revised to new Khewat No. viz. 243 & 248 in Revenue Record.
5	PROPERTY DESCRIPTION	<u> </u>
5.1	Land area	Agriculture Land in Village Bhoj Dharti No. 318 Tehsil Mornii, Distt. Panchkula of Area 42 Bigha 16.72 Biswa
5.2	Type of construction and broad	ecification Not applicable
5.3 F	Period of Construction ,	Not applicable

1			•
<i>-</i> -	8	• ·	Élirá:
p	poperty No. 13:- 42 Bigha 16.72 Biswa V Par	llage chku	
G	METHOD OF VALUATION		
6,1	Method adopted		nd and building medicat (Calestas निसंदर के operty)
6,2	Reason in support of the method adopted	Fai	Is is most appopriate method adopted to telemine. If Market Value of the property under the green comstances
6.3	Observations or Qualifications	1	
. 7	has been revised to new Khewat No. viz. 243 2. Sale deed of the subject property was not a 3. Hence the valuation report was prepared or	vailab	le with the concerned officials.
7	RATES ADOPTED FOR VALUATION		
7.1	Standard rates adopted as per subject property.	Dh 201 add	evaling Collector Rates Modified of Village Shull arti No. 318 Tehsil Mornii, Dest. Fanchede for Year 22-23 related to subject property has been opted for enriving at the rates of land for the piect property.
8	VALUATION		
	The Fair Market Value of the subject proper under.	y kno	wn as "Agricultural Land" has bean worked ਹੁੰਦੀ ਹੁਣ
SI. No.	Date of Valuation		Fair Market Value of property
<u> </u>	,		
1	24.01.2023	\top	9424250,00



P-03 Annexure-I

Fair Market Value of Property

Property No. 13:- 42 Bigha 16.72 Biswa Village Bhoj Dharti No. 318 Tehsil Mornil, Distt. Panchkula

Collector Rates Notified of Village Bhol Dharti No. 318 Tehsil Mornil, Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount
A	Property No. 13 :- 42 Bigha 1 Tehsil Mornii, Distt. Panchku	6.72 Biswa V	illage Bho	j Dharti No. 318	
1	Khewet No. 243 Khatoni No 382, 389, (16 Bigha 8.75	16.4375	Bigha	220000.00	3616250.00
1	Khewet No. 248 Khatoni No 394 (26 Bigha 8 Biswa)	26,4000	Bigha	220000.00	5808000.00
	Total	42.8375	Bigha		9424250.00
		·	· · ·		
<u>{</u>	·				
<u>1</u>	Cost of Land	Fair Market V			9424250.00



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VALUATION REPORT AS ON 24.01, 2023

165	. Indiajor of s - y	N.b.(C) No. 188\3004
Man		1- 18 Bigha 3.45 Biswo-Villago Meerapur 194, Tehsii Kalka Distt. Panchkula
1	REFERENCE	,
1.5	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	even No. 54 dated 13.05,2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Representative of Revenue Department Kalka Sh. Somnath Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3,1	Documents/details/information furnished by Representatives of Revenue Department	Bakshiwala No. 194, Tehsli Kalka Distt. Panchkula for Year 2022-23. 2. Sale deed was not avallable with the concerned officials. 3.Concerned Revenue Department Official, Kalka Shown data during Joint visit as per their official
3.2	Date of visit	records. 19.05.2023
3,3	Property was visit by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Meerapur Bakshiwala No. 194, Tehsil Kalka Distt. Panchkula 2. The subject property is shown in Khewat no 7, 8, 9, 10 & 182, in reference received from the TRO, Income Tax Department, Panchkula. However, it is
		found that old Khewat No. has been revised to new Khewat No. viz. 8,9,7,10 & 197 in Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Bakshiwala No. 194, Tehsil Kalka Distt. Panchkula of Area 18 Bigha 3,45 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

; <u>/</u> _	·	Padz
Drope	oda No. 14 :- 18 Bigha 3,45 Biswa Villago	Meorapor Dakshiwala No. 194, Tahali Kalka Diatt,
	Par	ichkula
	METHOD OF VALUATION	he be being to the second of the contract of t
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	. L
	from the TRO, Income Tax Department, Pancervised to new Khewat No. viz. 8,9,7,10 & 197 due to urgency of the matter and time constructions involved therein.	no. Khewat no 7, 8, 9, 10 & 182, in reference received hkula. However, it is found that old Khewat No. has been 7, in Revenue Record. It is pertinent to mention here that aint, it is not feasible to physically inspect each and every valiable with the concerned officials. In the basis of information/documents available.
7.	RATES ADOPTED FOR VALUATION	
	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified of Village Mecrapur Bakshiwala No. 194, Tehsil Kalka Distt. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Narket Value of the subject propert under.	y known as "Agricultural Land" has been worked out as
SI. No.		Fair Market Value of property
-		
1	24.01,2023	19972500.00



P-03 Annexure-I

Fair Market Value of Property

Property No. 14:- 18 Bigha 3.45 Biswa Villago Mecrapur Bakshiwala No. 194, Tehsil Kalka Distt. Panchkula

Collector Rates Notified of Village Meerapur Bakshiwala No. 194, Tehsil Kalka Distt. Panchkula for Year 2022-23

S.No	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 14:- 18 Bigha 3. Bakshiwala No. 194, Tehsii Ka			apur ·		
1	Khewet No. 7 Khatoni No 8 (2 Bigha 12.95 Biswa)	2.6475	Bigha	1000000.00	2647500.00	Circle rates per Acre= Rs. 48,00,000/
2	Khewet No. 8 Khatoni No 9 (1 Bigha 11 Biswa)	1.5500	Bigha	1000000.00	1550000.00	Rate per Bigha⇒ 10,00,000/-
3	Khewet No. 9 Khatoni No 10 (O Bigha 12 Biswa)	0.6000	Bigha	4000000.00	2400000.00	Circle rates per Biswa= Rs. 2,00,000/ Rate per Bigha= 40,00,000/-
4	Khewet No.10 Khatoni No 11 (11 Bigha 3.25 Biswa)	11.1625	Bigha	1000000.00	11162500.00	
-	Khewet No.182 Khatoni No 233 (2 Bigha 4.25 Biswa)	2.2125	Bigha	1000000.00	2212500.00	
	Total	18.1725	Bigha		19972500.00	

Cost of Land 19972500.00

Note: As per the notification of collector Rates, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valution report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.



VALUATION RUPORT AS ON 24.01.2023

Compliance of Direction of Hon'ble Suprema Court - M/s Raignal Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	of Property 1 Property No. 15 :- Sub Telisil Morall,	7 Digha 10.04 Diswa Village Bhoj Naita No. 319, Distr. Panchkula
1	REFERENCE	العدي بالمشعب منيسة بالتسويد و المدين
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	received Purpose of valuation	Determination of Fair Market Value of property.
1,3	```	24.01.2023
1.4	Date(s) for which Valuation is required	Representative of Revenue Department Morni
2	Representativo ·	Sh, Manicet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevaling Collector Rates Notified of Village Bhoj Nalta No. 319, Sub Tehsil Mornil, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Morni Shown data during Joint visit as per their official records.
3,2	Date of visit	17.05,2023
		1.Er. Parveen Kumar,VO :
3.3	Property was visit by the following persons	2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	1. Agricultural Land in Village Bhoj Naita No. 319, Sub
4.1	Name, number (if any) address and complete location of the property.	Tehsil Mornli, Distr. Panchkula 2. The subject property is shown in Khewat no 15, 16, 31, 33, 41, 56, 98 & 99, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 15, 16, 31, 33, 41, 56, 99 & 100 in Revenue Record.
5	PROPERTY DESCRIPTION	The Maller Office Maller No. 210 Cub
5.1	Land area	Agriculture Land in Village Bhoj Naita No. 319, Sub Tehsil Mornli, Distt. Panchkula of Area 7 Bigha 10.64 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

A.	<u> </u>		و المستقد المس						
Ä			P-02						
. A	Panclikula								
10	METHOD OF VALUATION								
6.1	Method adopted		Land and building method (Collector Rates of property)						
6.2	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances						
6.3	Observations or Qualifications								
	1. The subject property is shown in Khewat no 15, 16, 31, 33, 41, 56, 98 & 99, in reference receive from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 15, 16, 31, 33, 41, 56, 99 & 100 in Revenue Record. It is pertinent mention here that due to urgency of the matter and time constraint, it is not feasible to physical inspect each and every Khewat/Khasra involved therein. 2. Sale deed of the subject property was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available.								
7	RATES ADOPTED FOR VALUATION								
7.1	Standard rates adopted as per subject property.		Prevaling Collector Rates Notified of Village Bhoj Nalta No. 319, Sub Tehsil Mornii, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.						
8	VALUATION								
-	The Fair Market Value of the subject property known as "Agricultural Land" has been worked out a under.								
Sl. No.	Date of Valuation	Γ.	Fair Market Value of property						
} <u>'</u>									
1	24.01.2023	·	1318100.00						
	<u> </u>	_							

(En.Parveen Kumar)
Valuation Officer
Income Tax Department
Chandigarh

P-03 Annexure-L

Fair Market Value of Property

Property No. 15:- 7 Bigha 10.64 Biswa Village Bhoj Naita No. 319, Sub Tehsil Mornii, Distt. Panchkula

Collector Rates Notified of Village Bhoj Nalta No. 319, Sub Tehsli Mornil, Distt, Panchkula for Year 2022-23

S,	No. Description of property	Area	Unit	Rates	Amount	Remarks				
	Property No. 15:- 7 Bigh	ita No. 319,								
	Sub Tehs	Sub Tehsil Mornil, Distt. Panchkula								
	Khewet No. 15 Khatoni No. 39 (O Bigha 18.61 Biswa)	0.931	Bigha	175000.00,	162837.50					
2	Khewet No. 16 Khatoni No 40 (1 Bigha 7.50 Biswa)	, 1.375	Bigha	175000.00	240625.00	:				
3	Khewet No. 31 Khatoni No. 62, (2 Bigha 4.44 Biswa)	2.222	Bigha	175000.00	388850.00					
4	Khewet No. 33 Khatoni No 64, (1 Bigha 18.33 Biswa)	1.917	Bigha	175000.00	335387,50	Circle rates per Bigha ⇒				
5	Khewet No. 41 Khatoni No 76, (0 Bigha 8.55 Biswa)	0.428	Bigha	175000.00	74812.50	Rs. 1,75,000/-				
6	Khewet No. S6 Khatoni No 99, (0 Bigha 8.55 Biswa)	0,428	Bigha	175000,00	74812,50	,				
7	Khewet No. 98 Khatoni No 178, (O Bigha 3.33 Biswa)	0.167	Bigha	175000.00	29137.50					
8	Khewet No. 99 Khatoni No 180, (O Bigha 1.33 Biswa)	0.067	Bigha	175000.00	11637.50					
	·	7.532	Bigha		1318100.00					

Fair Market Valu		
Cost of Land	1318100.00	
		-

P-01



VALUATION REPORT AS ON 74.01.2023

501	India or Ors - W.P.(C) No. 188/2004					
Name	of Property :	Property No. 16 :-	12 Bigha 15 Biswa Village Kajiyana			
]		Tehsii Kaika Distt	, Рапсикина			
1.	REFERENCE		College Panchkula			
1.1	Office from which referen		Tax Recovery Officer, Panchkula T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 &			
1.2	Letter no. and date und	er which reference	even No. 54 dated 13.06.2023			
	received		even No. 54 dated 13.06.2025 Determination of Fair Market Value of property.			
1.3	Purpose of valuation		24.01.2023			
1.4	Date(s) for which Valuation	n is required	Representative of Revenue Department Kalka			
2	Representative		Sh. Baljinder Singn, Pacwan			
	COLLECTION OF DOCU	MENTS / DETAILS	AND THEOSETTON			
3.1	Documents/details/inform Representatives of Reven	ation furnished by	1. Prevaining Contests Kajiyana No. 161, Tehsil Kalka Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials.			
		· .	Shown data during Joint visit as per their official records.			
3.2	Date of visit					
3.3	Property was visit by the	ollowing persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE			
4	PROPERTY REFERENCE		Walter Maintan No. 161 Tehsil			
	Name, number (if as complete location of the p	ny) address and roperty.	1. Agricultural Land in Village Kajiyana No. 161, Tehsil Kalka Distt. Panchkula 2. The subject property is shown in Khewat no 18, 33, & 26, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 35, 58 & 65 in Revenue Record.			
5	PROPERTY DESCRIPTION	<u>N</u>	and the second s			
5.1	Land area	· .	Agriculture Land in Village Kajiyana No. 161, Tehsil Kalka Distt. Panchkula of Area 12 Bigha 15 Biswa			
5.2	Type of construction and b	road specification	Not applicable			
5.3	Period of Construction		Not applicable			
	1776198 1754.		· · · · · · · · · · · · · · · · · · ·			

		P-02				
· V		The Walka Diett, Panchkula				
Property No. 16:- 12 Bigha 15 Biswa Village Kajiyana No. 161, Tehsil Kalka Distt. Panchkula						
6	METHOD OF VALUATION	The Arcallector Pates of				
6.1	Method adopted	Land and building method (Collector Rates of property)				
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances				
6.3	Observations or Qualifications	the received from the				
	1. The subject property is shown in Khewat no. Khewat no. 18, 33 & 26, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 35, 58 & 65, in Revenue Record. It is pertinent to mention here that due to to new Khewat No. viz. 35, 58 & 65, in Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein. 2. Sale deed of the subject property was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available.					
7	RATES ADOPTED FOR VALUATION	Notes Notified of Village Kajiyana				
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified of Village Kajiyana No. 161, Tehsil Kalka Distt. Panchkula or Year 2022- 23 related to subject property has been adopted for arriving at the rates of land for the subject property.				
. 8	VALUATION	- White heer worked out as				
	The Fair Market Value of the subject property known as "Agricultural Land" has been worked out as under.					
SI. No.	Date of Valuation	Fair Market Value of property				
	<u>Fair</u>	Market Value of Property				
1	24.01.2023	6208338.00				

Valuation Officer
Income Tax Department
Chandigarn

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P-03 Annexure-I

Fair Market Value of Property

Property No. 16:- 12 Bigha 15 Biswa Village Kaliyana No. 161, Tehsii Kalka Distt. Panchkula

Collector Rates Notified of Village Kallyana No. 161, Tehsil Kalka Distt, Panchkula for Year 2022-23

- 14	h. I II Furnasius	1 6200	Unit	Rates	Amount	Remarks
S.No.	Description of property Property No. 16 :- 12 Bigha 15 B	Area Iswa Village	Kallyana		lka Distt.	
~	Panchkula	1000000.00	Circle rates per			
1	Khewet No. 18 Khatoni No 28 (O Bigha 5 Biswa)	0.2500	Blgha	4000000.00	18000000	Biswa= Rs. 2,00,000/- Ra(e per Bigha= 40,00,000/-
5	Khewet No. 33 Khatoni No 44 (9 Bigha 4 Biswa)	9,2000	Bigha	416567.00	3833336.40	Circle rates per Acre= Rs. 2000000/- (rates per Bigha = Rs. 4,16,667/-
3	Khewet No. 26 Khatoni No 37 (9 Bigha 9 Biswa)	3,3000	Bìgha	416667.00	1375001.10	
	Total ,	12.7500	Bigha		6208337.50	<u> </u>
	*	9				
		Fair	Market V	alue of Property		
	Cost of Land				6208338.00	

Note: As per the notification of collector Rates, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valution report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.



VALUATION REPORT AS ON 24,01,2023

Nan	Name of Property: Property No. 17:- 2 Bigha 16.25 Biswa Village Ganeshpur Bhorian						
<u></u>	No. 188, Tehsii Kalka Distt. Panchkula						
1		7	Tax Recovery Officer, Panchkula				
1.1		4	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 &				
1.2		e	T.R.O./ Panch./2023-24/ 17 Cated Grand Reven No. 54 dated 13.06.2023				
	received	\dashv	Determination of Fair Market Value of property.				
1.3	`	4					
1.4	Date(s) for which Valuation is required	ļ	24.01.2023				
_	Representative	1	Representative of Revenue Department Kalka				
2		L	Sh. Somnath Singh, Patwari				
· 3	COLLECTION OF DOCUMENTS / DETAIL	<u>S</u>	AND INSPECTION				
3.1	Documents/details/information furnished by		1. Prevaling Collector Rates Notified of Village				
	Representatives of Revenue Department		Ganeshpur Bhorian No. 188, Tehsil Kalka Distt. Panchkula for Year 2022-23.				
		ļ	2. Sale deed was not available with the concerned				
			officials.				
			3.Concerned Revenue Department Official, Kalka				
		l	Shown data during Joint visit as per their official				
		┞	records				
3.2	Date of visit	L					
3.3	Property was visit by the following persons		1.Er. Parveen Kumar, VO				
	,		2.Er. Debender Singh, AVO 3.Er. Anii Kumar Rajput, JE				
	·		4.Er Mahendra Singh, JE				
4	PROPERTY REFERENCE						
	Name, number (if any) address and		1. Agricultural Land in Village Ganeshpur Bhorian No.				
.,_	complete location of the property.		188, Tehsil Kalka Distt. Panchkula				
			2. The subject property is shown in Khewat no 31, in				
	•		reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old				
	·		Khewat No. has been revised to new Khewat No. viz.				
	·		36 in Revenue Record.				
5	PROPERTY DESCRIPTION		:				
5.1	Land area		Agriculture Land in Village Ganeshpur Bhorian No.				
	,		188, Tehsii Kalka Distt. Panchkula of Area 2 Bigha 16.25 Biswa				
5.2	Type of construction and broad specification		Not applicable				
5.3	Period of Construction	-	Not applicable				
<u></u>	ACT DATE:						

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Pro	Property No. 17 :- 2 Bigha 16,25 Biswa Village Ganeshpur Bhorian No. 188, Tehsii Kalka Distt. Panchkula							
6	METHOD OF VALUATION .							
6.1	Method adopted	Land and building method (Collector Rates of property)						
6,2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances						
6.3	Observations or Qualifications							
7	1. The subject property is shown in Khewat no 31, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 36, in Revenue Record. 2. Sale deed of the subject property was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available. RATES ADOPTED FOR VALUATION							
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified of Village Ganeshpur Bhorian No. 188, Tehsil Kalka Distt. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.						
8	VALUATION							
	The Fair Market Value of the subject property known as "Agricultural Land" has been worked out as under.							
SI, No.	Date of Valuation	Fair Market Value of property						
1	24.01,2023	2109375.00						



P-03 Annoxuro-l

Fair Market Value of Property

Property No. 17:- 2 Bigha 16.25 Biswa Village Ganeshpur Shorlan No. 188, Tehsii Kalka Distt.

Panchkula

Collector Rates Notified of Village Ganeshpur Bhorlan No. 188, Tehsil Kajka Distt, Panchkula for, Year 2022-23

Description of property	Area	Link	Rates	Amount	Remarks
Property No. 17 :- 2 Bigha 16.25	Biswa Villa		pur Bhorlan No.		
Khewet No. 31 Khatoni No 31 (2 Bigha 16.25 Biswa)	2,8125	Bigha	750000.00	2109375.00	Circle rates per Acres Rs. 3600000/- (rates per Bigha = Rs. 750000/-
Total	2,8125	Bigha		2109375.00	
	Fair N	/arket Va	alue of Property	····	
Cost of Land				2109375,00	
	188, Tehsil Kalka Distt. Panchku Khewet No. 31 Khatoni No 31 (2 Bigha 16.25 Biswa) Total	Property No. 17 > 2 Bigha 16.25 Biswa Villa 188, Tehsii Kalka Distt. Panchkula Khewet No. 31 Khatoni No 31 (2 Bigha 16.25 Biswa) Total Z.8125 Fair N	Property No. 17 :- 2 Bigha 16.25 Biswa Villago Ganosi 188, Tehsil Kalka Distt. Panchkula Khewet No. 31 Khatoni No 31	Property No. 17 :- 2 Bigha 16.25 Biswa Village Ganoshpur Bhorian No. 1SS, Tehsii Kalka Distt. Panchkula Khewet No. 31 Khatoni No 31	Property No. 17 > 2 Bigha 16.25 Biswa Village Ganoshpur Bhorian No. 1SS, Tehsii Kalka Distt. Panchkula Khewet No. 31 Khatoni No 31 (2 Bigha 16.25 Biswa) Total Z.8125 Bigha Z109375.00 Fair Market Value of Property



VALUATION REPORT AS ON 24.01.2023

Name	Name of Property: Property No. 18:- 3 Bigha 14 Biswa Village Pinjore No. 113, Tehsil					
ļ	Kalka Distt. Panchkula					
1	REFERENCE	_	Tax Recovery Officer, Panchkula : .			
1.1	Office from which reference received]	Tax Recovery Officer, Pariotical			
1.2	Letter no. and date under which reference		T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 &			
<u></u>	received	ļ	even No. 54 dated 13,06,2023 Determination of Fair Market Value of property.			
1.3	Purpose of valuation					
1.4	Date(s) for which Valuation is required		24.01.2023			
2	Representative		Representative of Revenue Department Kalka			
			Sh. Pamma Singh, Patwari			
3	COLLECTION OF DOCUMENTS / DETAILS	<u> </u>	IND INSPECTION			
3.1	Documents/details/information furnished by		1. Prevaling Collector Rates Notified of Village Pinjore			
	Representatives of Revenue Department		No. 113, Tehsil Kalka Distt. Panchkula for Year 2022-			
			23.2. Sale deed was not available with the concerned			
			officials.			
			3.Concerned Revenue Department Official, Kalka			
			Shown data during Joint visit as per their official			
3.2	Date of visit	-	records. 19,05,2023			
	<u> </u>					
3.3	Property was visit by the following persons		1.Er., Parveen Kumar, VO			
	'		2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE			
,	·	1	4.Er Mahendra Singh, JE			
4	PROPERTY REFERENCE					
4.1	Name, number (if any) address and		1. Agricultural Land in Village Pinjore No. 113, Tehsil			
•	complete location of the property		Kalka Distt. Panchkula			
			2. The subject property is shown in Khasra no 430/2			
			& 431 in reference received from the TRO, Income			
	·		Tax Department, Panchkula. However, it is found			
			that old Khewat No. has been revised to new Khewat No. viz. 219 & 135 in Revenue Record.			
			THE TELL OF ADD IT NOTCHED INCOME.			
5	PROPERTY DESCRIPTION		•			
5.1	Land area		Agriculture Land in Village Pinjore No. 113, Tehsil			
			Kalka Distt. Panchkula of Area 3 Bigha 14 Biswa			
5.2	Type of construction and broad specification		Not applicable			
5.3	Period of Construction		Not applicable			



é	A STATE OF THE STA	•
. *		P-02
-		Taket Kalka Diett, Panclikula
- /- P	roperty No. 18 :- 3 Bigha 14 Biswa Villag	e Pinjore No. 113, Telisii Kalka Distt. Panchkula
16	METHOD OF VALUATION .	Land and building method (Collector Rates of
6.1	Method adopted	
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	<u> </u>
7	1. The subject property is shown in Khasra Income Tax Department, Panchkula. However Khewat No. viz. 219 & 135, in Revenue Record. Sale deed of the subject property was not 3. Hence the valuation report was prepared of RATES ADOPTED FOR VALUATION	n the basis of information/documents available. Republic Collector Rates Notified of Village Pinjore
7.1	Standard rates adopted as per subject property.	No. 113, Tehsil Kalka Distt. Panchkula or Year 2022- 23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	ne to the later All has been worked out as
	The Fair Market Value of the subject proper under.	ty known as "Agricultural Land" has been worked out as
SI. No.	Date of Valuation	Fair Market Value of property
1	24.01,2023	14081250.00

(En Parveen Kumar)

Valuation Officer
Income Tax Department
Chandigarh

P-03 <u>Annexure-</u>

Fair Market Value of Property

Property No. 18:-3 Bigha 14 Biswa Villago Pinjore No. 113, Tohsii Kalka Distt. Panchkula

Collector Rates Notified of Village Pinjore No. 113, Tehsil Kalka Distt, Panchkula for Year 2022-23

	<u> </u>	 	- ; 1	Rates	Amount.	. Remarks
S.No.	Description of property	Area	Unit	Hates		
Α	Property No. 18:-3 Bigha 14	4 Biswa Villa	age Pinjoi	.6 MD' 1131 LGUS	M Value States	,
		Panch	kula	· · · · · · · · · · · · · · · · · · ·		Circle rates per Biswa= Rs.
1	Khasra No. 430/2 (0 Bigha 13 Biswa)	0.6500	Blgha	7000000.00	4550000.00	3,50,000/- (rates per Bigha = Rs. 70,00,000/-
2;	Khasra No. 431 (3 Bigha I Biswa)	3.0500	Bìgha	3125000,00	9531250.00	Circle rates per Acre= Rs. 1,50,00,000/- (rates per Bigha = Rs. 31,25,000/-
: : .		<u> </u>			14081250,00	
	Total	°3,7000	Blgha _.	<u> </u>	14001230:05	
			•		· .	·
		Fai	r Marke	t Value of Pro	perty	<u> </u>
			·		14081250.00	
• •	Cost of Land	C 11 4 - 2	Date Ac	ea of Land less t	han 01.00 Bigha	will be considered as the
; ?.	Cost of Land Note: As per the notification of Residential property if being property if Rates for area less the	or collector ourchased b an 01.00 Big	y New sh gha has bo	areholder in res	pective Khewat. collector Rates o	Therefore in this valution fresidential property.



VALUATION REPORT AS ON 24.01.2023

	\$	P-01
1	VALUATION REPORT	T AS ON 24.01,2023
	and the second s	TAS ON 24.01,2023 Surt - M/s Raiganj Consumer Forum Vs Union of (C) No. 188/2004
Cons	pliance of Direction of Hon'ble Supreme Co	O Biglia 8 Biswa Village Khora Sita Ram No. 148, Panchkula Tax Recovery Officer, Panchkula T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023 Determination of Fair Market Value of property. 24.01.2023 Representative of Revenue Department Kalka Sh. Pamma Singh, Patwarl AND INSPECTION 1. Prevaling Collector Rates Notified of Village Khora Sita Ram No. 448, Tehsil Kalka, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Kalka
	10 10 10 10 10 10 10 10 10 10 10 10 10 1	.(C) No. 188/2004 D Biglin & Biswa Village Khora Sita Ram No. 148, Sancikula
lame	of Property: Property No. 157	, Panchkula
	<u></u>	orgoon Panchkula
1	REFERENCE Office from which reference received	Tax Recovery Officer, Panchkula
1.1	Office from which reference	Tax Recovery Officery 17 Dated 05.05,2023 & T.R.O./ Panch./2023-24/ 17 Dated 05.05,2023 & T.R.O./ Panch./2023-24/ 13 06 2023
1.2	Letter no. and date under which reference	even No. 54 dated 13.06.2023 Determination of Fair Market Value of property.
	received	Determination of Pair Flankes
	Purpose of valuation	24.01.2023
1.4	Date(s) for which Valuation is required	Representative of Revenue Department Kalka
	Representative	Sh. Pamma Singh, Patwari
2		AND INSPECTION
3	COLLECTION OF DOCUMENTS / DETAILS	1. Prevaling Collector Rates Notified of Village Khora
3.1	Documents/details/information furnished by	1. Prevaling Collector Rates Notification 1. Prevaling Collector 1. Prevaling Colle
J.1	Representatives of Revenue Department	Year 2022-23.
•	1	Year 2022-23. 2. Sale deed was not available with the concerned
		officials.
	-	3.Concerned Revenue Department Official, Kalka
		Pillowii data daima
		records. 19.05.2023
3.2	Date of visit	
3.3	Property was visit by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO
5,2	9	3.Er. Anil Kumar Rajput, JE
	`.	4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	1. Agricultural Land in Village Khora Sita Ram No.
4.1	Name, number (if any) address and	li lana 🕶 () Malka Diett Danchkuld
1	complete location of the property	The subject property is shown in knewal no 127 m
		1 1 Same as socially from the IRLL INCOME 190
	- V	Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz.
† ·	· ·	Khewat No. has been revised to new tales.
1	4	20, in Revenue Record.
5	PROPERTY DESCRIPTION	Idea Che Dom No. 149
5.1	Land area	Agriculture Land in Village Khora Sita Ram No. 148,
"		Tehsil Kalka , Distt. Panciikula of Area 0 Bigha 8
1		Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable
5.3	S Period of Construction	

	والمرافق والمستقل والمرافق	P-02
/ Guarty	No. 19 i- O Illglin ii Ulevin Villoga Khora	sita Ram No. 148, Tehsil Kalka , Distt. Panchkula
2 M	ETHOD OF VALUATION	
ō IM Ki M	idhad adapted	(Land and building method (Collector Rates of property)
(<u>a</u> 10	ensum in support of the method adopted	propenty) This is most appopriate method adopted to determine Fair Market Value of the property under the given droumstances
[3 <u>[</u>	hagrations or Qualifications.	TO Income To
	. The subject properly is shown in Khasca r Department, Panchkula, However, it is found Nr. 20, in Revenus Record. • 2. Bale dead of the subject property was not a 3. Hence the valuation report was propared of	no. 19, in reference received from the TRO, Income Tai that old Kheviat No. has been revised to new Kheviat No available with the concerned officials. In the basis of information/documents available.
7	DATES ADOPTED FOR VALUATION	A WG-4 - FIRE Lago Vhora Sit
7.1	Standard rates adopted as per subject proparty.	Ram No. 148, Tehsil Kalka, Distt. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
**************************************	VALUATION	m I where worked out
UI saasjan⊄iin	The Fair Market Value of the subject properunder.	rty known as "Agricultural Land" has been worked out
		Fair Market Value of property
CI NIA	a contraction of the contraction	
SI. No	<u>Pate of Valuation</u>	



P-03 Annexure-l

Fair Market Value of Property

Property No. 19:- 0 Bigha 8 Biswa Village Khora Sita Ram No. 148, Tehsii Kaika, Distt. Panchkula

Collector Rates Notified of Village Pinjore No. 113, Tohsii Kalka Distt, Panchkula for Year 2022-23

				Rates	Amount	Remarks
S.No.	Description of property	Area	Unit	· · · · · · · · · · · · · · · · · · ·		
A	Property No. 19:-0 Bigha &	Biswa VII ka , Distt.	lage Khoi Panchku	ra Sita Ram Ne Ia	o. 148, Tehsii	
1	Khewet No. 19 Khatoni No 55 (O Bigha 8 Biswa)	8.0000	Biswa	300000.00	2400000.00	Circle rates per Biswa= Rs. 300000/-
_	Total	8,0000	Biswa		2400000,00	<u>:</u>
_		Fair	Market '	Value of Pro	perty	-
	Cost of land				2400000.00	in the state of th
<u> </u>	Cost of Land Note: As per the notification of Residential property if being property, Rates for area less tha	i collector R urchased by n 01.00 Big	lates, Area / New sha ha has be	a of Land less ti reholder in res en adopted as t	nan 01.00 Bigha v pective Khewat. collector Rates of	will be considered as the Therefore in this valuation in the residential property.

VALUATION REPORT

Name	of Property :	Property No. 20 :- Panchkula	411 Kanal 2.5 Marla Village Billa, Tehsil & Distt.		
1	REFERENCE				
1.1	Office from which referen	ce received	Tax Recovery Officer, Panchkula		
1.2	Letter no. and date und	ler which reference	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023		
1.3	Purpose of valuation		Determination of Fair Market Value of property.		
1.4	Date(s) for which Valuation	on is required	24.01.2023		
2	Representative		Representative of Revenue Department, Panchkula Sh. Aseem Bindal, Patwari		
3	COLLECTION OF DOCL	IMENTS 7 DETAILS			
3.1	Documents/details/inform Representatives of Rever		1. Prevaling Collector Rates of Village Billa, Tehsil & Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Panchkula Shown data during Joint Inspection as per their official records.		
3.2	Date of visit		15.05.2023		
3.3	Property was visited by t	he fallowing persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE		
4	PROPERTY REFERENCE	E			
4.1	Name, number (if complete location of the	• •	1. Agricultural Land in Village Billa, Tehsil & Distt. Panchkula 2. The subject property is shown as property no 1, 2, 3, 4, 5, 6, 7, 8, 9, 12 & 13, in reference received from the TRO, Income Tax Department, Panchkula, However, it is found that old knewat nos. have been revised to new Knewat No. viz. 1105, 68, 73, 265, 69, 146, 102, 149, 628, 721, 66, 319, 1136 & 957 in Revenue Record.		
5	PROPERTY DESCRIP	TION	·		
5.1	Land area		Agriculture Land in Village Billa, Tehsil & Distt. Panchkula of Area 411 Kanal 2.5 Marla		
5.2	Type of construction an	d broad specification	Not applicable		
5.3	Period of Construction	,	Not applicable		

ÿ		P-02
	Property No. 20 :- 411 Kanal 2.5 Mark	a Village Billa, Tehsil & Distt. Panchkula
M	ETHOD OF VALUATION ethod adopted	Land and building method (Collector Rates of
· \	eason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
5,3	Observations or Qualifications	no 1, 2, 3, 4, 5, 6, 7, 8, 9, 12 & 13, in reference received hkula, However, It is found that property details has been 265, 69, 146, 102, 149, 628, 721, 66, 319, 1136 & 957 in 265, 69, 146, 102, 149, 678, 721, 66, 319, 1136 & 957 in 265, 69, 146, 102, 149, 678, 721, 66, 319, 1136 & 957 in 265, 69, 146, 102, 149, 678, 721, 66, 319, 1136 & 957 in 265, 69, 146, 102, 102, 102, 102, 102, 102, 102, 102
ļr ļ	revised to new Kindwar to mention he Revenue Record. It is pertinent to mention he	re that due to urgericy of the therein.
7.1	RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	property has been adopted for arriving of
8	VALUATION The Fair Market Value of the subject mer	ntioned property known as "Agricultural Land" has bee
	worked out as under.	Fair Market Value of property
SI. No	Date of Valuation	278643516.00
1	24.01.2023	2/00-100

Valuation Officer
Income Tax Department

Chandigarh



P-03 ^{*} <u>Annexure-l</u>

Fair Market Value of Property

Property No. 20:- 411 Kanal 2.5 Marla Village Billa, Tehsil & Distr. Panchkula

Collector Rates of Village Billa, Tehsil & Distt, Panchkula for Year 2022-23

	Description of property	Area	Unit	Rates	Amount	Remarks
No.	Property No. 20:-	111 Kanai	2.5 Marla	Village Billa,	Tehsil & Distt. F	anchkula
A	Linherth ten: 201	1,2,2 (1,0)				
1	Property No. 1 (7 Kanal 4 Marla)	7.200	Kanal	590625.00	4252500.00	Cirde rates per Acre = Rs. 47,25,000/- Rate per Kanzi= 5,90,625/-
2	Property No. 2 (23 Kanal 14 Maria)	23.700	Kanal	590625.00	13997812.50	
3	Property No. 3 (10 Kanal-12 Maria)	10.600	.Kanal	590625.00	6260625,00	
4	Property No. 4	62,200	Kanal	590625.00	36736875.00	
5	(62 Kanal 4 Marla salam) Property No. 5	36.225	Kanal	590625.00	21395390,63	
6	(36 Kanal 4.5 Maria salam) Property No. 6 (54 Kanal 16 Maria salam)	54.800	Kanal	590625.00	32366250.00	
7	Property No. 7	6.400	Kanal	590625.00	3780000.00	
+	(6 Kanal 8 Maria salam) Property No. 8 (142 Kanal 10 Maria salam)	142,500	Kanal	\$90525.00	84164062,50	
	9 Property No. 9 (32 Kanal O Maria)	32.000	Kanal	590625.00	18900000.00	
-	10 Property No. 10 (10 Kanal 19 Maria salam)	10.950	Kanal	590625.00	6467343.75	
-	11 Property No. 11 (0 Kanal 6 Maria salam)	0.30	Kanal	1200000000.00	36000000.00	Circle rates per Maria = Rs. 60,00,000/- Rate per Kanala 12,00,00,000/-
-	12 Property No. 12 (21 Kanal 12 Maria salam)	21,600	Kanal	590625.00	12757500.00	
-	13 Property No. 13 (2 Kanal 13 Maria salam)	2.650	Kanal	590625.00	1565156.25	
. _	In Venier 22 rates as account	411,12	S Kanal	 	278643515.63	

Fair Market Value of Property
278,643,516.00

Note: As per the notification of collector Rates for Year 2022-23, Area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of Residential property.

Valuation Officer Income Tax Department Chandigarh District Valuation Officer
Income Tax Department
Chandigarh

named with CamScattle



VALUATION REPORT AS ON 24.01,2023

•	Manage of Englands	India or Ors - W.P	.(C) n	na 2 Biswa Village Dhagotara No. 160,
ame of	Property:	Property No. 21 in	5 Bigi Danci	la 2 Biswa Vinago
		Tehsil Kalka Distt.	- AllCi	, , , , , , , , , , , , , , , , , , ,
- :	EFERENCE		77.	Recovery Officer, Panchkula
	iffice from which refere		7:0	O / Panch /2023-24/ 17 Dated 05.05.2025 &
	etter no. and date un ecelved	ider which reference	eve	n No. 54 dated 13.06.2023 ermination of Fair Market Value of property.
1,3 P	urpose of valuation			
1.4	Date(s) for which Valua	tion is required	24.l	oresentative of Revenue Department Kalka
7 I	Representative		Sh.	Baljinder Singh, Patwaii
	COLLECTION OF DO	CUMENTS / DETAILS	AND	INSPECTION
	COLLECTION OF DU Documents/details/info Representatives of Rev Date of visit Property was visit by	rmation furnished by enue Department	Dli Ye 2. off 3. Sh re 19	Prevaling Collector Rates Notified of Village atogara No. 160, Tehsil Kalka Distt. Panchkula for ar 2022-23. Sale deed was not available with the concerned ficials. Concerned Revenue Department Official, Kalka lown data during Joint visit as per their official cords. 0.05.2023 Er. Parveen Kumar, VO Er. Debender Singh, AVO Er. Anil Kumar Rajput, JE Er Mahendra Singh, JE
4.1	PROPERTY REFERI Name, number (i complete location of	f any) address on		Agricultural Land in Village Dliatogara No. 160, Tehsil Kalka Distt. Panchkula 2. The subject property is shown in Khewat no 1 in reference received from the TRO, Income Tax Department, Panchkula. However, It is found that of Khewat No. has been revised to new Khewat No. viz 1, 2, 3 & 4 in Revenue Record.
5.1		RIPTION	-	Agriculture Land in Village Dliatogara No. 160, Tehs Kalka Distt. Panchkula of Area 5 Bigha 2 Biswa
	•	I and enginetic	<u></u>	:
5.	2. Type of construction	n and broad specificatio	<u>"'</u>	Not applicable Not applicable
\	3 Period of Construct	ioni .	İ	Mor abblicano

	/	P-02			
		- 1 11 to 11 - Diete Florebluita			
Pro	porty No. 21 :- 5 Bigha 2 Biswa Village Di	hagotara No. 160, Tehsil Kalka Distt. Panchkula			
F					
- U 1	METHOD OF VALUATION	11 Illian analysis (Collector Pates of			
6.1	Method adopted	Land and building method (Collector Rates of property)			
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances			
6.3	Observations or Qualifications	to the TPO			
	1. The subject property is shown in Khewat no. Khewat no. I in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 1, 2, 3 & 4 in current Revenue Record. 2. The Property shows in name of ESA Hotels Pvt. Ltd in reference received from the TRO, Income Tax 2. The Property shows in name of ESA Hotels Property is shown in the name of Uma Hotels				
	Pvt Ltd.				
	A Hance the valuation report was prepared or	n the basis of information/documents available.			
7	RATES ADOPTED FOR VALUATION				
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified of Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.			
	VALUATION				
	The Fair Market Value of the subject proper under.	ty known as "Agricultural Land" has been worked out a			
		Fair Market Value of property			
si. No	Date of Valuation	1001-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-			
		3187500.00			
	24.01.2023				

P-03 Annexure-1

Fair Market Value of Property

Property No. 21:- 5 Bigha 2 Biswa Village Dhagotara No. 160, Tehsil Kalka Distt. Panchkula

Collector Rates Notified of Village Dhatogara No. 160, Tehsil Kalka Distt, Panchkula for Year 2022-23 ١

			<u> </u>			
				Rates	Amount	Remarks
S.No.	Description of property	Area	Unit			 .;
Α	Property No. 21 :- 5 Bigha 2 Bi Tehsii Kalka Distt. Panchkula	iswa Village	·	625000.00	3187500.00	Circle rates per Acre = Rs.
1	Khewet No. 1 to 4 Khatoni No 1 to 17, (5 Bigha 2.	5.1000	Bigha	023000.00		30, 00,000/- Rate per Bigha= 6,25,000/-
:	Biswa)		Blgha	 	3187500.00	
	Total .	5.1000	Bigila	<u> </u>	<u></u>	
						<u> </u>
		Fair	Market V	alue of Prop	erty	
_	·		1		3187500.00	
	Cost of Land	<u> </u>	_1			

Income Tax Department Chandigarh



VALUATION REPORT .

	India or Ors - W.F	113 Kanal 13 Maria Village Jaswantgarh Hadbast
ianie oi	f Property : Property No. 22 :- No. 239, Tehsil & D	lstt. Panchkula
	EFERENCE	In Day Officer Panchkula
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	etter no. and date under which reference	T.R.O./ Panch./2023-24/ 17 Dated 05.05,2023
	eceived . Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24,01.2023
2	Representative	Representative of Revenue Department, Panchkula Sh. Aseem Bindal, Patwarl
	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevaling Collector Rates of Village Jaswantgarh Hadbast No. 239, Tehsil & Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Panchkula Shown data during Joint inspection as per their official records.
3.2	Date of visit	15.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
<u></u>	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Marla Village Jaswantgarh Hadbast No. 239, Tehsil & Distt. Panchkula 2. The subject property is shown in Khewat no 172, 84, 205, 220, 222, 154, 155, 116, 136, 140 & 150, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 172, 84, 205, 220, 222, 154, 155, 116, 136, 140 & 150 in Revenue Record.
5	PROPERTY DESCRIPTION	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
5.1	Land area	Agriculture Land in Village Jaswantgarh Hadbast No. 239, Tehsil & Distt. Panchkula of Area 113 Kanal 13 Marla
5.2	Type of construction and broad specification	
5,3	Period of Construction	Not applicable

Panchkula							
	METHOD OF VALUATION Method adopted	Land and building method (Collector Rates of property)					
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances					
6.3	Observations or Qualifications						
	1. The subject property is shown in Khewat no 172, 84, 205, 220, 222, 154, 155, 116, 136, 140 & 150, in reference received from the TRO, Income Tax Department, Panchkula. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein. 2. Sale deed was not available with the concerned officials. 3. The total area of the subject property shows in reference recleved from TRO Income Tax Panchkula is 113 Kanal 13 Marla, However, the khewat wise total comes to 106 Kanal 1 Marla. But as per revenue records supplied by Revenue Department, Panchkula, total area comes out 113 Kanal 13 Marla. It is not feasible to physically inspect each and every Khewat No. 154 as per revenue records supplied by Revenue Department, Panchkula, total area comes out 113 Kanal 13 Marla. It is not feasible to physically inspect each and every Khewat No. 154 as per revenue records supplied by Revenue Department, Panchkula, total area of Khewat No. 154 as per Revenue revenue record, it is 31 Kanal 12 Marla, by considering land area of Khewat No. 154 as per Revenue Record, total Land Area comes to 113 Kanal 13 Marla. Hence the valuation report prepared for total land area of 113 Kanal 13 Marla. 4. Hence the valuation report was prepared on the basis of information/documents available.						
7	RATES ADOPTED FOR VALUATION	Prevaling Collector Rates of Village Jaswantgarh					
7.1	Standard rates adopted as per subject property.	Hadbast No. 239, Tehsil & Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.					
8	VALUATION	1 a "Agricultural Land" has been					
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.						
SI. No.	Date of Valuation	Fair Market Value of property					
) in the same of t							
1	24.01,2023	121167500.00					
1 ~ 1		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -					

Valuation Officer
In come Tax Department

Chandigarh



P-03 Annoxuroal

Fair Market Value of Property.

Property No. 22:- 113 Kanal 13 Marta Village Jaswantgarh Hadbast No. 239, [ahgli & Dists.] <u>Panchkula</u>

Collector Rates of Village Jaswantgarh Hadbast No. 239, Tehsil & Distt. Panchkula for Your. 2022-23

			VAC 12-18-18	<u>'-</u>	1	The second secon			
		_ 	I to It	natos	Amount	Romarks			
S,No.	Description of property	Area	Unit	Inestrantgarit	ladbast No.				
Α	Property No. 22: 113 Kanai 13 Maria Villago Jaswantgarii Hadbast No. 239, Tehsil & Distt. Panchkulo 239, Tehsil & Distt. Panchkulo 239, Tehsil & Distr. Panchkulo								
٠.,	239, T	Bilgii or Dig		1062500.00		Circle rates por Acro - Ils.			
	Khewet No. 172 Khatoni No.	4.767	Kanal	1062500.00		15,00,000/- Nato per Kanal 10,67,500/-			
1	188 (4 Kanal 15.33 Marla)	ļ				Kilding tolicabions			
		1.700	Kanal	1062500.00	1806250.00	,			
2	Khewet No. 84 Khatoni No. 92	1.700	}						
	(1 Kanal 14 Marla)			1062500.00	20665625.00	:			
3	Khewet No. 205 Khatoni No.	19,450	Kanal	1002003					
,	223 (19 Kanal 9 Maria).			1062500.00	4887500.00				
 -	Khewet No. 220 Khatoni No.	4,600	Kanal	1005200:00	.(20)				
4	241 (4 Kanal 12 Maria)	l			11050000,00				
	241 (4 Kariet 12 Horizon No	10.400	Konal	1062500,00	1103000000				
5	Khewel No. 222 Khatoni No.		 	1		ł			
	244 (10 Kanal 8 Maria (salam)			<u></u>					
		31.600	Kanal	1062500.00	3357G000.00				
6	Khewel No. 154 Khatoni No.	31.000	1,,,,,,,,	! ' ;	•	ļ			
] _	157 174 Kanal 8 Maria salam)								
Į.	But actual (31 Kanal 12 Maria		ļ	·					
	as per reveune Record)			1	l				
	<u></u>		Kanal	1062500.00	17000000.00	1			
7	Khewet No. 155 Khatoni No.	16,000	Kanai	200	ļ	1 .			
'	168 (16 Kanal O Maria salam)		1						
	100 (20 110111			1062500.00	8021875.00				
 - -	Khewel No. 116 Khatoni No.	7,550	Kanal	1002300.03	1				
8	125 (7 Kana) 11 Maria)		_		5666843.75	-			
<u> </u>	NO	5.334	Kanal	1062500.00	200001011				
9,	Knewet No. 150 Knatshi	1			1405000.00	Circle rates per Maria +			
1	147 (5 Kanal 6.67 Marla)	0,650	Kanal	1700000.00	1105000.00	Ins. 85.000/- Rate per			
10	Khewel No. 140 Khatoni No.	",,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1	l	Kapala 17,00,000/-			
	151 (0 Kanal 13 Marla)	<u></u> -	 -	1062500.00	12325000.00)			
	TEO Whatoni No.	11,600	Kanal	1092900,00					
11	161 (11 Kanal 12 Maria)		J		121167500.0	0			
	101 (11 Kana) 22	113,650	Kanal	<u> </u>	12110/3000	<u></u>			
F				Jahra of Ground		- ·			

Fair Market Value of Properly 121167500.00 Cost of Land

Note: As per the notification of collector Rates for Year 2022-23, Area of Land less than 1000 Sayd will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of Residential property.

Valuation Officer
Income Tax Department

Chandigarh





VALUATION REPORT

Compl	liance of Direction of Hon the Sopremo	O.(C) No. 188/2004
	In another No. 23 to	293 Kanal 1 Maria 4 Sarsahi Village Kot Hadbast
Name o	f Property: No. 238, Tehsil & E	Distt. Panchkula
		·
<u>i</u> <u>I</u>	REFERENCE	Tax Recovery Officer, Panchkula
1.1	Office from which reference received Letter no. and date under which reference	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023
1 1	received	Determination of Fair Market Value of property.
	Purpose of valuation	24.01,2023
1.4	Date(s) for which Valuation is required	Representative of Revenue Department, Panchkula
2	Representative	Sh. Aseem Bindal, Patwari
	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevaling Collector Rates of Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Panchkula Shown data during Joint inspection as per their official records.
3.2	Date of visit	15.05.2023
3.3	the develop following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
	PROPERTY REFERENCE	Vet Hadhaet No. 238
4.1	DDS 2291bbs Ave an Assessment	1. Agricultural Land in Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula 2. The subject property is shown in Khewat no 506, 520, 521, 523, 386, 387, 465, 466, 471, 213, 345, 349, 351, 359, 14, 146, 152, 202 & 638 in reference received from the TRO, Income Tax Department, Panchkula, However, it is found that old Khewat No. has been revised to new Khewat No. viz. 14, 141, 144, 189, 198, 331, 333, 328, 339, 446, 447, 364, 486, 498, 497, 499, 500, 452 & 647 in Revenue Record.
5	PROPERTY DESCRIPTION	10 10 10 10 10 10 10 10 10 10 10 10 10 1
5,1	Land area	Agriculture Land in Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula of Area 293 Kanal 1 Marla 4 Sarsahi
5.2	Type of construction and broad specification	Not applicable
5,3	Period of Construction	Not applicable
<u> </u>		•

	9						
~~	•	_	P-02				
PRO	Property No. 23:- 293 Kanal 1 Marla 4 Sarsahi Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula						
6	METHOD OF VALUATION		M. W. Markey Deter of				
6.1	Method adopted	ļ	Land and building method (Collector Rates of property)				
6.2	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances				
6.3	Observations or Qualifications						
	1. The subject property is shown in Khewat no. 506, 520, 521, 522, 523, 386, 387, 465, 466, 471, 213 345, 349, 351, 359, 14, 146, 152, 202 & 638 in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No viz.14, 141, 144, 189, 198, 331, 333, 328, 339, 446, 447, 364, 486, 498, 497, 499, 500, 452 & 647 in current Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein. 2. Sale deed of the subject property was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available.						
7	RATES ADOPTED FOR VALUATION	,	The State of Village Vot Hadhast No.				
7.1	Standard rates adopted as per subject property.		Prevaling Collector Rates of Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.				
8	VALUATION						
	The Fair Market Value of the subject men worked out as under.	tior	ned propèrty known as "Agricultural Land" has been				
și. N	Date of Valuation		Fair Market Value of property				
1	24.01.2023		211064531,00				

-Valuation Officer Income Tax Department Čhandigarh

District Valuation Officer Income Tax Department Chandigarh

P-03 Annexure-l

Fair Market Value of Property

Property No. 23 :- 293 Kanal 1 Maria 4 Sarsahi Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula

Collector Rates of Village Kot Hadbast No. 238, Tehsil & Distt. Panchkula for Year 2022-23

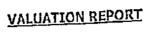
No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 23 :- 293 Kana	1 1 Marla	4 Sarsal	ıl Village Kot	Hadbast No.	. [
"	238, Te	ehsil & Dist	t. Panch	kula		
_	Khewet No. 506 Khatoni No.	9.075	Kanal	687500.00	6239062.50	_
1		3.4.2				İ
<u></u>	162 (9 Kanal 1.50 Marla)	· 40.400	Kanal	687500.00	33275000.00	ļ
2	Khewet No. 520 Khatoni No.	48.400	капаг	001500.00		:
	576 to 579 (48 Kanal 8 Marla)		1		ļ	į
			Kanal	687500.00	5133218.75	
3	Khewet No. 521 Khatoni No.	7.467	Kanai	00750000	1	[
	580 (7 Kanal 9.33 Marla)			687500.00	12220312.50	Circle rates per Acre = Rs. 55,00,000/- Pate per
4	Khewet No. 522 Khatoni No.	17.775	Kanal	807300.00		Kanal= 6,87,550/-
	581 (17 Kanal 15.5 Marla)		- 	687500.00	12409375.00	
5	Khewet No. 523 Khatoni No.	18.050	Kanal	887300.00		
-	582 (18 Kanal 1 Maria)				13439250.00	
6	Khewet No. 386 Khatoni No.	19.548	Kanal	687500.00	1040322000	-
•	424 to 428 (19 Kanal 10.96				[
	Marla			687500.00	2750000.00	
7	Khewet No. 387 Khatoni No.	4,000	Kanal	00/300:00		
	429 to 430 (4Kanal O Marla				130500.00	Circle rates per Maria =
8	Khewet No. 465 Khatoni No.	. 0.044	Kanal	3000000.00	130300.00	Rs. 1,50,000/- R≥te per
ľ	516 (OKanal 0.87 Maria)				<u></u>	Kanal= 30,00,000/-
 _	ace Whater I No.	2,119	· Kanal	687500,00	1456468.75	· ·
9	517 to 518 (2 Kanal 2.37		1			
1	Maria)		ļ	<u> </u>	40.5747.50	Citcle rates per Acre = Rs. 55,00,000/- Rate pe
10	Months and Manager	7.775	Kanal	687500.00	5345312.50	Kanal= 6,87,500/-
] "	523 (7 Kanal 15.5 Maria)	Ĭ				4
11	A A A Khatani Ma	8.225	Kanal	687500.00	5654687.50	
1	228 (8 Kanal 4.5 Maria)	i	<u> </u>	<u> </u>		 -
12	Line and Market No.	0.150	Kanal	30000000.00	450000.00	
"	371 (0 Kanal 3 Maria)			<u> </u>		Circle rates per Maria Rs. 1,50,000/- Rate p
 -		1.164	Kanal	30000000.00	3492000.00	Kanal= 30,00,000/-
13	375 to 377 (1 Kanal 3.28		.:			
	(Marla)				_	
-	No. 354 Whatani No.	1.90	Kanal	687500:00	1309343.75	
1/	202 If Kanal 18.09 Maria)	1			1	
	382 (1 Kanal 18.09 Maria)	<u> </u>	<u> </u>	<u> </u>	<u> </u>	

			·*·			P-04
15	Khewet No. 359 Khatoni No. 390 (1 Kanal 11 Marla)	1,550	Kanal	3000000.00	4650000.00	Circle rates per Maria = Bs, 1,50,000/- Rate per Kanala 30,00,000/-
16	Khewet No. 14 Khatoni No. 15 (2 Kanal 8 Marla)	2,400	Kanal	687500.00	1650000.00	Circle rates per Acra = Rs. 55,00,000/- Rate pe Kanal= 6,87,500/-
17	Knewet No. 145 Khatoni No. 153 to 156 (102 Kanal 2	102,100	Kanal	687500.00	70193750.00	
18	Maria) Khewet No. 152 Khatoni No. 163 (37 Kanal 2 Maria)	37.100	Kanal	687500.00	25506250.00	<u> </u>
19	Khewet No. 202 Khatoni No. 215 to 216 (1 Kanal 4.65	1,233	Kanal	3000000.00	3697500.00	Circle rates per Maria = Rs, 1,50,000/- Rate per Kanal= 30,00,000/-
20	Maria) Khewet No. 638 Khatoni No. 748 (3 Kanal O Maria)	3.000	Kanai	687500.00	2062500.00	Circle rates per Acre = Rs, 55,00,000/- Rate per Kanal= 6,87,500/-
		293.078	Kanal		211064531.25	<u> </u>

Fair Market Value of Property	
Cost of Land	211064531.00
	and area of land loss than 1000

Note: As per the notification of collector Rates for Year 2022-23, Area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of residential property.

Valuation Officer Income Tax Department Chandigarh



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Vame o	of Property: Property No. 24, and District Pane	Land and Building situated in village Billa, Tehsil hkula		
1	REFERENCE	Osgran Ranchkula		
1	Office from which reference received	Tax Recovery Officer, Panchkula		
1.2	Letter no. and date under which reference			
1.3	received Purpose of valuation	Determination of Fair Market Value of property.		
1.4	Date(s) for which Valuation is required	24,01.2023		
2	Representative	Representative of Revenue Department Panchkula Sh. Aseem Bindal, Patwari		
\ -	COLLECTION OF DOCUMENTS / DETAIL	S AND INSPECTION		
3.1	- turniched b	y 1. Prevaling Collector Rates of Village Billa, Tehsil & Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Panchkula Shown data during Joint visit as per their official records.		
3.2	Date of visit	15.05.2023		
3.3	Property was visit by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anii Kumar Rajput, JE 4.Er Mahendra Singh, JE		
4	PROPERTY REFERENCE	Tehsil &		
4.1	- te and address all	nd Land & Building situated in village Billa, Tehsil & Distt. Panchkula		
5	PROPERTY DESCRIPTION			
5.1		Agriculture Land in Village Billa, Tehsil & Distt. Panchkula of Area 4.875 Acres.		
5.2	Type of construction and broad specification	n Semi constructed Building and open areas in agriculture land:		
5.3	Period of Construction	2000 •		

•		P-02
哪 _{ro}	perty No. 24, Land and Building situate	d in village Billa, Tehsil and District Panchkula
6 1	METHOD OF VALUATION	Land and building method (Collector Rates of
` 1	Method adopted Reason in support of the method adopted	property) This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications 1. The valuation Report of the subject properties letter No. DVO/TT/CHD/Misc/2018-19/	rty was done by Valuation Unit Chandigarh & Issued vide 172 Dt. 15.01.2019 (Copy enclosed) as on 31.12.2018. basis of the above said Valuation report as on 24.01.2023
l L	Now the vauation report is prepared on the	basis of the above said valuation
7.1	Now the Valuation report is properlying the current rates of Land & Bulle RATES ADOPTED FOR VALUATION RATES ADOPTED FOR VALUATION	ding. Output Dates of Village Billa, Tehsil &
	Now the Valuation report is by applying the current rates of Land & Bulle RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property. VALUATION VALUATION	Prevaling Collector Rates of Village Billa, Tehsil & Distr. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property. Operty known as "Agricultural Land & Semi Constructe
7.1	Now the Vauation report is by applying the current rates of Land & Bulle RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	ct Prevaling Collector Rates of Village Billa, Tehsil & Distr. Panchkula or Year 2022-23 related to subject

Valuation Officer
Income Tax Department

Chandigarh

Annexure-I

ABSTRACT OF COST

Name of Property:

Property No. 24, Land and Building situated in village Billa, Tehsil and District Panchkula

				17-1-	Amount (Rs.)
C No.	Description	Area	Unit	Rate	
S.No.	Description	4 07E	Acre	6000000.00	29250000.00
1	Land Area	4.875		<u> </u>	114052959.00
2	Construction/Building	A	s Per Ann	11103233310	
	Cost	<u> </u>		Total	143302959.00
1	· · · · · · · · · · · · · · · · · · ·			<u> </u>	<u>, </u>

(Er. Parveen Kumar)
Valuation Officer Income Tax Department Chandigarh

Annexure-II

Name of Property:

Property No. 24, Land and Building situated in village Billa, Tehsil and District Panchkula

Fair Market Value of the buildings as on 24.01,2023

		III Market V	arue or the	<u>a bullalings</u>	<u>as on</u>	24.	01,2	<u>.U23</u>		
S. No.	Name of Building	Reproduction cost	Residual Value@ 10%	Balañce (3-4)	Year of Construction	Expected Economic life	Spent life in 2023	· Future Life	Amount of Depreclation 5x(8/7)	Depreciated Cost (FMV) Higher of (3-10) or 4
1	2	.3	4	5	6	7	8	9	10	11.
1	Property No. 24, Land and Building situated in village Billa, Tehsil and District Panchkula	157531712	15753171.2	141778541	2000	75	23	52	43478752.51	114052959.5
_	<u> </u>	<u> </u>	 	1	 	_1			Say Rs	. 114052959.00

Annexure-III

CONSTRUCTION/BUILDING COST

Name of Property :

Property No. 24, Land and Building situated in village

Billa,	Tensil	and	District	Panchkula
--------	--------	-----	----------	-----------

5.NO.	Description	Area	Unit	Rate	Amount (Rs.)
1	Basement	8818.00	Sqm	10184.00	89802512.00
2	Up to Six stories	10262.00	 Sgm	6600.00	67729200.00
	Op to Six stories		· ·	Total	157531712.00
		<u> </u>		Say Rs.	157531712,00

VALUATION REPORT AS ON 24,01,2023

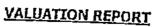
Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

-		38 Bigha 2.16 Biswa Village Bhoj Kothi, No. 323,
Name	of Property : Property No. 25 :- Tehsil Morni, Distt	. Panchkula
1	REFERENCE	. Tax Recovery Officer, Panchkula
1.1	Office from which reference received	T.D. O. J. Panch /2023-24/ 17 Dated 05.05.2023 &
1.2	Letter no. and date under which reference received	even No. 54 Dated 13.06.2023 Determination of Fair Market Value of property.
	Purpose of valuation	
1.4	Date(s) for which Valuation is required	24.01.2023 Representative of Revenue Department Morni
2	Representative .	Sh. Manjeet Singh, Patwart
	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3,1	Documents/details/information furnished by Representatives of Revenue Department	Kothi, No. 323, Tehsil Mornii, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3.Concerned Revenue Department Official, Morni Shown data during Joint visit as per their official records.
3.2	Date of visit	17.05.2023
3.3	Property was visit by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	Library Silvan Phoi Kothi No. 323.
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Bhoj Kothi, No. 323, Tehsil Mornii, Distt. Panchkula 2. The subject property is shown in Khewat no 51, 53 & 54, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 50, 52, 53, 54, 55 & 56 in Revenue Record.
5	PROPERTY DESCRIPTION	Tobal Villes Phoi Vothi Mo 222 Tobal
5.1	Land area	Agriculture Land in Village Bhoj Kothi, No. 323, Tehs Mornii, Distt. Panchkula of Area 38 Bigha 2.16 Biswa
5,2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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	The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s
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	rillage Bhoj Kothi, No. 323, Tehsil Morni, Distt. nchkula
Property No. 25 :- 38 Bigha 2,16 Biswa V	fillage Bhoj Kothi, No. 323/
. Par	nchkula
CONTRACTON	Land and building method (Collector Rates of
	Land and building metriod (com-
6.1 Method adopted	property) *
	This is most appopriate method adopted to given Fair Market Value of the property under the given
6.2 Reason in support of the method adopted	Fair Market Value of the property dist
	circumstances
	the IRU
6.3 Observations or Qualifications	vat no 51, 53 & 54, in reference received from the over, it is found that old Khewat No. has been revised to new Revenue Record. It is pertinent to mention here that due to set it is not feasible to physically inspect each and every
1 The subject property is shown in Khew	it is found that old Knewat No. mas to mention here that due to
Income Tax Department, Panchkula, Howev	Record. It is pertinent to mean each and every
Khewat No. viz. 50, 52, 53, 54, 55 & 56 life	vat no 51, 53 & 54, ill literat No. has been revised to ver, it is found that old Knewat No. has been revised to ver, it is found that old Knewat No. has been revised to very Revenue Record. It is pertinent to mention here that due to Revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is pertinent to mention here that due to revenue Record. It is not feasible to physically inspect each and every record.
lurgency of the matter and time constraint	ver, it is found that old known to mention here that devery Revenue Record. It is pertinent to mention here that devery nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt, it is not feasible to physically inspect each and every nt.
Khewat/Khasra involved therein.	ot available with the concerned swallable.
urgency of the matter and time constraint Khewat/Khasra involved therein. 2. Sale deed of the subject property was no	ot available with the concerned officials. I on the basis of information/documents available. I on the basis of information/documents available.
7 RATES ADOPTED FOR VALUATION.	
L adopted as por	Wathi No. 343, Telland Controller 105 Decit
7.1 Standard lates door	Year 2022-23 related to subject property Year 2022-23 related to subject property adopted for arriving at the rates of land for the
Ploberty	ladonted for arriving de si
	1 1 1 1 1 1 1 1 1 1
	" worked out and has been worked out as
8 VALUATION as the subject pro	perty known as "Agricultural Land" has been worked out as
The Fair Market Value of the subject	for of property
ltmoef.	Fair Market Value of property
Date of Valuation	
SI, No. Date of Vo.	6668900.00
24.01.2023	
1 24.01.2023	Person
L	151012

Valuation Officer
Income Tax Department

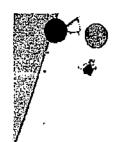




Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

	ne of Property :	Property No Distt. Ambai	. 16,	P.(C) No. 188/2004 H.No. 94/1.2, BC Bazar, Staff Road Ambala Ca
1	REFERENCE			
1.1	Office from which referer	ice.received		Tay Pacayon, Officer D. I.
1.2				Tax Recovery Officer, Panchkula
	received	ici Mulcii Leiele	ence	T.R.O./ Panch./2023-24/ 17 Dated 05.05,2023 &
1.3	Purpose of valuation	·	-	even No. 54 dated 13,06,2023 Determination of Fair Market Value of property.
1.4	Date(s) for which Valuatio	n is required	. 	24.01.2023
	Representative			
2				NA ····
3	COLLECTION OF DOCUM	IENTS / DETA:	ILS A	ND INSPECTION
3,1 .	Documents/details/informa Representatives of Revenue	ion furnished	by	Collector Rates of BC Bazar, Staff Road Ambala Cantt, Distt. Ambala for Year 2022.
3.2	Date of visit	9	1 1:	25.05.2023
			-1 Γ	
	Property was visit by the foll	owing persons	1 2 3.	.Er. Parveen Kumar,VO .Er. Debender Singh, AVO .Er. Anil Kumar Rajput, JE
1 <u>Pi</u>	ROPERTY REFERENCE	owing persons	1 2 3.	.Er. Parveen Kumar,VO .Er. Debender Singh, AVO
1 Na	ROPERTY REFERENCE ame, number (if any) mplete location of the prope	address and	1 2 3. 4.	.Er. Parveen Kumar,VO .Er. Debender Singh, AVO .Er. Anii Kumar Rajput, JE .Er Mahendra Singh, JE .er Mahendra Singh, JE
1 Na co	ROPERTY REFERENCE Tame, number (if any) The properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the pr	address and	1 2 3. 4.	.Er. Parveen Kumar,VO .Er. Debender Singh, AVO .Er. Anil Kumar Rajput, JE Er Mahendra Singh, JE
1 Pi 1 Na co. PR	ROPERTY REFERENCE ame, number (if any) mplete location of the prope ROPERTY DESCRIPTION and area	address and erty.	1 2 3. 4.	.Er. Parveen Kumar,VO .Er. Debender Singh, AVO .Er. Anil Kumar Rajput, JE .Er Mahendra Singh, JE .er Mahendra Singh, JE .nd & Building situated in BC Bazar, Staff Road .nbala Cantt, Distt. Ambala
1 PI 1 Na co PR Lan	ROPERTY REFERENCE Tame, number (if any) The properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the pr	address and erty.	1 2 3. 4. La An 76. Con	.Er. Parveen Kumar,VO .Er. Debender Singh, AVO .Er. Anii Kumar Rajput, JE .Er Mahendra Singh, JE .er Mahendra Singh, JE

-16	}						
I	Property No. 16, H.No. 94/1.2, BC Baz	ar, Staff Road Ambala Cantt, Distt. Ambala.					
7	METHOD OF VALUATION						
6.1		Land and building method (Collector Rates of property)					
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances					
6.3	Observations or Qualifications						
	rates of Land & Building as per the record pro 2. The property was inspected on 25.05.2023 of the building. The Valuation report is prepa Income Tax Department, Panchkula. The rate of Year 2023.	ty is prepared as on 24.01.2023 by applying the current oduced by T.R.O. Panchkula. B, the person in possession does not allow for inspection red on the basis of the sale deed recieved from TRO, is of Land and building are on the basis of collector rates the basis of information/documents available.					
7	RATES ADOPTED FOR VALUATION						
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates of BC Bazar, Staff Road Ambala Cantt, Distt. Ambala for Year 2022 related to subject property has been adopted for arriving at the rates of land for the subject property.					
8	VALUATION	· .					
	The Fair Market Value of the subject property has been worked out as under.						
SI. No.	<u>Date of Valuation</u>	Fair Market Value of property					
1	24,01,2023	3849160.00					
		<u> </u>					



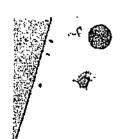
Annexure-I

ABSTRACT OF COST

Name of Property:

Property No. 16, H.No. 94/1.2, BC Bazar, Staff Road Ambala Cantt, Distt. Ambala.

S.No.	Description	Area	Unit	Rate	Amount (Rs.)
1	Land Area	76,22	Sq. Yds.	28000.00	2134160.00
	Construction/Building 'Cost	As	Per Annex	1715000.00	
				Total	3849160.00



Annexure-II

CONSTRUCTION/BUILDING COST

Name of Property:

Property No. 16, H.No. 94/1.2, BC Bazar, Staff Road Ambala Cantt, Distt. Ambala.

5.NO.	Description	Area	Unit	Rate	Amount (Rs.)
	Area	1715.00	Sq Ft	1000.00	1715000.00
, -		<u> </u>		Total	1715000.00
<u> </u>	يريد المام المام المام المام المام المام المام المام المام المام المام المام المام المام المام المام المام الم			° Say Rs.	1715000.00

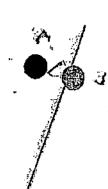


VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Namo	of Property : Property No. 17, F Ambala Cantt, Dis	l.No. 117, 117/A,93-A, BC Bazar, Staff Road tt. Ambala.
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
.1,2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Defermination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	NA .
	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furn/shed by Representatives of Revenue Department	Prevaling Collector Rates of BC Bazar, Staff Road Ambala Cantt, Distt. Ambala for Year 2023.
3.2	Date of visit	25.05.2023
3.3	Property was visit by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (If any) address and complete location of the property.	Land & Building situated in BC Bazar, Staff Road Ambala Cantt, Distt. Ambala
5 .	PROPERTY DESCRIPTION	
5.1	Land area	187 Sq Yds.
5.2	Type of construction and broad specification	Constructed Building and on plot measuring 187 Sq Yds, of land Area.
5.3	Period of Construction	Not Available

	<u>*</u>		P-02			
Pro	perty No. 17, H.No. 117, 117/A,93-A, BC	Ba	zar, Staff Road Ambala Cantt, Distt. Ambala.			
6	METHOD OF VALUATION .					
	Method adopted		Land and building method (Collector Rates of property)			
	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances			
6.3	6.3 Observations or Qualifications					
	 The valuation Report of the subject property is prepared as on 24.01.2023 by applying the current rates of Land & Building as per the record produced by T.R.O. Panchkula. The property was inspected on 25.05.2023, the person in possession does not allow for inspection of the building. The Valuation report is prepared on the basis of the sale deed recieved from TRO, Income Tax Department, Panchkula. The rates of Land and building are on the basis of collector rates of Year 2023. Hence the valuation report was prepared on the basis of information/documents available. 					
7	RATES ADOPTED FOR VALUATION					
7.1	Standard rates adopted as per subject property.		Prevaling Collector Rates of BC Bazar, Staff Road Ambala Cantt, Distt. Ambala for Year 2023 related to subject property has been adopted for arriving at the rates of land for the subject property.			
8	VALUATION					
	The Fair Market Value of the subject property has been worked out as under.					
SI. No.	Date of Valuation		Fair Market Value of property			
1	24.01.2023		11219000.00			



Annexure-I

ABSTRACT OF COST

Name of Property:

Property No. 17, H.No. 117, 117/A,93-A, BC Bazar, Staff Road Ambala Cantt, Distt. Ambala.

S.No.	Description	Area	Unit	Rate	Amount (Rs.)
1	Land Area	187.00	Sq. Yds.	28000.00	5236000.00
	Construction/Building Cost	As Per Annexure-II			5983000.00
		·		Total	11219000.00

Annexure-II

CONSTRUCTION/BUILDING COST

Name of Property:

Property No. 17, H.No. 117, 117/A,93-A, BC Bazar, Staff Road Ambala Cantt, Distt. Ambala.

S.No.	Description	Vica	Unit	Rate	Amount (Rs.)
]	Arda	5983.00	Sq Ft	1000.00	5983000.00
		5963000.00			
Say Rs.					5983000.00



VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	of Property :	Property No. 18 :- Shahzadpur, Tehs	274 Kanal 6 Maria in Village Jatwar, Sub-Tehsil, I Nariangarh, Distt. Ambala
i	REFERENCE		
1.1	Office from which referen	ce received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received		T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023
1.3	Purpose of valuation		Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation	on is required	24.01.2023
2	Representative		Revenue record received from Naib Tehsildar Shahzadpur Tehsil, Distt. Ambala.
3	COLLECTION OF DOC	IMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/inform Representatives of Rever	nation furnished by	 Prevaling Collector Rates of Village Jatwar, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Shahzadpur, shown data during Joint inspection as per their official records.
3.2	Date of visit		25.05.2023
3.3	Property was visited by t	he following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	 ,	
4.1	Name, number (if complete location of the		1. Agricultural Land in Marla Village Patvi, Tehsil Narlangarh, Distt. Ambala 2. The subject property is shown in Khewat no viz. 222, 222, 222, 466, 246/247, 426, 249, 202, 202, 327, 202, 327, 622, 561, 426, 461, 426, 461, 426, 199, 200, 467, 467 & 467 in reference received from the TRO, Income Tax Department, Panchkula.
. 5	PROPERTY DESCRIPT	ION	
5.1	Land area		Agriculture Land in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Nariangarh, Distt. Ambala of Area 274 Kanal 4 Maria
5.2	Type of construction and	broad,specification	Not applicable
5.3	Period of Construction		Not applicable

Valuation Officer
Income Tax Department
Chandigath

Date of Valuation

24.01.2023

对于国际的国际的国际的国际的国际的国际的国际

SI. No

District Valuation Officer
Income Tax Department
Chandigarh

Fair Market Value of property

104293750,00

P-03 Annexure-I

Fair Market Value of Property

Property No. 18:- 274 Kanal 6 Marla in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Nariangarh, Distt. Ambala

Collector Rates of Village Patvi, Sub Tehsil Shahzadpur Distt. Ambala for Year 2022-23

	MICCOT NOV				Amount	Remarks
.No.	Description of property	Area	Unit	Rates	uh Taheil Sha	hzadour, Tehsil
A	Description of property Property No. 18:- 274 Ka	nal 6 Marla Narian	in Villa garh, Di	ge Jatwar, S stt. Ambala		,
	Khewet Na. 222 Khatoni No.	27.950	Kanal	375000.00	10481250.00	
2	323 (20 Kanal 18 Maria) Khewet No. 222 Khatoni No.	16.000	Kanal	375000.00	600,000,00	:
	323 (20 Kanal 18 Maria) Khewet No. 222 Khatoni No.	18.700	Kana	375000.00	7012500.00	
3	323 (20 Kanal 17 Marla) 9	25,800	Kanal	375000.00	9675000.00	
4	Khewet No. 327 Khatoni No. 446 (25 Kanal 16 Maria)		 	375000.00	6693750.00	
5	Khewet No. 246-247 Khatoni No. 356-357 (17 Kanal 17	17.850	Kanal	·		
6	Marjal Khewet No. 426 Khatoni No. 564 (11 Kanal 10 Marja)	11.500	Kanal	375000,00	4312500.00	,
7	Khewet No. 249 Khatoni No. 188 (51 Kanal 13 Marla)	51.650	Kanal	375000.00	19368750.00	Circle rates per Acre = RS.
8	Khewet No. 202 Khatoni No.	5.150	Kanal	375000.00	1931250.00	30,00,000/- Rate per Kanala 3,75,000/-
9	290 (5 Kanal 3 Maria) Khewet No. 202 Khatoni No.	10.350	Kanal	375000.00	3881250.00	. :
10	290 (10 Kanal 7 Marla) Khewet No. 327 Khatoni No.	17.350	Kanal	375000.00	6506250.00	
	466 (17 Kanal 7 Marla) .	9.300	Kanal	375000.00	3487500.00	
11	Khewet No. 202 Khatoni No. 290 (9 Kanal 6 Maria)	9.500	Nation			1
12	Khewet No. 327 Khatoni No. 466 (9 Kanal 0 Marla)	9,000	Kana!	375000.00	3375000.00	
13	Khewet No. 467 Khatoni No. 622 (5 Kanal 2 Maria)	5.100	Kanal	375000.00	1912500.00	
14	Khewet No. 461 Khatoni No. 613 (24 Kanai 1 Maria)	24.050	Kanal	375000.00	9018750.00	



	<u> </u>	274,200	Kanal		104293750.00	
22 ·	Khewet No. 467 Khatoni No. 627 (3 Kanal 4 Marla)	3.200	Kanal	375000.00	1200000.00	30,00,000/- Rate per Xenal= 3,75,000/-
21	Khewet No. 467 Khatoni No. 622 (2 Kanal 18 Marla)	2,900	Kanal	375000.00	1087500.00	Circle rates per Acre = Rs,
20	Khewet No. 467 Khatoni No. 622 (0 Kanal 6 Marla)	0.300	Kənal	1000000.00	300000.00	Kanal= 10.00.000/-
19	Khewet No. 200 Khatoni No. 284 (0 Kanal 14 Maria)	0.700	Kanal	1000000,00	700000.00	: Circle rates per Maria = Rs. 50,000/- Rate per
18	Khewet No. 199 Khatoni No. 188 (7 Kanal 10 Marla)	0.400	Kanal'	1000000.00	400000.00	Kanal≈ 3,75,000/-
17	Khewet No. 426 Khatoni No. 569 (8 Kanal 0 Marla)	8.000	Kanal	. 375000.00	3000000.00	Rs. 50,000/- Rate per Kanal= 10,00,000/- Circle rates per Acre = Rs 30,00,000/- Rate per
16	Khewet No. 461 Khatoni No. 188 (0 Kanal 19 Maria)	0.950	Kanal	1000000.00	950000.00	30,00,000/- Rate per Kanal = 3,75,000/- Circle rates per Maria =
15	569 (8 Kanal O Maria)	8.000	Kanal	375000.00	3000000.00	

	Fair Market Value of Property	<u> </u>	
Cost of Land		104293750.00	
	_		

Note: As per the notification of collector Rates for Year 2022-23, area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New share holder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of Residential property.

Valudtidispiticer Income Tax Department Chandigarh





VALUATION REPORT

. Complia	Ance of Direction of Hon'ble Supreme C	ON REPORT Ourt - M/s Raiganj Consumer Forum Vs Union of
Name of	Property: Property No. 19:- Ratvi, Tehsil Naral	Curt - M/s Raiganj Consumer 10. (C) No. 188/2004 Land measuring 55 kanal 7 Maria in Village Ingarh District Ambala. Available for sale land is inclosed. The rest of the land is under litigation on revenue authorities enclosed).
1 R	EFERENCE KACEAG TECEIVED TO	om revenue authorities ou
1.1 0	flice from which reference received	Tax Recovery Officer, Panchkula
1.2 Le	etter no. and date under which reference	T.R.O./ Parich./2023-24/ 17 Dated US.03.05
<u>-</u> -	urpose of valuation	even No. 54 dated 13.06.2023 Determination of Fair Market Value of property.
	ate(s) for which Valuation is required	24.01.2023.
. 2 <u>R</u>	Representative	Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala.
3 0	COLLECTION OF DOCUMENTS / DETAILS	
3.1 D	Documents/details/information furnished by Representatives of Revenue Department	1. Prevaling Collector Rates of Village Patvi, Tehsil Nariangarh, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Naralngarh Shown data during Joint inspection as per their official records.
3,2	Date of visit	25.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	Tehsil
	Name, number (if any) address and complete location of the property:	1. Agricultural Land in Marla Village Patvi, Tehsil Nariangarh, Distt. Ambala 2. The subject property is shown in Khewat no 438, 38, 32, 26, 50, 26, 33, 26 & 50 in reference received from the TRO, Income Tax Department, Panchkula.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Patvi, Tehsil Nariangarh, Distt. Ambala of Area 55 Kanal 7 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

1	P-0 P-0 P-0 P-0 P-0 P-0 P-0 P-0
A	perty No. 19:- Land measuring 55 kanal 7 Maria in Village Patvi, Tehsil Naraingarh District igation (detail received from revenue authorities enclosed. The rest of the land is under Melhod adopted
lit	igation (detail reserved land is 10 kg anal 7 Maria in 1985)
	6 METHOD OF White Town revenue M. Detail englage Patvi, Tehsil Naraingarh District
	Method adopted
	rooptee)
6	.2 Reason in support of the mou
	.2 Reason in support of the method adopted Land and building method (Collector Rates of property)
6.	3 Observations or Qualifications This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
	1. The subject - Circumstances
1	received from the property is shown to
	urgency of the matter and time constraint, it is not feasible to physically inspect each and every 3. The Total land area swilable with the conserved are to
	Khewat/Khasra involved and time constraint is a pertinent to mention here that due to
- 1	14. Sale dead The United the Individual to physically increase and every
ĺ	13. The Total Inc. 1 available with the
	total Landship anchkula, but as a maria shown in the reference received from Too.
	3. The Total land area 55 Kanal 7 Marla shown in the reference received from TRO, Income Tax total Land Area shows 10 Kanal 1 Marla. However, the Valuation Report is prepared for total land area as per the reference received from Report is prepared for total land area.
	4. Hence the will as per the reference will be valuation Report is prepared for total land area
	total Land Area shows 10 Kanal 1 Maria. However, the Valuation Report is prepared for total land area of 55 Kanal 7 Maria as per the reference recieved from TRO, Income Tax of 55 Kanal 7 Maria as per the reference recieved from TRO, Income Tax Department, Chandigarh. 4. Hence the valuation report was prepared on the basis of information/documents available. RATES ADOPTED FOR VALUATION
7	RATES Apon available.
7.1	RATES ADOPTED FOR VALUATION Standard rates adopted to the basis of information/documents available.
[gropost.
8	IVALITATION 1 In a serial property has been adopted for arriving at
- 1	The Fair Market VI.
	worked out as under.
SI. No.	Date to the Parity Known as "Agricultural Land" has been
1	Fair Market Value of property
	24.01.2023
	20756250.00
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P-03 Annexure-l

Fair Market Value of Property

Property No. 19: Land measuring 55 kanal 7 Maria in Village Patvi, Tehsil Naraingarh District
Ambala. Available for sale land is 10 K-1 M. Detail enclosed. The rest of the land is under
[Itigation (detail received from revenue authorities enclosed).

Collector Rates of Village Patvi, Tehsil Narlangarh, Distt. Ambala for Year 2023

	Description of property	_Àrea	Unit	Rates	Amount	Remarks
S.No.	Property No. 19:- Land meast Naraingarh District Ambala. A enclosed. The rest of the land rovenue authorities enclosed)	і, ретал				
1	Khewet No. 45 Khotoni No.62 (O Kanal 10 Maria)	0.500	Kanal	1500000.00	750000.00	Circle rates per Sqyd = Rs 3,000/- Rate per Kanal=
2	Khewet No. 50 Khotoni No.68 (0 Kanai 8 Maria)	0.400	Kanal	1500000.00	600000.00	15.00.000/-
3	Khewet No. 51 Khotoni No.69 (7 Kanal 11 Maria)	7.550	Kanai	375000.00	2831250.00	Circle rates per Acre = Rs. 30,00,000/- Rate per Kanol= 3,75,500/-
1 -	Khewet No. 80 Khotoni No.101 (1 Kanai 12 Maria)	1.600	Kanal	1500000.00	2400000.00	Circle rates per Sqyd = Rs. 3,000/- Rate per Kanal= 15,00,000/-
	·	10.050	Kanal		6581250.00	

Fair Market Valu	se of Property
Cost of Land	6581250.00
Note: This valuation Report is of Land Area 1	0 Kanal 1 Marla.
Note; As per the notification of collector Rates f Soyd will be considered as the Residential prope respective Khewat. Therefore in this valution rep been adopted as collector Rates of Residential pro-	for Year 2022-23, Area of Land less than 1000 orty if being purchased by New shareholder in port , Rates for area less than 1000 Sqyd ha

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VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Ralganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Non	India or Ors -	<u>W.</u>	P.(C) No. 188/2004 28 Kanal 10 Marla Villago Patvi, Tehsil
нап	e of Property : Property No. 2 Naraingarh Dis) :- tric	Ambala.
1			
1.1	REFERENCE Office from which reference received	7	Tax Recovery Officer, Panchkula
		_	TR O / Panch /2023-24/ 17 Dated 05.05.2023 &
1.2	Letter no. and date under which reference received	æ	1 No. EX dated 13.00.2023
1.3			Determination of Fair Market Value of property.
1.4		\dashv	24.01.2023. *
2	Representative	\dagger	Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala.
3	COLLECTION OF DOCUMENTS / DETAIL	_I_ LS	AND INSPECTION
3.1			 Prevaling Collector Rates of Village Patvi, Tehsil Sahajadpur, Distt. Ambala for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Naraingarh Shown data during visit as per their official records.
3.2	Date of visit	†-	25,05.2023
3,3	Property was visited by the following persons		1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	_	
4.1	Name, number (if any) address and complete location of the property.		1. Agricultural Land in Maria Village Patvi, Tehsil Narlangarh, Distt. Ambala 2. The subject property is shown in Khasra No. 42/7 & Khasra No. /10/2/2, 6/6/2, 16, 5/1/1/1, 1/1/2, 10/2/1, 11/1, 6/5, 6/1, 14, 15 in reference received from the TRO, Income Tax Department, Panchkula.
5	PROPERTY DESCRIPTION		
5.1	Land area		Agriculture Land in Village Patvi, Tehsil Nariangarh, Distt. Ambala of Area 28 Kanal 10 Marla
5.2	Type of construction and broad specification		Not applicable
5.3	Period of Construction		Not applicable s

	_	
		P-02
Pedoa	rty No. 20 :- 28 Kanal 10 Maria Villago Pi	ntvi, Tehsil Naraingarh District Ambala.
6	METHOD OF VALUATION	- Collector Sator of
	Method adopted 9	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6,3	Observations or Qualifications	n. 42/7 & Khasra No. /10/2/2, 6/6/2, 16, 5/1/1/1, 1/1/2, elved from the TRO, Income Tax Department, Panchkula
	Department, Panchkula, but as per the report total Land Area shows 5 Kanal 12 Maria. How	erned officials. In the refernce received from TRO, Income Tax recleved from Naib Tehsil, Shahzadpur, Distt. Ambala, the recleved from Naib Tehsil, Shahzadpur, Distt. Ambala, the ever, the Valuation Report is prepared for total land area ever, the Valuation Report is prepared for total land area leved from TRO, Income Tax Department, Chandigarh. In the basis of information/documents available.
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	 Prevaling Collector Rates of Village Patvi, Tehsil Nariangarh, Distt. Ambala for Year 2022-23 related to subject property has been adopted for arriving at the
	·	rates of land for the subject property.
8 -	VALUATION	rates of land for the subject property.
8 -	VALUATION The Fair Market Value of the subject ment worked out as under.	rates of land for the subject property.
	The Fair Market Value of the subject ment worked out as under.	rates of land for the subject property. cloned property known as "Agricultural Land" has been Fair Market Value of property
8 Sl. No	The Fair Market Value of the subject ment worked out as under.	rates of land for the subject property. tioned property known as "Agricultural Land" has bee

P-03 Annexure-1

Fair Market Value of Property

Property No. 20:- 28 Kanal 10 Maria Villago Patvi, Tehsii Naraingarh District Ambala.

Collector Rates of Village Patvi, Tehsil Sahaladpur, Distt-Ambala for Year 2022-23

			1 00.15	Rates	Amount	Remarks
S.No.	Description of property	Area	Unit			-
A	Property No. 20 :- 28 Kanal 10 Ambala) Marla Vii	lage Pati	ii, Teh s ii Nara	ingarii District	
	Kliasra No. 42/7 (20 Kanal 0 Maria)	20,000	Kanal	375000.00	7500000.00	Circle roles per acre = 8: 30,00,000/- Rate per Kanal= 3,75,000/-
2	Khasra No. /10/2/2, 6/6/2, 16, 5/1/1/1, 1/1/2, 10/2/1, 11/1, 6/5, 6/1, 14, 15 (8 Kanal 10 Marla)	8,500	Kanal	375000.00	3187500.00	:
		28.500	Kanal		10687500.00	

	17	Fair Market Value of Property	
Cost of Land	_	_s 10587500.00	<u> </u>



VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	of Property: Property No. 21 Tehsil Nariangar	:- 44 Kanal 14 Maria Village Kherki Manakpur, Iı, Distt. Ambala
1	REFERENCE	•
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24,01.2023
2	Representative .	Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala.
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	 Prevaling Collector Rates of Village Kherki Manakpur, Tehsil Nariangarh, Distt. Ambala for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Naraingarh Tehsil Distt. Ambala supplied data during Joint inspection as per their official records.
3.2	Date of visit	25.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	Agricultural Land in Marla Village Kherki Manakpur, Tehsil Nariangarh, Distt. Ambala The subject property is shown in Khewat no 188, in reference received from the TRO, Income Tax Department, Panchkula. However, it is shown in Khewat/Khasra No. 266 in current revenue record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Kherki Manakpur, Tehsil Nariangarh, Distt. Ambala of Area 44 Kanal 14 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

4	
1	

6.2

6.3

7

7.1

8

property.

VALUATION

METHOD OF VALUATION

Observations or Qualifications

RATES ADOPTED FOR VALUATION

Standard rates adopted

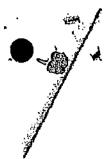
Method adopted

roperty No. 21 :- 44 Kanal 14 Marla Village Kherki Manakpur, Tehsil Nariangarh, Distt. Ambala Land and building method (Collector Rates of property) Reason in support of the method adopted This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances 1. The subject property is shown in Khewat No 188 in reference received from the TRO, Income Tax Department, Panchkula. However, it is shown in Khewat No. 266 in current revenue record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to The first formal sections of the second section of the second section of the second second second second section second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s physically inspect each and every Khewat/Khasra involved therein. 2. Sale deed was not available with the concerned officials. * 3. Hence the valuation report was prepared on the basis of information/documents available. as per subject Prevaling Collector Rates of Village Kherki Manakpur. Tehsil Nariangarh, Distt. Ambala for Year 2022-23 related to subject property has been adopted for

arriving at the rates of land for the subject property.

	The Fair Market Value of the subject worked out as under.	mentioned	property	known	as	"Agricultural	Land"	has	been
SI. No.			<u>Fa</u>	ir Mar	ket	Value of pro	perty		
			• •						
1	24.01.2023		•	1	06	16250.00			

Income Tax Department Chandigarh



P-03

Annexure-1

Fair Market Value of Property

Property No. 21:- 44 Kanal 14 Maria Village Kherki Manakpur, Tehsil Nariangarh, Distt.

Ambala Collector Rates of Villago Kherki Manakpur, Tehsil Nariangarh, Distt. Ambala for

	1	<u>Ye</u>	<u>ar 2022</u>	-23		•
S.No.		Area	Unit	Rates	Amount	Remarks
۸	Property No. 21 :- 44 Kon Nor	al 14 Mari: langarh, Di	village stt. Amb	Kherki Mana	kpur, Tehsil	
1	Khewet No. 188 Khatoni No. 271 (22 Kanal 7 Meria)	22,350	Kanal	237500.00	5308125.00	
	Kliewet No. 188 Khatoni No. 271 (22 Kanai 7 Maria)	7.450	Kanal-	237500,00	1769375.00	Circle rates per Acre = Rs 19,00,000/- Rate per
	Khewet No. 188 Khatoni No. 271 (22 Kanal 7 Maria)	14.900	Kanal	237500.00	3538750.00	Kanal= 237500/-
		44.700	Kanal		10616250.00	<u> </u>

		 Fair	Market V	alue of	Property		 	
Cost of Land						10616250,00	 <u> </u>	
L	.						 	:

VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name of Property : Shahzadpur, Distt. Ambala 1 REFERENCE 1.1 Office from which reference received 1.2 Letter no. and date under which reference received 1.3 Purpose of valuation 1.4 Date(s) for which Valuation Is required 1.5 Representative 1.6 Representative 1.7 Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala. 2 Representative 3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 1.1 Documents/details/information furnished by Representatives of Revenue Department Physical State of Visit Shahzadpur, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 3.2 Date of visit 25.05.2023 3.3 Property was visited by the following-persons 1. Freven Kumar, VO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4.Er Mahendra Singh, JE 4.Er Mahendra Singh, JE 5.The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 5 PROPERTY DESCRIPTION Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla Not applicable Not applicable Not applicable			F.(C) No. 100/2007				
1.1 Office from which reference received 1.2 Letter no. and date under which reference received 1.3 Purpose of valuation 1.4 Date(s) for which Valuation is required 2 Representative 3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3.1 Documents/details/information furnished by Representatives of Revenue Department 4 Property was visited by the following persons 3.2 Date of visit 3.3 Property was visited by the following persons 4 PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 4 PROPERTY REFERENCE 5.1 Type of construction and broad specification 5.2 Type of construction and broad specification 5.2 Type of construction and broad specification 6 Determination, 2015; 7.R.O./ Panch./2023-24/17 Dated 05.05.2023 Determination of Fair Market Value of property. 24.01.2023. Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala Distoration Naraingarh Tehsil Distt. Ambala Collector Rates of Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 25.05.2023 1.E. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Amil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4. PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5.1 Agricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 5.2 Type of construction and broad specification Not applicable	Name	of Property : Property No. 22 :- Shahzadpur, Distt	149 Kanal 11 Marla Village Dabkora, Sub-Tensil, . Ambala				
1.2 Letter no. and date under which reference received 1.3 Purpose of valuation 1.4 Date(s) for which Valuation is required 2 Representative Revenue record received from Naib Tehsildar Naraingarh Tehsil Dist. Ambala. 3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3.1 Documents/details/information furnished by Representatives of Revenue Department Pressil, Shahzadpur, Dist. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Dist. Ambala Shown data during Joint inspection as per their official records. 3.2 Date of visit 3.3 Property was visited by the following persons 4 PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5 PROPERTY DESCRIPTION 5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Dist. Ambala of Area 149 Kanal 11 Marla 5.2 Type of construction and broad specification Not applicable	1	REFERENCE					
1.3 Purpose of valuation 1.4 Date(s) for which Valuation is required 2. Representative 3. COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3.1 Documents/details/information furnished by Representatives of Revenue Department 3.1 Date of visit 3.2 Date of visit 3.3 Property was visited by the following-persons 4. PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5.2 Type of construction and broad specification 5.2 Type of construction and broad specification 1. Prevaling Collector Rates of Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department, Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 25.05.2023 1. Er. Parveen Kumar, NO 2. Er. Debender Singh, AVO 3. Er. Mail Kumar Rajput, JE 4. PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla 5.2 Type of construction and broad specification Not applicable	1,1	Office from which reference received					
1.3 Purpose of valuation 1.4 Date(s) for which Valuation is required 2 Representative Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala. 3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3.1 Documents/details/information furnished by Representatives of Revenue Department Officials. 3. Concerned Revenue Department Officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23: 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 3.2 Date of visit 3.3 Property was visited by the following persons 4. Property was visited by the following persons of the property. 4. PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5. PROPERTY DESCRIPTION 5.1 Land area Determination of Fair Market Value of property. 24.01.2023. Revenue record received from Naib Tehsildar Naraingarh Tehsil Obst. Ambala of Area 149 Kanal 11 Marla Not applicable	1.2	1					
2 Representative Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala. 3.1 Documents/details/information furnished by Representatives of Revenue Department 3.2 Date of visit 3.3 Property was visited by the following-persons 4 PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5 PROPERTY DESCRIPTION 5.1 Land area Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala 1. Prevaling Collector Rates of Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 25.05.2023 1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. Er Mahendra Singh, JE 4 PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5 PROPERTY DESCRIPTION 5 PROPERTY DESCRIPTION 5 Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla 5.2 Type of construction and broad specification Not applicable	1.3		Determination of Fair Market Value of property.				
Naraingarh Tehsil Distt. Ambala. 3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3.1 Documents/details/information furnished by Representatives of Revenue Department 3.2 Date of visit 3.3 Property was visited by the following persons 4 PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5 PROPERTY DESCRIPTION 5.1 Land area Not applicable Name of Construction and broad specification Not applicable Name of Construction and broad specification Not applicable 1. Prevaling Collector Rates of Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 25.05.2023 1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4.Er Mahendra Singh, JE 5. PROPERTY DESCRIPTION Agricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. Not applicable Not applicable	.1.4	Date(s) for which Valuation is required					
3.1 Documents/details/information furnished by Representatives of Revenue Department 1. Prevaling Collector Rates of Village Dabkora, SubTehsil, Shahzadpur, Distt. Ambala for Year 2022-23; 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 3.2 Date of visit 3.3 Property was visited by the following persons 1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. Er Mahendra Singh, JE 4. PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 5.1 Name, number (if any) address and complete location of the property. 5.2 PROPERTY DESCRIPTION 5.3 Type of construction and broad specification 1. Prevaling Collector Rates of Village Dabkora, SubTehsil, Shahzadpur, Distt. Ambala for Year 2022-23; 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 25.05.2023 1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil	2	Representative	Revenue record received from Naib Tehsildar Naraingarh Tehsil Distt. Ambala.				
Representatives of Revenue Department Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23: 2. Salo deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint inspection as per their official records. 3.2 Date of visit 3.3 Property was visited by the following persons 1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. PROPERTY REFERENCE 4.1 Name, number (if any) address and complete location of the property. 1. Agricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 5.2 PROPERTY DESCRIPTION 5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla Not applicable	3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION				
3.3 Property was visited by the following persons 1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4.1 Name, number (if any) address and complete location of the property. 1. Agricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 5. PROPERTY DESCRIPTION 5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla Not applicable	3.1	Documents/details/information furnished by Representatives of Revenue Department	Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil, Shahzadpur, Distt. Ambala Shown data during Joint				
2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4.1 Name, number (if any) address and complete location of the property. 5.2 Type of construction and broad specification 2. Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE 4.Er Mahendra Singh, JE 5.A PROPERTY REFERENCE 5.A Apricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla 5.2 Type of construction and broad specification 5.3 Not applicable	3.2	Date of visit	25.05.2023				
1. Agricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla Not applicable	3.3	Property was visited by the following persons	2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE				
1. Agricultural Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla Not applicable	4	PROPERTY REFERENCE					
5.1 Land area Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla Not applicable		Name, number (if any) address and	Shahzadpur, Distt. Ambala 2. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department,				
Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla 5.2 Type of construction and broad specification Not applicable	5	PROPERTY DESCRIPTION	·				
Note no display	5.1	Land area	Agriculture Land in Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala of Area 149 Kanal 11 Marla				
5.3 Period of Construction Not applicable	5.2	Type of construction and broad specification	Not applicable				
	5.3	Period of Construction	Not applicable				

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Det	· · · · · · · · · · · · · · · · · · ·	P-02			
ope	erty No. 22 :- 149 Kanal 11 Maria Village	Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala			
6	METHOD OF VALUATION				
	Method adopted	Land and building method (Collector Rates of property)			
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances			
6.3	Observations or Qualifications	4 % 20 in reference			
	1. The subject property is shown in Khewat no 1/1, 15, 7, 7, 7, 8, 18, 9, 4, 19, 4, & 20 in reference received from the TRO, Income Tax Department, Panchkula. 2. Sale deed was not available with the concerned officials. 3. The Total land area 149 Kanal 11 Marla shown in the reference received from TRO, Income Tax Department, Panchkula; but, as per the report received from Naib Tehsil, Shahzadpur, Distt. Ambal Department, Panchkula; but, as per the report received from Naib Tehsil, Shahzadpur, Distt. Ambal Department, Panchkula; but, as per the report received from Naib Tehsil, Shahzadpur, Distt. Ambal Tax Department, Chandigarh. 4. Hence the valuation report was prepared on the basis of Information/documents available. 4. Hence the valuation report was prepared on the basis of Information/documents available. 5. Prevaling Collector Rates of Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23 Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23 related to subject property has been adopted for related to subject property has been adopted for arriving at the rates of land for the subject property				
	3 VALUATION The Fair Market Value of the subject mentioned property known as "Agricultural Land" has be				
8	VALUATION Was Sair Market Value of the subject mentioned property Nite.				
	worked out as under	Fair Market Value of property			
al N-	not Valuation	1000			
SI. No	, , , , , , , , , , , , , , , , , , , ,	58781250.00			
	24.01.2023				
1					

-Valuation officer

Chandigarh

Income Tax Department

P-03 Annexuro-l

Fair Market Value of Property

Property No. 22:- 149 Kanal 11 Maria Village Dabkora, Sub-Tehsil, Shahzadpur, Distt. <u>Ambala</u>

Collector Rates of Village Dabkora, Sub-Tehsil, Shahzadpur, Distt, Ambala for Year 2022-23

S.No.	Description of property							
٨	Property No. 22 :- 140 V	Area	Unit	Rates	Amount	Remarks		
	Property No. 22:- 149 Kanal 11 Marla Village Dabkora, Sub-Tehsil, Shahzadpur, Distt.							
1								
2	Khewet/ Khotoni No. 1/1 (1 Kanal 19 Maria)	1,950	Kanal	1500000.00	2925000.00	Circle rates per Snytl = Rs. 3000/- Rate per Kanals 15.00.000/		
	Khewet No.15 Khotoni No.15 · (6 Kanal 11 Maria)	6,550	Kanal	375000.00	2456250,00	Circle rates per Acre = Rs. 30,00,000/- Rate per tangl= 3,75,000/-		
3	Khewet No.7 Khotoni No. 5 (O Kanal 9 Marla)	0.450	Kanal	1500000.00	675000.00	Chele rates per Sqyd = fls. 3000/- flate per Xanala 15.00.000/		
4	Khewet No.7 Khotoni No.7 (7 Kanal O Maria)	7.000	Kanal	375000.00	2625000.00			
5	Khewet No. 7 Khotoni No.7 (9 Kanal 18 Maria)	9.900	Kanal	\$75000.00	3712500.00			
6	Khewet No. 8 Khotoni No. 8 (7 Kanal 4 Maria)	7,200	Kanal	375000,00	2700000.00			
7	Khewet No.18 Khotoni No.18 (18 Kanal 7 Maria)	18.350	Kanal	375000.00	6881250.00			
8	Khewet No. 9 Khotoni No. 9 (34 Kanal O Maria)	34.000	Kanal	375000.00	12750000.00	Circle rates per Acre # Rs. 35,00,000/- Rate per Kanol# 4,37,500/-		
9	Khewet No. 4 Khotoni No. 4 (11 Kanal 2 Marla)	11.100	Kanal	37500Q.00	4162500.00			
10	Khewet No.19 Khotoal No. 19 · (16 Kanal 6'Marla)	16.300	Kanal	375000.00	6112500.00]		
11	Khewet No. 4 Khotoni No. 4 (8 Kanal 17 Maria)	8.850	Kanal	375000.00	3318750.00			
12	Khewet No. 20 Khotoni No.20 (27 Kanal 18 Maria)	27.900	Kanal	375000.00	10462500.00			
		149.550	Kanal	• _	58781250,00	<u>i</u>		

	Fair Market Value of Propert	ty
Cost of Land	•	58781250.00

Note: As per the notification of conector Rates for Year 2022-23, Area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New share holder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of Residential property.

--- Valuation Officer

Income Tax Department Chandigarh



VALUATION REPORT

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Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

ame (of Property: Property No. 23:-	200 Kanal 7 Maria Village Derra, Nariangarh,
	Distt. Ambala	,
	REFERENCE Office from which reference received	Tax Recovery Officer, Panchkula
	Letter no. and date under which reference	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023
1.3	received Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Revenue record received from Naib Tehsildar Naraingarit Tehsil Distt. Ambala.
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	the state of the state of burn	 Prevaling Collector Rates of Village Derra, Nariangarh, Distt. Ambala for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Nariangarh Shown data during Joint inspection as per their official records.
3.	2 Date of visit	25.05.2023
3.	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	Le 4 3 - No. 11 and in Mileon Dorra Mariangarh
4,	. ee	1. Agricultural Land in Village Derra, Nariangach, Distt. Ambala 2. The subject property is shown in Khewat no 108, 268 & 268, in reference received from the TRO, Income Tax Department, Panchkula, However, it is shown in Khewat No. 477, 478, 734, 735, 733 & 732 in current revenue record.
5	PROPERTY DESCRIPTION	
5.1		Agriculture Land in Village Derra, Nariangarh, Distt. Ambala of Area 200 Kanal 7 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

		P-02			
<u> </u>	Property No. 23:- 200 Kanal 7 Marla	Village Derra, Nariangarh, Distt. Ambala			
6	METHOD OF VALUATION				
6.1	Method adopted	Land and building method (Collector Rates of property)			
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances			
6.3	Observations or Qualifications				
	1. The subject property is shown in Khewat no 108, 268 & 268 in reference received from the TRO, Income Tax Department, Panchkula. However, it is shown in Khewat No. 477, 478, 734, 735, 733 & 732 in current revenue record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein. 2. Sale deed was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of Information/documents available.				
7	RATES ADOPTED FOR VALUATION				
7.1	1 1 1	Prevaling Collector Rates of Village Derra, Nariangarh, Distt. Ambala for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.			
8	VALUATION VALUATION				
	The Fair Market Value of the subject mentioned property known as Agriculture				
SI. N		Fair Market Value of property			
	Of Date of Tarent				
1	24.01,2023	50087500.00			
Τ.	~4.07.00-0	<u> </u>			

Valuation Officer
Income Tax Department
Chandigarh



P-03 Annexure-1

Fair Market Value of Property

Property No. 23: 200 Kanal 7 Marla Village Derra, Nariangarh, Distt. Ambala

Collector Rates of Village Derra, Nariangarh, Distt. Ambala for Year 2022-23

<u> </u>	Description of property	Area	Unit	Rates	Amount	Remarks
S.No.	Property No. 23 t- 200 Kan	al 7 Marla Amba	Village	Derra, Narlar	ngarh, Distt.	,
 				250000.00	22912500.00	
	Khewet/ Khotoni No. 477-478 (91 Kanal 13 Marla)	91,650	Kanal	250000.00		Circle rates per Acre = As
1	Khewet/ Khotoni Nd. 734-735 (36 Kanal 5 Marla)	36.250	Kanal	250000.00	9082300.00	20,00,000/- Rain per Kanala 2,50,000/-
3	Khewet/ Khotoni No. 733-732	72.450	Капа	250000.00	18112500.00	
-	(72 Kanal 9 Maria)	200,350	Kanal		50087500.00	

	Fair Market Value of Property		
Cost of Land		50087500.00	
Cost of calla			

- Valuation (files

Income Tax Department Chandigarh



, 	T. Comments	, b-or
· Car	npliance of Direction of Havil	ION REPORT
	India and	ION REPORT Court - M/s Raiganj Consumer Forum Vs Union of P.(C) No. 188/2004
Name	- OI PIONOPPINA	
	Narian (Narian)	- 62 Kanal 10 Maria Village Hamidpur, Tehsil
11_	REFERENCE Nariangaris, Disti	: Ambala
1.1	Office from which reference received	
1.2	l elter pe	Tax Recovery Officer, Panchkula
1	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 &
1.3	Purpose of valuation	leven No. E4 dated 13.(lb.2043
1.4		Determination of Fair Market Value of property.
1,-1	Date(s) for which Valuation is required	24.01.2023
2	Representative	Revenue record received from Naib Tehsildar
	_	Naraingarh Tehsil Distt. Ambala.
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furnished by	La De Live Collector Pates of Village Hamidpur,
	Representatives of Revenue Department	Imple II Mariamadah Diett Amnala IOI 1001 4044
1		2. Sale deed was not available with the concerned
1		officials
	. [3. Concerned Revenue Department Official,
		Naraingarh Tehsil Distt. Ambala supplied data during
		Joint inspection as per their official records.
3,2	Date of visit	25.05,2023
3,3	Property was visited by the following persons	1.Er. Parveen Kumar VO
		2.Er. Debender Singh, AVQ
	[.	3.Er. Anil Kumar Rajo P. J. Est.
		4:Er Mahendra Singh DE
4	PROPERTY REFERENCE	T-L-21
4.1	Name, number (if any) address and	1. Agricultural Land in Maria Village Hamidpur, Tehsil
	complete location of the property.	Nariangarh, Distt. Ambala
		2. The subject property is shown in Khewat no 33/34, in reference received from the TRO, Income Tax
		Department, Panchkula. However, it is shown in
		Khewat/Khasra No. 353 in current revenue record.
	.	(distributed the same at series of the same series
5	PROPERTY DESCRIPTION	
		Agriculture Land in Village Hamidpur, Tehsil
5.1	Land area	Nariangarh, Distt. Ambala of Area 62 Kanal 10 Marla
		Lighted Annual of Vice of Vallet to Applie
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

		F-02			
Pr	operty No. 24 :- 62 Kanal 10 Marla Villa	ge Hamidpur, Tehsil Nariangarh, Distt. Ambala			
6	METHOD OF VALUATION				
6.1	Method adopted	Land and building method (Collector Rates of property)			
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances			
6.3	Observations or Qualifications				
	 The subject property is shown in Khewat/Khasra no 33/34 in reference received from the Income Tax Department, Panchkula. However, it is shown in Khewat/Khasra No. 353 in current reverenced. It is pertinent to mention here that due to urgency of the matter and time constraint, it is feasible to physically inspect each and every Khewat/Khasra involved therein. Sale deed was not available with the concerned officials. Hence the valuation report was prepared on the basis of information/documents available. 				
7	RATES ADOPTED FOR VALUATION	· · · · · · · · · · · · · · · · · · ·			
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates of Village Hamidpur, Tehsil Nariangarh, Distt. Ambala for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.			
8	VALUATION	•			
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.				
SI. No.	<u>Date of Valuation</u>	Fair Market Value of property			
1	24.01.2023	17187500.00			

Valuation Officer
Income Tax Department
Chandigarh



P-03 Annexure-I

Fair Market Value of Property

Property No. 24: 62 Kanal 10 Maria Village Hamidpur, Tehsil Nariangarh, Distt. Ambala

Collector Rates of Village Hamidpur, Tehsil Narlangarh, Distt. Ambala for

Year 2022-

			<u>2.3</u>			
S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 24 :- 62 Kanal	10 Marla V Distt, An		amidpur, Teh	sil Narlangarh,	
	Khasra/Khewet 33/34 (62 Kanal 10 Maria)	62,500	Kanal	275000.00	17187500,00	Circle rates per Acre = Rs. 22,00,000/- Rate per Kanal= 2,75,000
		62.500	Kanal	·	17187500.00	,

			Fair M	larket Val	ue of Property		
Cost of Land				-		17187500.00	
<u> </u>	•	· ·					



VALUATION REPORT

Compilance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Hame	of Property : Property No. 25 : Ambala	- 4 Kanal 4 Maria Village Garnala, Tehsil & Distt.
1	BECERENCE	, i
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1,2	Letter no. and date under which reference received	even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24:01.2023
2	Representative	Representative of Revenue Department, Ambala Sh. Yashwant Singh, Naib Tehsildar and Patwari
3	COLLECTION OF DOCUMENTS / DETAILS	S AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevaling Collector Rates of Village Garnala, Tehsil 8. Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Ambala Shown data during Joint Inspection as per their official records.
3.2	Date of visit	25.05.2023
3,3	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE
4	PROPERTY REFERENCE	
	Name, number (if any) address and complete location of the property.	Agricultural Land in Village Garnala, Tehsil & Distt. Ambala
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Garnala, Tehsil & Distt. Ambala of Area 4 Kanal 4 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

致,	<u></u>	P-02		
	Property No. 25:- 4 Kanal 4 Maria	Village Garnala, Tehsil & Distt. Ambala		
6	METHOD OF VALUATION			
	Method adopted	Land and building method (Collector Rates of property)		
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances		
6.3	Observations or Qualifications			
7 7.1	- THE THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF THE PART OF			
,	Standard rates adopted as per subject property.	Prevaling Collector Rates of Village Garnala, Tehsil & Distr. Ambala for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.		
8	VALUATION			
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.			
Si. No.	<u>Date of Valuation</u>	Fair Market Value of property		
1	24.01.2023	10062500.00		



P-03
Annexure-I

· Fair Market Value_of Property

Property No. 25:- 4 Kanal 4 Maria Village Garnala, Tehall & Distt. Ambala

Collector Bates of Village Garnala, Tehsil & Distt. Ambala for Year 2022-23

5,Nn.	Description of property	Arga	Unit	Rates	Amount	Remarks
Λ	Property No. 25 :- 4 Kenel 4	Maria Vil	lage Gar	nala, Tehsii &	Distt. Ambala	
1	Yheyjet 110, 65/83 (0 Kanal 5.5 (Aarla)	0,275	Kanal	2500000.00	627500.00	Circle rates per 54yd = Rs.A.000/- for year 2021 22 and Rs.6000/- for yea
7	Yheyet Ho. 66/84 (1 Kanal 15.5 (Maria)	1,775	Kanal	2500000.00	4437500.00	2023-24, thus, the avrage of the two years i.e. Rs.5000/- has ben
	Khewet No. 89/110 (1 Yanal 19.5 Marla)	1.975	Kanal	2500000,00	4937500.00	considered for Year 2022-23. Accordingly, Rate per Yanal* 75,00,000/
		4.025	Kanal		10062500.00	

	Fair Market Value of Property	<u> </u>	
C-v-Clood		10062500.00	
Cost of Land			

Hote: As per the notification of collector Rates for Year 2021-22 and 2023-24, area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New share holder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of Residential property.





VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Vanse	of Property : Property No. 2 Disti. Ambala	6 :- 14 Kanal 8 Maria Village Chajju Majra Tehsil &
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which referen	ce T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023.
2	Representative '	Representative of Revenue Department, Naraingarh Sh. Parveen, Patwarl
3	COLLECTION OF DOCUMENTS / DETAI	LS AND INSPECTION
3.1	Documents/details/information furn/shed I Representatives of Revenue Department	1. Prevaling Collector Rates of Village Chajju Majra Tehsil Naraingarh & Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Naraingarh Shown data during visit as per their official records.
3.2	Date of visit	25.05.2023 *
3.3	Property was visited by the following person	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
	Name, number (if any) address an complete location of the property.	1. Agricultural Land in Marla Village Chajju Majra Tehsil & Distt. Ambala. 2. The subject property is shown in Khewet/ Khotoni 1 MIN/ 3MIN, Khasra No. 4/1 (6 Kanal 13 Marla) & Khewet/ Khotoni 2 MIN, 2 MIN, 3 MIN, and Khewat NO. 49 (7 Kanal 15 Marla) in reference received from the TRO, Income Tax Department, Panchkula.
<u>5</u>	PROPERTY DESCRIPTION ·	5
	Land area	Agriculture Land in Village Village Chajju Majra Tehsil Naraingarh & Distt. Ambala of Area 14 Kanal 8 Marla
	Type of construction and broad specification	Not applicable
i.3 P	Period of Construction	Not applicable

			P-02		
*	Property No. 26:- 14 Kanal 8 Marla Vi	12	ro Chasin Maira Tehsil & Distt, Ambala		
Γ	Property No. 26 :- 14 Kanal 8 Maria Vi	ıιαί	je chajju rajiu iona.		
6 1	METHOD OF VALUATION				
	Method adopted .	ļ	and and building method (Collector Rates of property)		
6.2	Reason in support of the method adopted	1	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances		
6.3	Observations or Qualifications				
	1. The subject property is shown in Khewet/ Khotoni 1 MIN/ 3MIN, Khasra No. 4/1 (6 Kanal 13 Marla) & Khewet/ Khotoni 2 MIN, 2 MIN, 3 MIN, and Khewat No. 49 (7 Kanal 15 Marla), in reference received from the TRO, Income Tax Department, Panchkula. 2. Sale deed was not available with the concerned officials. 3. There is no land in the name of Golden Forests as per the records of the Revnue Department. However, valuation report is prepared for Land Area of 14 Kanal 8 Marla as per reference received from TRO, Income Tax Department, Panchkula. 4. Hence the valuation report was prepared on the basis of information/documents available.				
	RATES ADOPTED FOR VALUATION		B. C. H. L. Batan of Milago Chajin Maira		
1 1	Standard rates adopted as per subject property.		Prevaling Collector Rates of Village Chajju Majra Tehsil & Distt. Ambala for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.		
8	VALUATION				
	The Fair Market Value of the subject men worked out as under.	ion	ed property known as "Agricultural Land" has been		
SI. No.	Date of Valuation		Fair Market Value of property		
 	,				
1	24.01.2023		5400000.00		

Valuation Officer
Income Tax Department
Chandigarh



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Ealt Markot Value of Proporty

Proporty No. 26:- 14 Kanal & Maria Village Challu Maira Tobell & Distt. Arobala

Collector Rates of Villago Chally Maira Toball & Olett, Ambala for Year 2022-23.

S.No.	Description of proporty	Aron	Unit	Rates	Amount	Rumarks
٨	Property No. 26 :- 14 Kana	il 8 Maria	Village C	hajju Majra T	ohell & Diett.	
:		Amb	อโล	•		1
	Khewet/ Kholoni 1 MIN/ 3MIN, Khasca No. 4/1 (6 Kanal 13 Maria)	6.650	Kanal	375000,00	2493750,00	Circle roles per Per - Ps 2050/730/ Hom per Zanot - 3,7/5/71/
	Khewet/ Khotoni 2 MIN, 2 MIN, 3 MIN, and Khewat NO. 49 (7 Kanal 15 Maria)	7.750	Kanal	375000,00	2906250.00	•
		14,400	Kanal		5400000.00	

Fair Market Value of Property						
Cost of Land					5400000.00	



VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

ame C	of Property : Pi	operty No. 10 :- 657 Kanal 10 Maria Village Nagwan, Tohsil ariangarh, Distt. Ambala
1	REFERENCE	received Tax Recovery Officer, Panchkula
1.1	Office from which reference	received Tax Recovery Officer, Panerical
1.2	Letter no. and date under	
1.3	received Purpose of valuation	Determination of Fair Market Value of property.
	Date(s) for which Valuation	is required 24.01.2023
2	Representative	Revenue record received from Naib Tehsildar Naraingarh Tehsil Distr. Ambala.
-	POLITON OF DOCUM	ENTS / DETAILS AND INSPECTION
3.1	Documents/details/informa Representatives of Revenu	1. Prevaling Collector Rates of Village Ray Village Ray Nariangarh, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Nariangarh Shown data during Joint inspection as per their official records.
3.2	Date of visit	25.05.2023
3,3		1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anll Kumar Rajput, JE 4. Er Mahendra Singh, JE
	PROPERTY REFERENCE	TALAN
4.1	1 // //	y) address and 1. Agricultural Latio in Village Hogwert Terion
5	PROPERTY DESCRIPTION	N Toheil Marianea
5.1	Land area	Agriculture Land in Village Nagwan, Tehsii Narianga Distt. Ambala of Area 657 Kanal 10 Maria
5.2	Type of construction and b	road specification Not applicable
	Period of Construction	Not applicable

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<i>6</i> 64.	· -	P-0	
Property No.	10 :- 657 Kanal 10 Maria Vill	age Nagwan, Tehsil Nariangarh, Distt. Ambala	
.1 Method ado	F VALUATION pted upport of the method adopted	Land and building method (Collector Rates of property) This is most appropriate method adopted to determin Fair Market Value of the property under the given circumstances	
Departme	it is not feasible to physically insp	no 274 in reference received from the TRO, Income Tanention here that due to urgency of the matter and time teach and every Khewat/Khasra involved therein. The erned officials. The basis of information/documents available.	
7 RATES / 7.1 Standard property	ADOPTED FOR VALUATION rates adopted as per subject	Prevaling Collector Rates of Village Nagwan, Tehsil Nariangarh, Distt. Ambala for Year 2022-23 related subject property has been adopted for arriving at the rates of land for the subject property.	
8 VALUATION The Fair Market Value of the subject mentioned property known as "Agricultural Land" has worked out as under. Fair Market Value of property			
worked	out as under.	Fair Market Value of property	
SI. No	out as under. Date of Valuation 24.01.2023	Fair Market Value of property 156156250.00	

Valuation of Pricer
Income Tax Department
Chandigarh



P-03 Annexure-l

Fair Market Value of Property

Property No. 10: 657 Kanal 10 Marla Village Nagwan, Tehsil Nariangarh, Distt. Ambala

Collector Rates of Village Nagwan, Tehsil Nariangarh, Distt, Ambala for Year 2022-23-

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 10:- 657 Kan	al 10 Marla	Village	Nagwan, Teh	sli Nariangarh,	
\ .		Distt. A	mbala	5		; .
1	Khewet No. 274 Khotoni No.337 to 351 (657 Kanal 10 Marla)	657.500	Kanal	2375,00,00	150150250.00	Circle rates per Acre = Rs. 19,00,000/- Rate per Kanal= 2,37,500/-
	 	657.500	Kanal	•	156156250.00	

	Fair Market \	Value of Property	/	
Cost of Land			156156250.00	
				<u> </u>

· valuation(offacer

Income Tax Department Chandigarh





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Compliance of Direction of Hon'bla Suprema Court - M/s Reiganj Consumer Forum Vs Union of India or Ora - W.P.(C) No. 188/2004

ម្រងអា	a of Property : Property No. 12, Garhl Mundo, Jal	Measuring area 218 Sq Yard, H.Ho. C-6/359/1, n Nagar, Distr. Yamuna Nagar.
1	nerevence	
1,1	Office from which reference received	Tax Recovery Officer, Panchkula
12	Latter no. and date under which reserves	T.R.O./ Panch./2023-24/ 17 Dated 05.65.2023 & gven No. 54 dated 13.06.2023
1.3	Purpose of valuation .	Determination of Fair Market Value of property.
11	Date(a) for which Valuation is required	24.01,2023
2	Representativa	MA
3	COLLECTION OF DOCUMENTS / DETAILS	s and inspection
3.1	Documents/details/information furnished by Representatives of Revenue Department	Prevaling Collector Rates of Garhi Mundo , Tehsil Jagadhari & Distt, Yamuna Nagar for Year 2021-22 Sale deed was not available with the concerned officials.
3.2	Date of viole	05.06.2023
3.3	Property was visit by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
1	PROPERTY REFERENCE	
4,1	Name, number (if any) address and complete location of the property.	Land & Building situated in Garhi Mundo, Tehsil Jagadhari & Distt. Yamuna Nagar
5	PROPERTY DESCRIPTION	
5.1.	Land area	218 Sq Yds.
5.2	Type of construction and broad specification	Constructed Building and on plot measuring 218 Sq. Yds, of land Area.
5.3	Period of Construction	Not Available
G	METHOD OF VALUATION	
non soft residents lette	Mathod adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6,3	Observations or Qualifications	
· .	office letter No. AVO/IT/CHD/IT/2018-19/Coul	vas prepared by Valuation Unit Chandigarh & issued vide t Case/121 Dt. 05,10,2018 (Copy enclosed). Now the on the basis of the above sald report by applying the

7 8	•	F*(1)2
Prope		I.No. C-6/359/1, Garhi Mundo, Jain Hagar, Distt. a Nagar.
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates of Garni Mundo, Teheil Jagadhari & Distt. Yamuna Hagar for Year 2021-22 (w.e.f.01.01.2022 to 31.03.2022) and enhancement factor of 10% is applied to arrive at 24.61.2023 related to subject property has been adopted for arriving at the rates of land and building for the subject property.
8	VALUATION .	
	The Fair Market Value of the subject property i	nas been worked out as under.
SI. No	Date of Valuation	Fair Market Value of property
1	24,01,2023	4073300.00



Annexure-I

ABSTRACT OF COST

Name of Property:

Property No. 12, Measuring area 218 Sq Yard, H.No. C-6/359/1, Garhi Mundo, Jain Nagar, Distt. Yamuna Nagar.

S.No.	Description	Area	Unit	Rate	Amount (Rs.)
1	Land Area	-218,00	Sq. Yds.	12100.00	2637800.00
2	Construction/Building Cost	As Per Annexure-II			1435500.00
		 	·········	Total	4073300.00

Note:

Collector Rates are available for 31.03.2022 i.e. Rs. 11000/- , Enhancement factor of 10% has been applied on this rate to arrive at Prevailing Rates for 24.01.2023



Annexure-II

CONSTRUCTION/BUILDING COST

Name of Property:

Property No. 12, Measuring area 218 Sq Yard, H.No. C-6/359/1, Garhi Mundo, Jain Nagar, Distt. Yamuna

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VП	u	О	1.	

S.NO.	Description	Area	Unit	Rate	Amount (Rs.)
1	Area	1450.00	Sq Ft	990.00	1435500.00
		<u></u>		Total	1435500.00
		9	<u> </u>	Say Rs.	1435500.00



VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of .
India or Ors - W.P.(C) No. 188/2004

Name	of Property: Property No. 13: Distt. Yamuna Na	· 0 Bigha 19 Biawa Village Garhi Mundo Jagadhri, gar
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023.
2	Representative	Representative of Revenue Department, Yamunanagar Sh. Sushil, Kangoo Sh. Rahul Patwari
3	COLLECTION OF DOCUMENTS / DETAILS	<u>AND INSPECTION</u>
3:1	Documents/details/information furnished by Representatives of Revenue Department	Prevaling Collector Rates of Village Garhi Mundo Jagadhri, Distt. Yamuna Nagar for Year 2021-22. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Yamuna Nagar Shown data during visit as per their official records.
3.2	Date of visit	24.01.2023。
3,3	Properly was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anii Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
	Name, number (if any) address and complete location of the property.	Agricultural Land in Marla Village Garhi Mundo Jagadhri, Distt. Yamuna Nagar The subject property is shown in Khewat no 43 in reference received from the TRO, Income Tax Department, Panchkula.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Garhi Mundo Jagadhri, Distt. Yamuna Nagar of Area 0 Bigha 19 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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	and the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process of the second process	P-02
Pr	oporty No. 13 :- O Bigha 19 Biswa Villa	go Garhi Mundo Jagadhri, Distr. Yomuna Nagar
61	METHOD OF VALUATION	
,	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the mothed adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
7 7,1	Department, Panchkula. 2. Sale deed was not available with the concert of the Total land area 0 Bigha 19 Biswa so Department, Panchkula, but, there is a not jamabandi, however, valuation report is prepared, income Tax Department, Panchkula. 4. Fience the valuation report was prepared of RATES ADOPTED FOR VALUATION Standard rates adopted as per subject	shown in the reference received from TRO, Income Tax land in the name of Golden Forest & its aliled as per pared for O Bigha 19 Biswa as per reference received from the basis of information/documents available.
	property.	related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	in 12 12 14 14 minute and I and I have
	The Fair Market Value of the subject mention been worked out as under.	ned property known as "Residential/Agricultural Land" has
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	7853175.00





P-03 Annexure-I

Fair Market Value of Property

Property No. 13:- O Bigha 19 Biswa Village Garhi Mundo Jagadhri, Distt. Yamuna Nagar

Collector Rates of Village Village Garhi Mundo, Jagadhri, Distt. Yamuna Nagar for Year 2021-

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 13 :- 0 Bigha 1	9 Biswa 'V Yamuna i	Illage Ga	arhi Mundo Ja	gadhri, Distt.	
	Khewet No. 43 Khotoni No. 75 (0 Bigha 8 Biswa)	0.100	Bigha	8266500.00	3306600.00	Circle rales per Sqyd available upto 31.03.2022 .= Rs. 9.000/- add 10% to arrive to 24.01,2023 i.e. rate per Sqyd* Rs. 9900/-
	Khewet No. 43 Khotoni No. 75 (0 Bigha 11 Biswa)	0.550	Bigha	8266500.00	4546575.00	Thus rate per Bigha Rs 82,66,500/-
-	,	0.950	Bigha	<u> </u>	7853175.00	

	Fair Market Value of Property	<u> </u>	
Cost of Land		7853175.00	
	U D. to - for Year 2021-22 Area	a of Land loss th	no 1000 Savd will

Note: As per the notification of collector Rates for Year 2021-22, Area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of Residential property.



VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

ante o	f Property: Property No. 14:-7	79 Kanal 2 Maria Village Jagadhri, Distt. Yamuna			
1 6	REFERENCE				
1-	Office from which reference received	Tax Recovery Officer, Panchkula			
	Letter no. and date under which reference	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023			
	received Purpose of valuation	Determination of Fair Market Value of property.			
1,4	Date(s) for which Valuation is required	24.01.2023.			
2 Representative		Representative of Revenue Department, Yamunanagar Sh. Sushil, Kangoo Sh. Abhishek, Patwari			
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION			
3.1	Documents/details/information furnished by Representatives of Revenue Department	 Prevaling Collector Rates of Village Jagadhri, Distr. Yamuna Nagar for Year 2021-22. Sale deed was not available with the concerned officials. Concerned Revenue Department official, Yamunanagar Shown data during visit as per their official records. 			
		25,05,2023			
3.2	<u></u> _				
3.3	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE			
4	PROPERTY REFERENCE	201 2 10 2 10 10			
4.1		 Agricultural Land in Maria Village Jagadhri, Distt. Yamuna Nagar The subject property is shown in Khata no 408,409,440,408,408/1,439,509 & 598. in reference received from the TRO, Income Tax Department, Panchkula. 			
5	PROPERTY DESCRIPTION				
5.1	Land area .	Agriculture Land in Village Garhi Mundo Jagadhri, Distt. Yamuna Nagar of Area 79 Kanal 2 Maria			
5.2	Type of construction and broad specification	Not applicable			
5.3	Period of Construction	Not applicable .			

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Dronorby No. 44 TO M. 40 M.	P-02						
December No. 44 Table 4 as a							
Property No. 14:- 79 Kanal 2 Marla Village Jagadhri, Distt. Yamuna Nagar							
METHOD OF VALUATION							
Method adopted	Land and building method (Collector Rates of property)						
Reason in support of the method adopted This is most appropriate method adopted to determine the property under the given circumstances							
Observations or Qualifications							
1. The subject property is shown in Khata no 408, 409, 440, 408, 408/1, 439, 509 & 598 in reference received from the TRO, Income Tax Department, Panchkula. * 2. Sale deed was not available with the concerned officials. 3. The Total land area 79 Kanal 2 Maria shown in the reference received from TRO, Income Tax Department, Panchkula, but as per report of Patwari, the land area is 38 Kanal 2 Maria, however, valuation report is prepared for 79 Kanal 2 Maria as per reference received from TRO, Income Tax Department, Panchkula. 4. Hence the valuation report was prepared on the basis of information/documents available.							
RATES ADOPTED FOR VALUATION							
Standard rates adopted as per subject Prevaling Collector Rates of Village Jagadhri, Distr. Yamuna Nagar for Year 2021-22 related to subject property has been adopted for arriving at the rates land for the subject property.							
VALUATION	1						
The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under:-							
Date of Valuation	Fair Market Value of property						
· 							
24.01.2023	92448125.00						
	Reason in support of the method adopted Observations or Qualifications 1. The subject property is shown in Khata no received from the TRO, Income Tax Departme 2. Sale deed was not available with the concer 3. The Total land area 79 Kanal 2 Maria s Department, Panchkula, but as per report o valuation report is prepared for 79 Kanal 2 Department, Panchkula. 4. Hence the valuation report was prepared or RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property. VALUATION The Fair Market Value of the subject mention worked out as under:- Date of Valuation						

Valuation Officer: Income Tax Department Chandigarh



P-03 Annexure-l

Fair Market Value of Property Property No. 14:- 79 Kanal 2 Marla Village Jagadhri, Distt. Yamuna Nagar

Collector Rates of Village Jagadhari, Distt. Yamuna Nagar for Year 2021-22

			11!.	Rates	Amount	Remarks
.No.	Description of property	Area .	Unit			
A	Property No. 14:-79 Kanal	z Marla Vil	lage lag	adhri, Distt. Y	Smuna Nagoi	
		4.850	Kanal	1168750.00	5668437.50	
1	Khewat 408 Khasra No.26	9 2,000	Kanal	1168750.00	2337500.00	
2.	Khewat 408 Khasra No.27	4.650	Kanal .	1168750.00	5434687.50	•
3 ·	Khewat 409 Khasra No.65	\	Kanal	1168750.00	5084062.50	ı
4	Khewat 409 Khasra No.72	4.350	Kanal	1168750.00	9116250.00	Circle rates per acre avaliable upto 31.03.202
5	Khewat 409 Khasra No.73	7.800	Kanal	1168750.00	8181250.00	= Rs, 85, 00,000/ add 10% to arrive to
6	Khewat 440 Khasra No.74	7.000	Kanal	1168750.00	9233125.00	24,01,2023 l.e. rate per acre= Rs. 93,50,000/-
7	Khewat 408 Khasra No.28	7.900	ļ <u>.</u>	1168750.00	23900937.50	Thus rate per Kanal Rs.
8	Khewat 408/1 Khasra No.31	. 20.450	 	\	3798437.50	11,68,750/-
9	Khewat 439 Khasra No.34	3.250	Kanal	1168750.00		· :
10	Khewat 509 Khasra No.35	6.600	Kenal	1168750.00	7713750.00	
11	- 500 Kh ==== No 29	0.150	Kanal	1168750.00	175312.50	-
12	and the second 20	10.100	Kanal	1168750.00	11804375.00	
12		79.100	Kanal		92448125.00	

Fair Market Value of Propert	<u>y</u>
•	92448125.00
Cost of Land	
	_

Valuation Officer Income Tax Department Chandigarh





Office of the Income Tax Officer, Ward-, Nahan [Email:- nahan.ito@incometax.gov.in] [Phone No. 01702-226017]

No.ITO/Ward-Nahan/2023-24/326

Dated:-15.06.2023

To

The Commissioner of Income-tax(OSD) Shimla Range, Shimla

Sir.

Sub:- Valuation of properties in the matter of M/s Raiganj Consumer Forum Vs Union of India & Others- in C.P.(C) No.188/2004 - Reg.

Kindly find enclosed herewith revised valuation report as on 24.01.2023 in the below mentioned properties received from the Valuation Officer, Valuation Cell, Patiala in the matter of M/s Raiganj Consumer Forum Vs Union of India & Others- in C.P.(C) No.188/2004:

SL No	Name of the CCIT(C CA)	Property Details page No. of list	Sr. No. of the Proper ties	Property Description	Valuation	Remarks
]] 	Pr.CCIT Chandig arh	30.47 Sq. meters Page No 477-481		Land with officer building situated at Khasra No.1349 & Kheat/Khatauni No.523/719, main Road, Pakka Talab, Property No.161/2, Nahan Distt. Sirmour	as per revenue record mentioned in valuation report) Total Valuation of	Forest (India) Limited. (case pending in
2	Pr.CCIT Chandig arh	213.33 Sq.Meters Khasra No.18/3 Page No 477-481	3	Plot No.17, Situated Up-Sampada, Shamsherpur, Tehsil-Paonta Sahib, Distt. Sirmour (Khewat No.651/576 & Khatauni No. 914/828		Himachal Country Resort limited, H.O.Barsar, District-Hamirpur.

	Pr.CC11	170 50 7	- , - , - ,	602	ప	
	Chandig		4	Plot No.30 Triage Shamsherpur, Tehsil Paonta Sahib, Distr Sirmour (Khewat No.651/576 & Khatauni No. 914/828		Resort limited, ILO.Barsar, District-Hamirpur,
4	Pr.CCIT Chandig arh	Biswa	5	Land measuring 4 Biswa situated in Village- Shamsherpur, Tehsil- Paonta Sahib, Distt, Sirmour (Khewat No.439/376 & Khatauni No. 698/624	Biswa = 161.60 Sqm. as per revenue record mentioned in valuation report) Total Valuation of	Resort limited, H.O.Barsar, District-Hamirpur, through Rupender Thakur, Case is under
5.	1.1	17Bigha 9 Biswa Khewat/Khatauni No.312/443-444- 445-446 Khasra No.505(1-3),9(1- 8), 1694/1672/19(0- 19),1696/1672/10(1-2), 2039/1717/1672/1 0(1-0), 1924/954(4-6), 690(1-0) Kitte 1 measuring 10 Bigha 18 Biswa and Khewat Khatuni No.53/66a No.1691/6(6-11) total Area 17 Bigha 9 Biswa.	8	Land in Village- Devamanal, Tehsil Nohradhar, Distt. Sirmour	Bigha 9 Biswa as per revenue record mentioned in valuation report) Total Valuation of property Rs.56,30,986/- (Valuation report enclosed)	money. Himachal Country Resort limited, H.O.Barsar, District-Hamirpur, through Smt. Pamila Syal daughter and Sh.Rakesh Kant Son of Sh. Amrit Lal and Smt. Neena w/o Sh. Rakesh Kant S/o Sh. Amrit Lal equal shares. (Pending for identification and possession by the Tehsildar, Sirmour.)

Encl. As Above.

Yours faithfully,

Munit frag
(Manjit Singh)
Income Tax Officer, Nahan.

By Speed Post/E-mail.

भारत सरकार आयकर विभाग सहायक मृल्यांकन अधिकारी पटियाला फोन-नंबर: 0175-2200346 ई-मेल: vopatiala@rediffmail.com



Government of India Income Tax Department **Assistant Valuation Officer** Patiala Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

REVISED VALUATION REPORT

1 Name of Property

Property 1 :- Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47

2 Purpose To estimate value fair market value Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors -W.P.(C) No. 188/2004.

3 Valuation Date 24.01.2023

No. of pages of report 4

1 to 7 Pages.

<u> पत्र सः स.मू.आ./पटि./Misc./2023-24/16</u>

दिनांक:14.06.2023 _

- The District Valuation Officer, Income Tax Department, Chandigarh. A copy of 1 valuation report is enclosed.
- The Valuation Officer, Income Tax Department, Patiala. A copy of valuation 2 report is enclosed.
- Copy forwarded (in duplicate) to The Income Tax Officer, Nahan, 3 Sirmaur(H.P). The valuation report has been prepared taking into account the items existing/ executed at the site as on date of inspection and on the basis of the information and records provided by the assessing officer and revenue department. His attention is also invited to the special observation of the 3 किए 14-6-2023 अमर सिंह report.

सहायक मूल्यांकन अधिकारी आयकर कार्यालय पटियाला



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property 1 :- Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47 sqm

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties		Valuation	Remark
1	Pr CCIT Chandigarh	22.50 Sqm Page No. 477		22.50 sgm land situated with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur	Rs. 6,76,922/-	The subjected Property is currently owned by the Himachal Country Resort Ltd. as per revenue record.

(ER. Amar Singh)
Assistant Valuation Officer
Income Tax Department

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Patiala



VALUATION REPORT

Compilance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

	of India of	Ors - W.P.(C) No. 1307
Name Prope	of Property 1 :- Land w rty : khewat/khatauni No. ! Distt. Sirmaur having	ith officer building situated at khasra No. 1349 & 523/719 main road, Pakka Talab, Property No. 161/2, Nahan
		area 301 17 34.11.
1	REFERENCE	DCIT/ACIT CIR 1 (1), Chandigarh total area
1.1	Office from which reference received	
1.2	Letter no. and date under which reference received	As per ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023 as intimated by the O/o Pr. CIT N.W. Region vide letter No. Pr. CCIT/Chd/Judl./Raiganj/2023-24/1095 dated 12.06.2023
2	REPRESENTATIVE OF ASSESSING OFFICER	Sh. Jagannath Inspector, Income Tax Department, Nahan
3	COLLECTION OF DOCUMENTS	DETAILS AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	Prevaling Collector Rates Notified on dated 01.04.2022 of Village Haripur, Tehsil Nahan Distt. Sirmaur for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Village Haripur Thesil NahanShown data during Joint visit as per their official records.
3.2	Date of visit	24.05.2023
3.3	Property visited by the persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE
4	PROPERTY REFERENCE	
4.1		22.50 sqm land situated with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur
5	PROPERTY DESCRIPTION	
5.1	Land area	22.50 sqm land situated with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur
5.2	Type of construction and broad specification	Load bearing structure constructed as garrage cum office.
5.3	Period of Construction	2001 (As per tocal inquire)
		<u> </u>



Property 1:- Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47 sqm

6	METHOD OF VALUATION	that (Collector Pates of property)
		Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given
ļ		circumstances.
	OBSERVATIONS OR QUALIFICA	ATIONS

OBSERVATIONS OR QUALIFICATIONS

- 7.1 1. The subject property is shown at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat No. has been revised to new Khewat No. viz. khewat/khatauni No. 523/719 in Revenue Record.
 - 2. Sale deed of the subject property was not available with the concerned officials.
 - 3. The area of the subject property comes to 22.50 sqm as per the record supplied by Revenue Department, Village Haripur Teh - Nahan Distt. Sirmaur. But the area of subjected properties received vide reference letter from DCIT/ACIT CIR 1 (1), Chandigarh was on higher side i.e. 30.47 sqm.
 - 4. Hence the valuation report was prepared on the basis of actual information/documents available.
 - 5. The construction cost on the above plot was calculated as per best judgement because the said plot was found locked at the time of inspection.

RATES ADOPTED FOR VALUATION Prevaling Collector Rates of village Haripur Tehsil Nahan, Standard rates adopted as per District Sirmaur for the year 2022-23 related to subjected property has been adopted for arriving the rates of land. subject property.

VALUATION

The Fair Market Value of the subject property known as Land and Building situated in Village Haripur 22.50 sqm, Tehsil Nahan, District Sirmaur vide khasra No. 1349 & khewat/khatauni No. 523/719 has been worked out as under.

5. No.	Date of Valuation	Description of the property 22,50 sq (Land & Building owned by Himach Country Resort L	<u>m</u>) <u>ial</u>	Fair Market Value of property	
1	24.01.2023	Land as per Annexure-I	A	382,950/-	
2	24.01.2023	Building Portion (Garage/Office) as per Annexure-II	В	2,93,972/-	
		per zamezara as		Dr. 6.76.922/-	

Total Fair Market Value(A+B)

Rs. 6,76,922/-

/Amar Singh) **Assistant Valuation Officer** Income Tax Department patiala

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Compliance of Direction of Hon'ble Supreme Court - M/s Raigan] Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property 1: Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47 sqm

	Fair Market Value of the prope	Amount	Remarks
No	Description	Amount	
1	Total land area as per revenue record = 22.50 sqm	22.50	Α
2	Status of land		Commercial/Vacant Land
<u>'</u>	Rate applicable in Rs./sqm	14800.00	В
	Add for the location & Situation @15% on "B" (As the land is situated in well planned area near Lalten Chowk)	2220.00	.c
5	Net applicable rates per Sqm. in Rs.(B+C)	17020.00	D
6	Total Value of land (A x D)	382950.00	
	Say Rs.	382,950/-	

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(ER. Amar Singh)
Assistant Valuation Officer
Income Tax Department
Patiala

ANNEXURE-II



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property 1: Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talah, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47 sqm

Abstract of Cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Garages cum Office (Plinth area)	67.50	Sqm	2885.00	194737.50
	Garages cuit Office (Cinter et es)			Total(A)	194737.50
2	Less depriciation on Building Part	•			64263.38
	(A)		-	Total(B)	130474.12
3	Internal water supply and sanitation installations @4%			(C)	5218.96
4	Internal electric instalation @ 12.50%	6		(D)	16309.27
5	Extra item as per Anx-III		1	(E)	141969.63
	DAGG ROM as per ram		┼	(B+C+D+E)	293971.98
			 	Say Rs.	2,93,972/-

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(ER. Amar Singh) Assistant Valuation Officer Income Tax Department

Patiala

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs (6)
Union of India or Ors - W.P.(C) No. 188/2004

Property 1 :- Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47 sqm

Plinth Area_Rates

	- Interpretation			
1	Garages cum Office		Rate in Rs./Sqm	PAR1992
	Floor Height(m)	2.75		
i	Basic Plinth Area rates as per PAR 1992 on base 100 for floor height 2.9 m		1715.00	2.40
	Add for more/ less floor height i.e. (2.75 - 2.9)/0.3 x 75		-37.50	
				1
II	PAR adjusted with weighted average cost index @	172	2885.00	_

The .

(ER. Amar Singh)
Assistant Valuation Officer
Income Tax Department
Patiala

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ANNEXURE-III

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property 1:- Land with officer building situated at khasra No. 1349 & khewat/khatauni No. 523/719 main road, Pakka Talab, Property No. 161/2, Nahan Distt. Sirmaur having area 30.47 sqm

(7)

Extra Items (Abstract of Cost)

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Structural Glazing	28.38	Sqm	2949.30	83701.13
2	ACP Cladding	13.52	Sqm	4309.80	58268.50
	<u> </u>			Total(A)	141969.63

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(ER. Amar Singh)
Assistant Valuation Officer
Income Tax Department
Patiala

भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाला न-नंबर: 0175-220024

फोन-नंबर: 0175-2200346 ई-मेल: vopatiala@rediffmail.com



Government of India Income Tax Department Valuation Officer Patiala

Ph: 0175-2200346

E-mall:vopatiala@rediffmail.com

REVISED VALUATION REPORT

1 · Name of Property

Property No. 8:- Land in Village — Devamanal, tehsil-Nohradhar, Distt. Sirmour 17 Bigha 9 Biswa Khewat/Khatauni No. 312/443-444-445-446 Khasra no. 505(1-3),9(1-8),1694/1672/19(0-19),1696/1672/10(1-2),2037/1717/1672/10(1-0),1924/954(4-6),690(1-0) kitte 1 measuring 10 Bigha 18 Biswa and khewat Khatauni no. 53/66a No. 1691/6(6-11) total area 17 bigha 9 Biswa

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To estimate value fair market value Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 5 Pages.

पत्र सः: मृ.आ./पटि./Misc./2023-24/21

दिनांक: 14.05.2023

- The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, Chandigarh, . A copy of valuation report is enclosed.
- Copy forwarded (in duplicate) to The Income Tax Officer, Nahan, Sirmaur(H.P). The valuation report has been prepared taking into account the items existing/ executed at the site as on date of inspection and on the basis of the information and records provided by the assessing officer and revenue department. His attention is also invited to the special observation of the report.

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मूल्यांकन अधिकारी आयकर कार्यालय पटियाला

Compliance of Direction of Hon'ble Supreme Court - M/s Ralganj Consumer Forum - Salon of India or Ors - W.P.(C) No. 188/2004

(i)

Property No. 8:- Land in Village - Devamanal, tehsil- Nohradhar, Disti. Sirmour 17 Bigha 9 Biswa Khewat/Khatauni No. 312/443-444-445-446 Khasra no. 505(1-3),9(1-8),1694/1672/19(0-19),1696/1672/10(1-2),2037/1717/1672/10(1-0),1924/954(4-6),690(1-0) kitte 1 measuring 10 Bigha 18 Biswa and khewat Khatauni

5.No.	/66a No. 1691/6(6-11 Name of CCIT (CCA)	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Pr. CCIT Chandigarh	17 Bigha 9 Biswa Page No. 477	8	Land in Village – Devamanal, tehsli- Nohradhar, Distt. Sirmour	<u> </u>	The subjected Property is currently owned by the Himachal Country Resort Ltd. as per revenue record
				Khewat No. 312/291, Khatauni No. 443/427 (1 Bigha 3 Biswa)	456611.00	
				Khewat No. 312/291, Khatauni No. 445/428 (1.00 Bigha)	397053.00	
				Khewat No. 312/291, Khatauni No. 445/428 (4 Bigha 6 Biswa)	1707328.00	
			Į	Khewat No. 312/291, Khatauni No.444/427 (1 Bigha 8 Biswa)	555874.00	
			į	Khewat No. 312/291, Khatauni No. 444/427 (O Bigha 19 Biswa)	377200.00	
		,	į,	Khewat No. 312/291, Khatauni No. 445/428 (1.00 Bigha)	397053.00	•
			14	Khewat No. 312/291, Khatauni No. 445/428 (1 Bigha 2 Biswa)	436758.00	
		e		(hewat No. 53 min/41, khatauni No. 66/65 (6 Bigha 11 Biswa)	1303109.00	c .
 				otal	5630986.00	
		I I				

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v Gy (ER. Roop (all Valuation Office Income Tax Department Patiala



Fair Market Value



Compliance of Direction of Hon'ble Supreme Court - M/s Raigan| Consumer Forum Vs Union of India or Ors.- W.P.(C) No. 188/2004

Property No. 8:- Land in Village – Devamanal, tehsil- Nohradhar, Distt. Sirmour 17 Bigha 9 Biswa Khewat/Khatauni No. 312/443-444-445-446 Khasra no. 505(1-3),9(1-8),1694/1672/19(0-19),1696/1672/10(1-2),2037/1717/1672/10(1-0),1924/954(4-6),690(1-0) kitte 1 measuring 10 Bigha 18 Biswa and khewat Khatauni no. 53/66a No. 1691/6(6-11) total area 17 bigha 9 Biswa

17 Bigha 9 Biswa (1 Biswa = 42.15 Sqm)

349.00

Biswa

OR

14710.35

Sqm

ITBA/COM/F/17/2023-24/1052756032(1)
Dated 11.05.2023

DCIT/ACIT CIR 1 (1), Chandigarh

1/2g

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Fair Market Value of Property

Property No. 8 :- Land in Village — Devamanal, tehsil- Nohradhar, Distt. Sirmour 17 Bigha 9 Biswa Khewat/Khatauni No. 312/443-444-445-446 Khasra no. S05(1-3),9(1-8),1694/1672/19(0-19),1696/1672/10(1-2),2037/1717/1672/10(1-0),1924/954(4-6),690(1-0) kitte 1 measuring 10 Bigha 18 Biswa and khowat Khatauni no. 53/66a No. 1691/6(6-11) total area 17 bigha 9 Biswa

Collector Rates Notified on dated 01.04.2022 of Village Manal Deva, Tehsil Nohradhar Distt. Sirmaur for Year 2022-23

5.No		Area	Unit	0-1-4	
	Property No. 8 :- Land in Village - Devamenal, tehsil- No Khewat/Khatauni No. 312/443-444-445-446 Khasra no. 19).1696/1672/10(1-2),2037/1717/1672/10(1-0),1924/5 Biswa and khewat Khatauni no. 53/66a No. 1691/6(6-11	hradhar, Distt. 505(1-3),9(1-8),	Sirmour 17 Bigi 1694/1672/19		Amount
	MICHAL 110. 312/291	I rotal alea 17 F	igna 9 Biswa		-
1	Khasra No. 505 & Khatauni No. 443/427 (1 Bigha 3 Biswa)	969.45	Sqm	471.00	456611.00
z 	Khasra No. 690 & khatauni No. 445/428 (Bigha O Biswa)	843.00	Sqm	471.00	397053.00
3	Khasra No. 1924/954 & khatauni no. 445/428 (4 Bighā 6 Biswa)	3624.90	Sqm	471.00	1707328.00
4	khasra No. 9, khatauni No. 444/427 (1 Bigha 8 Biswa)	1180,20	Sgm	471.00	555874,00
5	khasra No. 1694/1672/10 & khatauni No. 444/427 (0 Bigha 19 Biswa)	800.85	Sqm	471.00	377200.00
6	khasra No. 2037/1717/1672/10 & khatauni No. 445/428 (1 Bigha O Biswa)	843.00	Sqm	471.00	397053.00
7	khasra No. 1696/1672/10, & khatauni No. 445/428 (1 Bigha 2 Biswa)	927.30	Sqm	471.00	436758.00
	Khewat No. 53 min/41		 -		<u> </u>
3	khasra No. 1691/6, khatauni No. 66/65 (6 Bigha 11 Biswa)	5521.65	Sqm	236,00	1303109.00
	Total	14710.25			
		14710.35	Sqm		5630986.00
$oldsymbol{\mathbb{I}}$	Cost of Land				5630986.00
 	Note: As per the notification of collector Rates Dated Cometre, will be considered as the cultivable/non cultival valution report, Rates for area of Land lying within 100 Rates.	01.04.2022, Are ble/Jungle/gard I metre and be	ea of Land lyln lening land in yond 100 mei	g within 100 metr respective Khewa ire has been adop	e and beyond 100

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(ER. Roop Lal) Valuation Officer Income Tax Department

Patiala

Prope	erty No. 8 :- Land in Millago Day					
8),16 0) kit total	Property No. 8 :- Land in Village — Devamanal, tehsil- Nohradhar, Distt. Sirmour 17 Bigha 9 Biswa Khewat/Khatauni No. 312/443-444-445-446 Khasra no. 505(1-3),9(1-8),1694/1672/19(0-19),1696/1672/10(1-2),2037/1717/1672/10(1-0),1924/954(4-6),690(1-0) kitte 1 measuring 10 Bigha 18 Biswa and khewat Khatauni no. 53/66a No. 1691/6(6-11) total area 17 bigha 9 Biswa					
6	METHOD OF VALUATION					
6.1	Method adopted	Land and building method (Collector Rates of property)				
5.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances				
6.3	Observations or Qualifications	1				
	1. The subject property is shown Khewat/Khatauni No. 312/443-444-445-446 & 53/66 a lin reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat No. has been revised to new Khewat No. viz. Khewat No. 312/291 & Khewat No. 53 min/41 in Revenue Record. 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes to 17 Bigha 9 Biswa as per the record supplied by Revenue Department, Village Deva Manai Teh - Nohradhar Distt. Sirmaur. 4. Hence the valuation report was prepared on the basis of actual information/documents available.					
7	RATES ADOPTED FOR VALUATION					
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified on dated 01.04.2022 of Vilage Deva manal, Tehsil Nohradlar Distt. Sirmaur for Year 2022-23 related to subject; property has been adopted for arriving at the rates of land for the subject property.				
8	VALUATION					
	The Fair Market Value of the subject property known as "cultivable/non cultivable/jungle/Gardening land, has been worked out as under.					
Si. No	Date of Valuation	Fair Market Value of property				
		Test treams solud of blobelth				
1	24.01.2023	5630986.00				
						

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(Et. Roop Lai) Valuation Officer Income Tax Department Patiala

VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	of Property :	Property No. 8:- Distt. Simour 17 444-445-446 Kh 19),1596/1672/ 6),690(1-0) kitte	Land in Village — Devamanal, tehsil- Nohradhar, Bigha 9 Biswa Khewat/Khatauni No. 312/443-asra no. 505(1-3),9(1-8),1694/1672/19(0-10(1-2),2037/1717/1672/10(1-0),1924/954(4-2) 1 measuring 10 Bigha 18 Biswa and khewat 66a No. 1691/6(6-11) total area 17 bigha 9 Biswa
1	REFERENCE		
1.1	Office from which reference	received	DCIT/ACIT CIR 1 (1), Chandigarh
1.2	Letter no, and date under received	er which reference	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation		Determination of Fair Market Value of property.
1,4	Date(s) for which Valuation	is required	24.01.2023 as Intimated by the O/o Pr. CIT N.W. Region vide letter No. Pr. CCTT/Chd/Judl./Raiganj/2023-24/1095 dated 12.06.2023
2	Representative		Representative of Revenue Department Ms. Anuradha, Village Revenue Officer
3	COLLECTION OF DOCU		S AND INSPECTION
3.1	Documents/detaits/informati Representatives of Revenue		Prevaling Collector Rates Notified on dated 01.04.2023 of Village Deva Manal, Tehsil Nohradhar Disti. Sirmaur for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Village Devamanal Thesil Nohradhar Shown data during Joint visit as per their official records.
3.2	Date of visit	<u>-</u>	25.05.2023
3.3	Property was visit by the foll	owing persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE
	PROPERTY REFERENCE		
	Name, number (if any) address and complete location of the property.		 Cultivable/non cultivable/jungle/Gardening land, Village Deva Manal Tehsil Nohradhar Distt, Sirmaur. The subject property is shown Khewat/Khatauni No. 312/443-444-445-446 & 53/66a in reference received from the DCIT/ACIT CIR 1 (1), Chandigath. However, during visit of subject property it is found that old Khewat No. has been revised to new Khewat No. viz. Khewat No. 312/291 & Khewat No. 53 min/41 in Revenue Record.
5	PROPERTY DESCRIPTION	DN	
5.1	Land area		Cultivable/non cultivable/jungle/Gardening land, Village Deva Manal Tehsil Nohradhar Distt, Sirmaur of Area 17 Bigha 9 Biswa
5.2	Type of construction and bro	ed specification	Not applicable
5.3 F	Period of Construction	•	Not applicable

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By Speed Post/E-mail.

भारत सरकार आयकर विभाग मृल्यांकन अधिकारी पटियाला फोन-संबर: 0175-2200346

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Government of India Income Tax Department Valuation Officer Pattala Ph: 0175-2200346

ई-मेल: vopatiala@rediffmail.com

E-mail:vopatiala@rediffmail.com

REVISED VALUATION REPORT

Name of Property 1

Property No.3 :-Plot No. 17 situated in Up-Sampda, Shamsherpur, Tehsil- Paonta Sahib Distt. Sirmour, Having area 213.33 sq meter Khasra No. 18/3.

Property No. 4:-Plot No. 30 situated Up-Sampda, Shamsherpur, Tehsil- Paonta Sahib Distt. Sirmour. Having area 170.52 sq meter Khasra No. 18/3.

Property No.5:- Land measuring 4 Blswas situated In Village - Shamsherpur Tehsil- Paonta Sahib Distt. Sirmour Khasra No. 18/3/15.

2 Purpose To estimate value fair market value Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors -W.P.(C) No. 188/2004.

3 Valuation Date 24.01.2023

No. of pages of report 4

1 to 6 Pages.

पत्र सः मू.आ./पटि./Misc./2023-24/23

दिनांक:14.06.2023

- The District Valuation Officer, Income Tax Department, Chandigarh. A copy of 1 valuation report is enclosed.
- The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, 2 Chandigarh, . A copy of valuation report is enclosed.
- Copy forwarded (in duplicate) to The Income Tax Officer, Nahan. 3 Sirmaur(H.P). The valuation report has been prepared taking into account the items existing/ executed at the site as on date of inspection and on the basis of the information and records provided by the assessing officer and revenue department. His attention is also invited to the special observation of the report.

मूल्यांकन अ आयकर कार्यालय पटियाला



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004 Property No.3 :-Plot No. 17 situated in Up-Sampda, Shamsherpur, Tehsil- Paonta Sahib Distt. Sirmour. Having area 213.33 sq meter Khasra No. 18/3.

Property No. 4:-Plot No. 30 situated Up-Sampda, Shamsherpur, Tehsil- Paonta Sahib Distt. Sirmour. Having area 170.52 sq meter Khasra No. 18/3.

Property No.5:- Land measuring 4 Biswas situated in Village - Shamsherpur Tehsil- Paonta Sahib Distt. Sirmour Khasra No. 18/3/15.

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Pr. CCIT Chandigarh.	5218.42 Sqm Page No. 477	3	Khewat No.651/576 & khatauni no. 914/828		The subjected Property is currently owned by the Himachal Country Resort Ltd. as per revenue
		8171.91 Sqm.Page No. 477	1 .	Khewat No.651/576 & khatauni no. 914/828	Rs. 6,32,93,486/-	record.
		161.60 Sqm. Page No. 477	5	khewat no. 439/376 & khatauni no. 698/624	1251633	
				Total	Rs. 10,49,53,087/-	

Income Tax Department Patiala

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VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Ralganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Tehsil- Paont Khasra No. 18		Tehsil- Paonta Sa Khasra No. 18/3.	
		Property No. 4 :- Tehsil- Paonta Sa Khasra No. 18/3.	Plot No. 30 situated Up-Sampda, Shamsherpur, thib Distt. Sirmour. Having area 170.52 sq meter
			and measuring 4 Biswas situated in Village – nsil- Paonta Sahib Distt. Sirmour Khasra No.
1	REFERENCE		
1.1	Office from which reference r		DCIT/ACIT CIR 1 (1), Chandigarh
1.2	Letter no. and date under w	hich reference received	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation		Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is	required	24.01.2023 as intimeted by the O/o Pr. CIT N.W. Region vide letter No. Pr. CCIT/Chd/Judi./Raigan]/2023-24/1095 dated 12.06.2023
2	Representative		Representative of Revenue Department Paonta Sahib Sh. Ravinder, Village Revenue Officer
3	COLLECTION OF DOCE	JMENTS / DETAILS	S AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department		Prevaling Collector Rates Notified on dated 01.04.2022 of Village Up sampada Shamsherpur, Tehsii Paonta sahib Disti. Sirmaur for Year 2022-23. Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Paonta Sahib Shown data during Joint visit as per their official records.
3.2	Date of visit	•	24.05.2023
3.3	Property was visit by the follo	wing persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE
4	PROPERTY REFERENC	Ę	
	Name, number (if any) as location of the property.	dress and complete	I. Residential Land in Village Up-sampada Shameshrpur, Tehsil Paonta sahib Distt. Sirmaur. 2: The subject property is shown in new khasra no. 1372 & khatauni no. 914/828 & khewat no. 651/576, khasra no. 1923/1376 & khatauni no. 914/828 & khewat no. 651/576 & khasra no. 1920/1376 & khatauni no. 698/624 & khewat no. 439/376 in reference received from DCTT/ACTT CTR 1 (1), Chandigarh. However, during visit of subject property it is found that old khasra No. has been revised to new khasra, khatauni & Khewat No.as mention above.
	PROPERTY DESCRIPT	<u>(GN</u>	
	Land area	:	Residential Land in Village Up sampada Shamsherpur, Tehsil Paonta Sahib Distt. Sirmaur of Area 13591.93 sqm
5.2	Type of construction and broa	d specification	Not applicable
5.3 ,	Period of Construction		Not applicable

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Prop	griv No 2 a Disable of	(3) IF02					
Sim	roperty No.3:-Plot No. 17 situated in Up-Sampda, Shamsherpur, Tehsil-Paonta Sahib Distt. irmour. Having area 213.33 sq meter Khasra No. 18/3.						
	Property No. 4:-Plot No. 30 situated Up-Sampda, Shamsherpur, Tehsil-Paonta Sahib Distt.						
Prop	erty No.5:- Land measuring 4 Bigway other	ated in Village - Shamsherpur Tehsil- Paonta					
		Stemsoner put Tensil- Paonta					
6.1	METHOD OF VALUATION						
		Land and building method (Collector Rates of property)					
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances					
6.3	Observations or Qualifications	are giren circuitsualities					
7	1920/1376 & khatauni no. 698/624 & khewat no. 439/376 in reference received from DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old khasra No. has been revised to new khasra, khatauni & Khewat No.as mention above. 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes to 13591.93 sqm as per the record supplied by Revenue Department, Paonta sahib But the area of subjected properties received vide reference letter from DCIT/ACIT CIR 1 (1), Chandigarh was on lesser side i.e. 885.63 sqm. 4. Hence the valuation report was prepared on the basis of actual information/documents available.						
7.1	RATES ADOPTED FOR VALUATION	- I					
	Standard rates adopted as per subject property.	Notified Prevailing Collector Rates Notified on dated 01.04.2022 of Village Up sampada Shamsherpur, Tehsil Paonta sahib Distt. Sirmaur for Year 2022-23, related to subject properties has been adopted for arriving at the rates of land for the subject property.					
	VALUATION						
	The Fair Market Value of the subject propert under.	y known as "Residential Land has been worked out as					
. No	Date of Valuation	Fair Market Value of property					
		The state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the s					

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24.01.2023

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(ExRoop Lal)
Valuation Officer
Income Tax Department
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Fair Market Value of Property

Property No.3: Plot No. 17 situated in Up-Sampda, Shamsherpur, Tehsil-Paonta Sahib Distt, Sirmour. Having area 213.33 sq meter Khasra No. 18/3.

Property No. 4:-Plot No. 30 situated Up-Sampda, Shamsherpur, Tehsil- Paonta Sahib Distt.
Sirmour. Having area 170.52 sq meter Khasra No. 18/3.

Property No.5:- Land measuring 4 Biswas situated in Village - Shamsherpur Tehsil- Paonta Sahib Distt. Sirmour Khasra No. 18/3/15.

Collector Rates Notified on dated 01.04.2022 of Village Shamsherpur, Tehsil Paonta Sahib Distt.

Sirmaur for Year 2022-23

<u>\$.No.</u>	or broberty	Area	Unit	Rates	Amount
: A	Property No.3:-Plot No. 17 situated in Up-Sa Distt. Sirmour. Having area 213.33 sq meter	Amount			
ı	As per revenue record on new khasra no. 1372 & khewat no. 651/576 & khatauni no. 914/828	5218.42	sqm .	6735.00	35146059.00
	Add for location & Situation @ 10% as the lan well planned residential areas.	d is located in	between	 -	3514606.00
	Add for rectangular shape of plot @ 5%	i			1757303.00
· .	Cost of Land				40417968.00
В	Property No. 4 :-Plot No. 30 situated Up-Samp Distt. Sirmour. Having area 170.52 sq meter K	Paonta Sahib			
ř.	As per revenue record on new khasra no. 1923/1376 & khatauni no. 914/828 & khewat no. 651/576	8171.91	sqm	6735.00	55037814.00
5	Add for location & Situation @ 10% as the land well planned residential areas.		5503781.00		
	Add for rectangular shape of plot @ 5%	<u> </u>	<u>-</u> -		2751891.00
	Cost of Land	·			
					63293486.00

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Yes

(2)

Property No.5:- Land measuring 4 Biswas situated in Village - Shamsherpur Tehsil-Paonta Sahib Distt. Sirmour Khasra No. 18/3/15. 6735.00 as per revenue record on new khasra no. 161.60 sqm 1088376.00 1920/1376 & khatauni no. 698/624 & khewat 4 no. 439/376 Add for location & Situation @ 10% as the land is located in between 108838.00 well planned residential areas. Add for rectangular shape of plot @ 5% 54419.00 Cost of Land 1251633.60 Total Cost of Land (A+B+C) 104963087.00 Note: As per the notification of collector Rates Dated 01.04.2022, Area of Land lying within 100 metre will be considered as the Residential property if being purchased by New shareholder in respective Khewat/khatauni/khasra. Therefore in this valution report, Rates for area lying within 100 metre has been adopted as collector Rates of residential property.

Augre

(Er. Boop (al) Valuation Officer Income Tax Department

Patiala

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Raigani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No.3: -Plot No. 17 situated in Up-Sampda, Shamsherpur, Tehsil- Paonta Sahib Distt. Sirmour. Having area 213.33 sq meter Khasra No. 18/3.

As per revenue record on new khasra no. 1372 & khewat no. 651/576 & khatauni no.

914/828

5218,42 sqm Property No. 4:-Plot No. 30 situated Up-Sampda, Shamsherpur, Tohsil- Paonta Sahib Distt. Sirmour. Having area 170.52 sq meter Khasra No. 18/3.

As per revenue record on new khasra no.

1923/1376 & khatauni no. 914/828 & khewat

no. 651/576

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8171.91

Property No.5:- Land measuring 4 Biswas situated in Village - Shamsherpur Tehsil-Paonta Sahlb Distt. Sirmour Khasra No. 18/3/15.

as per revenue record on new khasra no. 1920/1376 & khatauni no. 698/624 & khewat no. 439/376

161,60 sqm

ITBA/COM/F/17/2023-24/1052756032(1)

DCIT/ACIT CIR 1 (1), Chandigarh



GOVT. OF INDIA (Ministry of Finance)

Income Tax Department Office of the income tax officer

Ward-PARWANOO; PLOT NO 35F, SECTOR 2, PARWANOO (H.P)-173220 Tel 01792-233007 Fax 2334483 Email idfitopwn@gmail.com

No.1TO/PWN/2023-24/524/525 To

Dated: 15.06.2023

The Commissioner of Income Tax (OSD),

Range Shimla,

Railway Board Building,

Shimla

Sir.

Subject: Valuation of properties in the matter of M/s Raiganj Consumer Forum Vs. Union of India & other - in W.P.(C) No. 188/2004 - Regarding.

Kindly refer to your good office letter F. No. CIT(OSD)/SML. Range/Jud1./2023-24/729 dated 30.05.2023 on the subject cited above.

In this regard, it is submitted that valuation report i.e. valuation on 24.01.2023 in respect of 2. property/land situated at Village Garkhal, The-Kasuli, Distr-Solan has been received from the Departmental Valuation Officer, Income Tax Department, Patiala vide their office letter F. No. VO/Patiala/Misc./2023-24/22 dated 14.06.2023. A copy of the same is enclosed herewith for kind perusal. Requisite report in respect of this ward is as under :-

Total number of properties of the charge	Number of properties in which valuation has been completed	Number of properties in which valuation is pending	Remarks
02	02	Nil	(i) 17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts Limited Hamirpur valued at Rs. 6,10,87,111/- (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts Limited, Badsar, District- Hamirpur valued at Rs. 2,52,35,416/-

Yours faithfully,

Income Tax Officer Ward-Parwanoo

Encls: As above.

Copy to :-

Aavkar Bhawan Sector-17E

Chandigarh

The Pr. Commissioner of Income Tax-1 - A copy of letter F. No. VO/Patiala/Misc./2023-24/22 dated 14.06.2023 received from the Departmental

Valuation Officer Patiala is enclosed herewith for Quelig

kind perusal.

Encls: As above.

(Vinod Mehra) Income Tax Officer Ward-Parwanoo

दिनांकः¹¹/.06.2023

भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाता

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फोत-नंबर: 0175-2200346 ई-मेल: vopatiala@rediffmail.com



Government of India Income Tax Department Valuation Officer Patiala Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

REVISED VALUATION REPORT

Property No. 2:- Land in Village — Garkhal, Tehsil Kasauli, Distt - Solan measuring 24 Bigha 16
Biswa 12 Biswasi {(i)17 Bigha 11 Biswa 12
Biswasi M/s Himachal Country Resorts limited (ii)
7 Bigha 5 Biswa M/s Himachal Country Resorts,
Badsar, Hamirpur}.

2 Purpose To estimate value fair market value Compliance of

Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors -

W.P.(C) No. 188/2004.

3 Valuation Date 24.01,2023 as intimated by the O/o Pr. CIT N.W. Region vide letter No. Pr.

CCIT/Chd/Judl./Ralganj/2023-24/1095 dated

12.06.2023

4 No. of pages of report 1 to 9Pages.

ीपत्र सः: मृ.आ./पटि./Misc./2023-24/22

1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.

The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, Chandigarh, . A copy of valuation report is enclosed.

Copy forwarded (in deplicate) to The Income Tax Officer, Parwanoo, Solan(H.P). The valuation report has been prepared taking into account the items existing/ executed at the site as on date of inspection and on the basis of the information and records provided by the assessing officer and revenue department. His attention is also invited to the special observation of the report.

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मूल्यांकन अधिकारी आयकर कार्यालय पटियाला Compliance of Direction of Hon'ble Supreme Court - M/s Raigani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

1

Property No. 2 :- Land in Village - Garkhal, Tehsil - Kasauli, Distt - Solan measuring 24 Bigha 16 Biswa 12 Biswasi ((1)17 Bigha 11 Biswa 12 Biswasi M/s

Himachal Country Resorts limited (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts, Badsar, Hamirpur).

.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Pr.CCIT Chandigarh	24 Bigha 16 Biswa Page No. 477	2 (i)	(i) 17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts Limited		The subjected Property is currently owned by the
				Khewat No. 23/36 & khatauni No. 21/34- 35 (2 Bigha 14 Biswa)	9398017	Himachal Country Resort Ltd. as per revenue record
				Khewat No. 62/92 & khatauni No. 58/88. (1 Bigha 1 Biswa)	3654784	
				Khewat No. 83/121 & khatauni No.74/112 (O Bigha 10 Biswa)	1740374]
	•	<u>-</u> .		Khewat No. 99 min/147 & khatauni No. 88/136.(0 Bigha 10 Biswa)	1740374	-
				Khewat No. 112 min/166 & khatauni No. 101/155.(0 Bigha 19 Biswa)	3306710	
				Khewat No. 112 min/167 & khatauni No. 101/156. (1 Bigha 4 Biswa)	4176896	
				Khewat No. 116/175 & khatauni No. 105/164. (1 Bigha 19 Biswa)	6787457	
		÷		khewat No. 123 min/187 & khatauni No. 112/176. (3 B igha 1 Biswa)	Rs. 1,06,16,278/-	in .
				Khewat No. 123 min/190 & khatauni No. 112/179. (1 Bigha 8 Biswa)	4873046	
				Khewat No.190/270 & khatauni No. 174/257.(0 Bigha 5 Biswa)	870187	
				Khewat No. 237/317 & khatauni No. 188/271. (O Bigha 17 Biswa)	2958635	
				Khewat No. 240/320 & khatauni No.223/306.(2 Bigha 7 Biswa)	8179755	
			<u> </u>	Khewat No. 241/321 & khatauni No. 224/307. (O Bigha 2 Biswa)	348075	
	ļ ,	July	\	Khewat No. 242/322 & khatauni No. 227/310. (O Bigha 14 Riswa)	2436523	
	1	In VAYO	10	TOTAL	Rs. 6,10,87,111/-	

				τ 718		(a)
S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation -	Remark
2			2 (ii)	(ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts Limted, Badsar, District -		-
	; ;		}·	Hamirpur Khewat No. 83/121 & khatauni No. 74/112 (0 Bigha 5 Biswa)	870187	
		,		Khewat No. 239/319 & khatauni No. 222 (7 Bigha O Biswa)	Rs. 2,43,65,229/-	
				TOTAL	Rs. 2,52,35,416/-	

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Dey PAYO (ER: Roop Lal)

Valuation Officer
Income Tax Department
Patiala

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VALUATION REPORT



Compliance of Direction of Hon'ble Supreme Court - M/s Ralganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

	<u>-</u>		V.P.(C) No. 188/2004			
Name	e of Property :	Solan measuring Biswa 12 Biswas	Land in Village — Garkhal, Tehsil – Kasauli, Distt – 24 Bigha 16 Biswa 12 Biswasi {(i)17 Bigha 11 ii M/s Himachal Country Resorts limited (ii) 7 /s Himachal Country Resorts, Badsar, Hamirpur}.			
1	REFERENCE					
1.1	Office from which referen	ice received	DCIT/ACIT CIR 1 (1), Chandigarh			
1.2	Letter no. and date us received	nder which reference	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023			
1.3	Purpose of valuation		Determination of Fair Market Value of property.			
1.4	Date(s) for which Valuation	on is required	24.01.2023 as intimated by the O/o Pr. CIT N.W. Region vide letter No. Pr. CCIT/Chd/Judl./Raiganj/2023-24/1695 dated 12.06.2023			
2	Representative		As per telephonic discussion held with Sh. Vinay Sharma, Village Revenue Officer(RVO/Patwari), Garidial			
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION					
3.1	Documents/details/inform Representatives of Reveni		1. Prevaling Collector Rates Notified on dated 31.03.2022 of Village Garkhal, Tehsil Kasauli Distt. Solan for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. The concerned documents has been sent by the ITC Parwanoo through email on 06.06.2023 and also received through the O/o Sub Registrar, Kasauli vide letter No. KSL/THE/RC/2023-115 dated 06.06.2023.			
3,2	Property was visit by the f	ollowing persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE			
4	PROPERTY REFEREN					
4.1	Name, number (if any) a location of the property.	ddress and complete	Uncultivable Village Garkhal Tehsil Kasauli Distt. Solan. The subject property is shown in Annx-II/P-04.			
5	PROPERTY DESCRIPT	TON				
5.1	Land area	-	Uncultivated land, Village Garkhal Tehsil Kasauli Distt. Solan of Area 24 Bigha 16 Biswa			
5.2	Type of construction and b	road specification	Not applicable			
5.3	Penod of Construction		Not applicable			

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Property No. 2:- Land in Village — Garkhal, Tehsil - Kasauli, Distt - Solan measuring 24 Bigha 16 Biswa 12 Biswasi {(i)17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts limited (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts, Badsar, Hamirpur}.

	Bigha 5 Biswa M/s Hlmachal Co	ountry Resorts, Badsar, Hamirpur).					
6	METHOD OF VALUATION						
6.1	Method adopted	Land and building method (Collector Rates of property)					
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances					
6.3	Observations or Qualifications	Observations or Qualifications					
	The subject property is shown in Annx-II/P-05-06.						
	2. Sale deed of the subject property was not a	available with the concerned officials.					
	3. The area of the subject property comes to 24 Bigha 16 Biswa as per the record supplied by						
	Revenue Department, Village Garkhal Teh - Kasauli Distt. Solan (HP) which is on lesser side as per						
	the reference received i.e. 24 Bigha 16 Biswa 12 Biswasi.						
	4. Hence the valuation report was prepared or	n the basis of actual information/documents available.					
		•					
7	RATES ADOPTED FOR VALUATION						
7.1	Standard rates adopted as per subject property,	Prevaling Collector Rates Notified on dated 31.03.2022 of Village Garkhal, Tehsil Kasauli Distt. Solan for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.					
8	VALUATION *	<u> </u>					
	The Fair Market Value of the subject property known as "Uncultivated land, has been worked out as under.						
SI. No.	<u>Pate of Valuation</u>	Fair Market Value of property					
	<u> </u>						
1	24.01.2023	86322526.00					

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(El Roop Lai)
Valuation Officer
Income Tax Department
Patiala



Fair Market Value of Property

Property No. 2:- Land in Village — Garkhal, Tehsil - Kasauli, Distt - Solan measuring 24 Bigha 16 Biswa 12 Biswasi ((i)17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts limited (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts, Badsar, Hamirpur).

Collector Rates Notified on dated 31.03,2022 of Village Garkhal, Tehsli Kaşauli Distt. Solan for Year 2022-23

.No.	Description of property	Area	Unit	Rates	Amount			
A	Property No. 2 (i):- 17 Bigha 11 Biswa 12 Biswasi M/s Himachai Country Resorts Limited							
	Khewat No. 23/36 & khatauni No. 21/34-35 (2 Bigha 14 Biswa)	2276.10	sqm	4129.00	9398017.30			
	Khewat No. 62/92 & khatauni No. 58/88. (1 Bigha 1 Biswa)	885.15	sqm	4129.00	3654784.90			
	Khewat No. 83/121 & khatauni No.74/112 (O Bigha 10 Biswa)	421.50	sqm	4129.00	1740374.00			
	Khewat No. 99 min/147 & khatauni No. 88/136.(0 Bigha 10 Biswa)	421.50	sqm	4129.00	1740374.00			
	Khewat No. 112 min/166 & khatauni No. 101/155.(O Bigha 19 Biswa)	800.85	sqm	4129.00	3306710.00			
ı	Khewat No. 112 min/167 & khatauni No. 101/156. (1 Bigha 4 Biswa)	1011.60	sqm	4129.00	4176896.00			
1	(hewat No. 116/175 & khatauni No. 105/164. 1 Bigha 19 Biswa)	1643.85	sqm	4129.00	6787457.00			
k	thewat No. 123 min/187 & khatauni No. 12/176. (3 Bigha 1 Biswa)	2571.15	sqm	4129.00	10616278.0			
K	hewat No. 123 min/190 & khatauni No. 12/179. (1 Bigha 8 Biswa)	1180.20	sqm	4129.00	4873046.00			
K	hewat No.190/270 & khatauni No. 174/257.(0 igha 5 Biswa)	210.75	sqm	4129.00	870187.00			
K	hewat No. 237/317 & khatauni No. 188/271. D Bigha 17 Biswa)	716.55	sqm	4129.00	2958635.00			
K	hewat No. 240/320 & khatauni No.223/306.(2 igha 7 Biswa)	1981.05	sqm	4129.00	8179755.00			
KI	newat No. 241/321 & khatauni No. 224/307. Bigha 2 Biswa)	84.30	sqm	4129.00	348075.00			
Κŀ	newat No. 242/322 & khatauni No. 227/310. Bigha 14 Biswa)	590.10	+sqm	4129.00	2436523.00			
-	Total	14794,65	sqm.		61087111.30			

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В	Property No. 2 (II):- (I)7 Bigha 5 Biswa M/s IP			XWA	<u>- I (5)</u>
	Bigha S Biswa)	210.75	y Kosorts Li	4129.00	870186.75
	Khewat No. 239/319 & khatauni No. 222 (7 Bigha O Biswa)	5901.00	sqm	4129.00	24365229.00
_	Total	6111.75	Sqm		25235415.75
_	Total Cost of Land (A+B)	, _			
					86322526.00
	Note: As per the notification of collector Rates Deconsidered as the uncultivableland in respect	Pated 31.03.20	122, Area of	Land lying within	100 metre will

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(Ex. Roop Lai) Valuation Officer Income Tax Department Patiala

Annexure-II

Fair Market Value of Property

Property No. 2:- Land in Village – Garkhal, Tehsil - Kasauli, Distt - Solan measuring 24 Bigha 16 Biswa 12 Biswasi ((1)17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts limited (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts, Badsar, Hamirpur).

S.No.	Name of Owner	Khewat/Khatauni No.	Khasra No.	Bigha	Biswa
1	M/s Himachal Country resorts	Khewat No. 23/36 & khatauni No. 21/34-35	459,460,1354/456	2.00	14.00
	Ltd.	Khewat No. 62/92 & khatauni No. 58/88.	1326/376,1327/376,1328/3 76,1329/376	1.00	1.00
ĺ		Khewat No. 83/121 & khatauni No.74/112.	411	0.00	10.00
		Khewat No. 99 min/147 & khatauni No. 88/136.	1167/363.	0.00	10.00
		Khewat No. 112 min/166 & khatauni No. 101/155.	413	0.00	19.00
		Khewat No. 112 min/167 & khatauni No. 101/156.	423	1.00	4.00
		Khewat No. 116/175 & khatauni No. 105/164.	23,1247/24,1248/24	1.00	19.00
		khewat No. 123 mln/187 & khatauni No. 112/176.	464	3.00	1.00
		Khewat No. 123 min/190 & khatauni No. 112/179.	409	1.00	8.00
		Khewat No.190/270 & khatauni No. 174/257.	379, 380, 384, 386, 391, 391, 394, 395, 398, 400,	0.00	5.00
		Khewat No. 237/317 & khatauni No. 188/271.	1441/408/.	D.00	17.00

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 Khewat No. 240/320 & khatauni No.223/306	430, 441, 453, 1168/363, 1170/429 -	2.00	7.00	\
Khewat No. 241/321 & khatauni No. 224/307.	1169/429.	0.00	2.00	

		Khewat No. 241/321 & khatauni No. 224/307.	·			
		Khewat No. 242/322 & khatauni No. 227/310.	463	0.00	14.00	
		Total		11.00	131.00	
			1	17.00	OR 11.00	
	 			1	OR	
	marked A	u u	4	14794.65	∘ Sqm	
. 2	M/s Himachal Country resorts Ltd.	Khewat No. 83/121 & khatauni No. 74/112	411	0.00	5.00	
•		Khewat No. 239/319 & khatauni No. 222	384, 399, 412, 414, 428, 436, 462	7.00	0.00	
		Total		7.00	5.00	
				ļ	OR	
	marked B		<u></u>	6111.75	Sqm	

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Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Raigani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No. 2:- Land in Villago – Garkhal, Tehsil - Kasauli, Distt - Solan measuring 24 Bigha 16 Biswa 12 Biswasi ((i)17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts limited (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts, Badsar, Hamirpur).

As per revenue record total land is 24 Bigha

16 Biswa (1Biswa = 42.15 Sqm)

496.00 Biswa

OR

20906.40 Sqm

ITBA/COM/F/17/2023-24/1052756032(1)
Dated 11.05.2023

DCIT/ACIT CIR 1 (1), Chandigarh

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Revised(1) By E-mail only

भारत सरकार आयकर विभाग सहायक मूल्यांकन अधिकारी ल्धियाना फोन-नंबर: 0161-2971221 ई-मेल: voincometaxldh@gmail.com



Government of India
Income Tax Department
Assistant Valuation Officer
Ludhiana
Ph: 0161-2971221

E-mail:voincometaxldh@gmail.com

VALUATION REPORT

1 Name of Property

Property in Himachal Pardesh at Sr. No. 6:- Land situated in Village Nalag 0-16 Bigha, Tehsil Sadar, District Bilaspur vide Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min

2 Purpose

To estimate value fair market value Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj *Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 05 Pages.

पत्र सः: 01/सःम्.आः/ल्धिः/Misc./2023-24/ 37

दिनांक: 14.06.2023

- The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- The Valuation Officer, Income Tax Department, Ludhiana. A copy of valuation report(Revised as per requested by ITO Bilaspur vide his email dated 14.06.2023) is enclosed.
- Copy forwarded (through e-mail) to The Income Tax Officer, Bilaspur(H.P). The valuation report(Revised as requested by your goodself vide email dated 14.06.2023) has been prepared taking into account the items existing/executed at the site as on date of inspection and on the basis of the information and records provided by the assessing officer and revenue department. His attention is also invited to the special observation of the report.

सहायक मूल्यांकन अधिकारी आयुकर विभाग, लुधियान

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Compliance of Direction of Hon'ble Supreme Court - M/S Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property in Himachal Pardesh at Sr. No. 6:- Land situated in Village Nalag 0-16 Bigha, Tehsil Sadar, District Bilaspur vide Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min

S.No.	Name of ITO	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Krishan Lal, Income Tax Officer, Ward- Bilaspur, Bilaspur (H.P)	477-481	6	O-16 Bigha Village Nalag, Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min, Tehsil Sadar, District Bilaspur (H.P)		The subjected property vide Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min (village Nalag 0-16 Bigha, Tehsil Sadar, District Bilaspur) in reference receieved from The ITO, Ward- Bilaspur, Bilaspur(H.P) for 0-16 Bigha. As per revenue record the Himachal Country Resort Limited were sold 0-12 Bigha to Smt. लीलादेवी w/o लेखराम, S/o महता through two different Intakal (ई) vide No.1020 (वै) dated 23.10.2019(0-01 Bigha) from Khasra No.777/706/342 and 1021 dated 23.10.2019 (0-11 Bigha) from Khasra No.764/705/342. Therefore, the referred property is now owned by two different parties i.e. Smt. लीलादेवी w/o लेखराम S/o महता (0-12 Bigha) and the Himachal Country Resort Limited (0-04 Bigha). In view of the above the valuation for 0-12 Bigha pertain in the above referred Khasra Nos. could not be prepared because Smt. लीलादेवी w/o लेखराम, S/o महता has the owner as well as she has taken a loan for Rs. 7,00,000/- from the Punjab National Bank (Branch Panjgai) as per jamabandi in the revenue record. Therefore, the valuation report for 0-04 Bigha is prepared which is owned by M/s Himachal Country Resort Ltd.

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Assistant Valuation Officer,

Income Tax Department

Ludhiana

Page No :01



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name of Property: Property in Himachal Pardesh at Sr. No. 6:- Land situated in Village Nalag 0-16 Bigha, Tehsil Sadar, District Bilaspur vide Khasra No. 775/704, 777/706, 764/705

Kitte 3, Khatta Khatoni No. 164/205 min

		Nitte 5, Midtle Midtori No. 104/205 min
1	REFERENCE	I
1.1	Office from which reference received	Income Tax Officer, Ward- Bilaspur, Bilaspur (H.P.)
1.2	Letter no. and date under which reference received	F.No. ITO/BLP/2023-24/71 Dated 01.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	REPRESENTATIVE OF ASSESSING OFFICER	Sh. Prikshat Sharma Inspector, Income Tax Department, Bilaspur
3	COLLECTION OF DOCUMENTS	DETAILS AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	(1) Prevaling Collector Rates of Village Nalag Tehsil Bilaspur Sadar Distt. Bliaspur for Year 2022-23. (2) Jamabandi for concerned land.
3.2	Date of visit	22.05.2023
3.3	Property visited by the persons	1. Er. Ram Dass, AVO 。 2. Er. Sanjay, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	0-16 Bigha land situated in the village Nalag, Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min, Tehsil Sadar Distt. Bilaspur.
5	PROPERTY DESCRIPTION	
5.1	Land area	As per revenue record the Himachal Country Resort Limited were sold 0-12 Bigha to Smt. ਜੀਜਾदੇਰੀ w/o ਜੇਲਾਸ, S/o ਸਵੇਜਾ through two different Intakal (ई) vide No.1020 (वै) dated 23.10.2019(0-01 Bigha) from Khasra No.777/706/342 and 1021 dated 23.10.2019 (0-11 Bigha) from Khasra No.764/705/342. Therefore, the referred property is now owned by two different parties i.e Smt. ਜੀਜਾदੇਰੀ w/o ਜੇਲਾਸ S/o ਸਵੇਜਾ (0-12 Bigha) and the Himachal Country Resort Limited (0-04 Bigha). The valuation report for 0-04 Bigha is prepared which is now owned by M/s Himachal Country Resort Ltd.
J.2	specification	Load bearing structure constructed as garrage cum shops. One shop is used as scooter mechanic shop and other is used as spare part shop at the time of Inspection.
5.3	Period of Construction	2001 (As per local inquire)
		·

Property in Himachal Pardesh at Sr. No. 6: Tehsil Sadar, District Bilaspur vide Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min METHOD OF VALUATION 6 Land and building method (Collector Rates of property) Method adopted 6.1 This is most appopriate method adopted to determine Fair Reason in support of the method Market Value of the property under the given adopted circumstances. OBSERVATIONS OR QUALIFICATIONS 7 7.1 The subjected property vide Khasra No. 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 mln (village Nalag 0-16 Bigha, Tehsil Sadar, District Bilaspur) in reference receieved from The ITO, Ward- Bilaspur, Bilaspur(H.P) for 0-16 Bigha. As per revenue record the Himachal Country Resort Limited were sold 0-12 Bigha to Smt. लीलादेवी w/o लेखराम, S/o महता through two different Intakal (ई) vide No.1020 (3) dated 23.10.2019(0-01 Bigha) from Khasra No.777/706/342 and 1021 dated 23.10.2019 (0-11 Bigha) from Khasra No.764/705/342. Therefore, the referred property is now owned by two different parties i.e. Smt. लीलादेवी w/o लेखराम S/o महता (0-12 Bigha) and the Himachal Country Resort Limited (0-04 Bigha). In view of the above the valuation for 0-12 Bigha pertain in the above referred Khasra Nos. could not be prepared because Smt. लीलादेवी w/o लेखराम, S/o महंता has the owner as well as she has taken a loan for Rs. 7,00,000/- from the Punjab National Bank (Branch Panygai) as per jamabandi in the revenue record. Therefore, the valuation report for 0-04 Bigha is prepared which is owned by M/s Himachal Country Resort Ltd. 7.2 In view of 7.1 above this valuation report is for 0-04 Bigha land alongwith garage cum shops constructed on the part of land is prepared, which is currently owned by the Himachal Country Resort Ltd. RATES ADOPTED FOR VALUATION Prevaling Collector Rates of village Nalag, (007301) at Sr. Standard rates adopted as per No. 183 Tehsil Sadar, District Bilaspur for the year 2022-23 subject property. related to subjected property has been adopted for arriving the rates of land. VALUATION The Fair Market Value of the subject property known as Land and Building situated in Village Nalag 0-04 Bigha, owned by M/s Himachal Country Resort Ltd., Tehsil Sadar, District Bilaspur vide Khasra No. 775/704/342, 764/705/342, Kitte 2, Khatta Khatuni No. 145/184 min has been worked out as under. Description of the property 0-04 Bigha Fair Market Value of property (Land & Building) S. No Date of Valuation owned by Himachal Country Resort Ltd. Land as per 21,63,300/-24.01.2023 1 Annexure-I **Building Portion** 1.51,600/-(Garage/Shops) as 24.01.2023 2 per Annexure-II

Total Fair Market Value(A+B)

Land situated in Village Nalag 0-16 Bigha,

Assistant Valuation Officer, Income Tax Department, Ludhiana

Rs. 23,14,900/-

Compliance of Direction of Hon'ble Supreme Court - M/s Raigan) Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property:- Land situated in Village Nalag 0-04 Bigha, in favor of Himachal Country Resort Ltd. Tehsil Sadar, District Bilaspur vide Khasra No. 775/704/342, 764/705/342

	Fair Market Value of the pro	perty as on 24.0	1.2023
S.No	Description	Amount	Remarks
1	Total land area 0-04 Bigha or 0.20 Bigha	0.20	Λ
2	Status of land		Residential/Vacant Land
3	Rate applicable in Rs./Bigha	9833333:00	В
4	Add for the location & Situation @10.00% on "B" (As the land is situated on NH21)	983333.30	С
5	Net applicable rates per Bigha in Rs.(B+C)	10816666.30	D
6	Total Value of land (A x D)	2163333.26	
	Say Rs.	21,63,300/-	

(ER. Ram/Dass)

Assistant Valuation Officer, Income Tax Department, Ludhiana

ANNEXURE-II

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property: Building situated in the village Nalag on part of Land, 0-04 Bigha, in favor of Himachal Country Resort Ltd. Tehsil Sadar, District Bilaspur vide Khasra No. 775/704/342, 764/705/342

Abstract of Cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Garages cum Shops	60.19	Sqm	3066.00	184542.54
				Total(A)	184542.54
2	Less depriciation on Building Part (A)			-	58130.90
				Total(B)	126411.64
3	Internal water supply and sanitation installations			(C)	14600.00
4	Internal electric instalation			(D)	10600.00
				(B+C+D)	151611.64
_				Say Rs.	1,51,600/-

(ER. Ran Dass)
Assistant Valuation Officer,
Income Tax Department,
Ludhiana



भारत शरकार/Government of India नित् मंत्रालय/Ministry of Finance आयकर विभाग/Income Tax Department

कार्यालय आयकर अधिकारी, बिलासप्र,(हि.प्र.) - 174001

Office of Income Tax Officer, Bilaspur (H.P.) ~ 174001.

Email-bilaspur.ito@incometax.gov.in

Phone No. - 01978-221033, 221034

F.No.ITO/BLP/2023-24

Dated: 14.06.2023

To.

The Pr. Commissioner of Income Tax -1, Central Revenue Building Chandigarh.

[Through Proper Channel]

Sir.

Supreme Court Matter- Valuation of Properties in the matter of M/s Raiganj Consumer forum Vs UOIs& others in WP (C) no.188/2014 - Reg-

Kindly refer to your office e-mail dated 14.06.2023 addressed to the Commissioner of Income Tax(OSD) Shimla Range Shimla on the above subject matter vide which valuation of the subject properties is required for dated 24.01.2023.

2. In this regard, it is submitted that as directed the valuation officer has requested to provide the valuation of the consolidated property falling with this office jurisdiction for dated 24.01.2023 and in compliance. Valuation Officer. Ludhiana has re-submitted his valuation report dated 14.06.2023 for valuation of property as on 24.01.2023, which is forwarded to your good office along with the Performa duly filled as sought for further necessary action at your end.

Yours faithfully,

Encl.: As above

(कृष्ण लाल)

आयकर अधिकारी .

बिलासपुर (हि.प्र.)

Copy in advance to the office of Pr. Commissioner of Income Tax-1. Chandigarh, Auyakar Bhawan . Sector-17E . Chandigarh for kind information

आयकर अधिकारी .

बिलासप्र (हि.प्र.)

n 	iDagge on at time	Properties	Property Description	Valuation	Remarks
Pr Chief Commissioner of Income Tax, NWR, Chandigarh	477-481	6	0-16 Bigha Village nalag, Khasra No. 775/704, 1777/706, 764/705 Kitte 3, Khatta Khatoni No. 164/205 min, Tehsil. Sadar, Distt. Bilaspur [HP]	NS. 23,14,900/-	As per valuation officer report, the subjected property vide Knasra No 775/704, 777/706, 764/705 Kitte 3, Khatta Khatoni No 164/205 min (Vu Nalag 0-16 Bigha, Tehsil. Sadar, District Bilaspur) in reterence received for the ITO, Ward Bilaspur, Bilaspur [HP] for 0-16 Bigha. As per revenue received the Himachal Country Resort Limited were sold 0-12 Bigha to Smt. ਕੀਂਗਾ ਅੰਹ ਕੋਢਰਸ. S/O ਸਵੰਗ through two different intakal (\$) vide No. 1020 (\$\frac{1}{2}\$ dated 23:10:2019 (0-01 Bigha) from Khasra No. 777/706/342 and 1021 of 23:10:2019 (0-11 Bigha) from Khasra No. 764/705/342. Therefore, the reproperty is now owned by two different parties i.e. Smt. ਕੀਂਗਾ ਟੇਰੀ ਆਹ ਲੋ S/O ਸਵੰਗ (0-12 Bigha) and the Himachal Country Resort Limited (0-04 Bigha) in view of the above the valuation for 0-12 Bigha pertain in the above re Khasra Nos could not be prepared because 5mt. ਕੀਂਗਾ ਟੇਰੀ ਆਹ ਕੋਢਾਸ. Serial has the owner as well as she has taken a loan for Rs. 7,00,000/- fro Punjab National Bank (Branch Panjgain) as per jamabandi in the revenue ecord. Therefore, the valuation report for 0-04 Bigha is prepared which the tweed by M/s Himachal Country Resort. Ltd.

आयकर अधिकारी . बिलासपुर (हि.प्र.) भारत सरकार आयकर विभाग मृत्यांकन अधिकारी 29 लिंक रोड, जालंधर ईमेल: va29jal@gmail.com



Income Tax Department

Valuation Officer

29. Link Road, Jalandhar

Email: va29jal@gmail.com

पत्र संख्या :- VO/IT/JAL/2023-24/CC-04/ 4 ?

Dated: - /4.06.2023

Sh. Amit Kundu.

Income Tax Officer,

Distt. Hamirpur, Himachal Pradesh.

Subject :- Valuation of property in the matter of M/s Raiganj Consumer Forum Vs Union of India & Others in W.P.IC No.188/2004-Regarding

Location of Property- office building situated in village Mehra Barsar, Tehsil Barsar Distt. Hamirpur 7 Marla Khasra No 55 min, Khatauni No.76 , Kharsa No 918/859/1 (0-7) Total Area 7 Marla

Ref: - 1. Your Office's Letter No. ITO/Hamirpur/2023-24/51 dated 01/05/2023

2. ITO(HQ)/Tech. O/o the Pr. C1T-1 Chandigarh vide F.No. Pr.C1T-1/CHD/Tech/2023-24/801 dated 13.06.2023.

Dear Sir

Please find enclosed herewith revised valuation report in respect of subject property for further consideration and necessary action.

Enclosure: - As Above.

Yours Faithfully.

Valuation Officer

Income Tax Department

Jalandhar

Copy to:- The District Valuation Officer, Income Tax Department, for info please.

Valuation Officer

VALUATION REPORT (Revised)

Assessee: Himachal Country Resort Limited, H.O. Barsar, Distt. Hamirpur, H.P.

Property: Office building situated in village Mehra barsar, Distt. Hamirpur, (07 Marla, Khasra No. 55min, Kh. No. 76, Khasra no. 918/859/1 (0-7).

Village Mehra, Barsar, Distt. Hamirpur, Himachal Pradesh

VALUATION OFFICER
Income Tax Department
29 Link Road, Jalandhar

ANNEXURE -A (Revised)

ķ	ATTIEAURE -A (Revised)								
<u>k</u>	FAIR MARK	ET VALUE OF THE PROPERTY							
1	Name of the Property:	Assessee: Himachal Country Resort Limited, H.O. Barsar, Distt. Hamirpur, H.P.							
2	Location:	Property: Office building situated in village Mehra barsar, Distt. Hamirpur, (07 Marla, Khasra No. 55min, Kh. No. 76, Khasra no. 918/859/1 (0-7).							
├									
 									
1	Reference Office from whom reference								
1.1	ITO Hamirpur, Himachal Predesh.								
1.2	Letter No. & date under which reference received	ITO/Hamirpur/2023-24/51 dated 01/05/2023							
1.3	Purpose of Valuation	To Determine the Fair Market Value of Property as on 24.01.2023							
1.4	Act & Section under which valuation Required.	Section 142-A of Income Tax act, 1961.							
1.5	Date (s) for which valuation required	24.01.2023							
2	Assessee								
2.1	Name	Himachal Country Resort Limited.							
2.2	Full address of the Assessee	Village Mehre, Sub-Tehsil Barsar, Distt. Hamirpur.							
2.3	Details / documents furnished by the Assessee	NIL							

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[3	Collectio	n of documents details and inspection						
3.1	Chronological statement of notices sent to the assessee and reply received(if any)	Notices issued to the assessee vide						
	1	This office letter no. VO/IT/JAL/2022-23/CC-04/16 dated: 03.05.2023 for submitting documents. But no response has been received from assesse This office letter no. VO/IT/JAL/2022-23/CC-04/25 dated: 12.05.2023 for physical inspection. The notice has been served through I.T.O.Hamirpur						
3.2	Date of inspection of property	17.05.2023						
3.3	Name of assessee's representative present (if any) at the time of inspection firm representative.	1. Sh. Subhash Chander (Tenant)						
3.4	Whether inspection note made or not	Yes, inspection note was made.						
4	Property reference							
4.1	Name, Number (if any) address and complete location of property	Property: Office building situated in village Mehra barsar, Distt. Hamirpur, (07 Marla, Khasra No. 55min, Kh. No. 76, Khasra no. 918/859/1 (0-7).						
4.2	Registered Valuer's Report	Not filed by assessee						
4.3	Comments on Registered Valuers's Report	N.A						
4.4	Assessee's share	100%						
4.5	Value declared by the assessee for the property.	NIL 4						
5	Property description							
5.1	Land Area	176.99 sqm = 07 Marlas						
5.2	Permissible area of coverage	N.A						
5.3	Actual area covered and plinth area Constructed	As per ANEXURE-I(A)						
5.4	Type of construction & broad specification:	Four Storeyed Load Bearing Construction having RCC Slab and Brick Masonary Walls.						
5.5	Period of construction and the Year of construction	Not Known						
5.6	Estimated future life of build.	20 years						

. <i>[</i>	738				
<u> </u>		Lease and occupancy details			
6.	Is land free hold or leasehold	Free hold			
6.2	Does the land fall in an area included in any town Planning plan of govt, or any town planning. Plan of govt, or any statutory body? If so, give Particulars.	NΛ			
7	Method of Valuation				
7.1	Method adopted	Land & Building Method			
7.2	Reason in support of the method adopted	For determination of Fair Market Value			
7.3	Any special observations or qualifications	No Assessee or his representative was present during the physical inspection of the building on date 17.05.2023, but there were some tenants who were residing in the building illeligally since more than 20 years according to their own statement. Sh. Amit Kundu ITO Hamirpur was also present during the inspection of property			

	739 P-0'					
8	Reference to sale instance/ land	Rates adopted for valuation				
$\int_{8,1}$	rate date Relied on and their relevance	NA				
8.2	Land rates adopted for valuation on the basis of 8.1	Rs. 4793.75 per sqm				
		Preliminary Valuation				
9_						
, , , , , , , , , , , , , , , , , , ,	Value of the Property Assessed	Rs. 44,78,703/- as on 24.01.2023				
	Reference under which the preliminary valuation sent to the assessee and objection invited	NA				
9.3	Reference to subsequent correspondence discussed with the assessee or his technical representative	NA				
10		Objection				
10.1	Reference to asseessee's objection	NA				
10.2	Comments on asseessee's objections	NA				
	<u> </u>	Conclusion & Final Valuation				
11						
11.1	Final Valuation	Having considered the evidence found on site during physical inspection and having taken in to account all the relevant material gathered by me. I determine the Fair Market Value of the property is Rs. 44,78,703/- (Rs. Forty Four lakh, Seventy Eighty thousand, Seven Hundred & Three only)				
L		<u> </u>				

Valuation Officer,
Income Tax Department
Jalandhar

ANNEXURE-I (Revised)

Valuation Report

Assessee: Himachal Country Resort Limited, H.O. Barsar, Distt. Hamirpur, H.P.

Property: Office building situated in village Mehra barsar, Distt. Hamirpur, (07 Marla, Khasra No. 55min, Kh. No. 76, Khasra no. 918/859/1 (0-7).

JJillill, Kill 140, 70, Killista liet 770, 00 (2.7)				
S.	Description		Amount in (Rs.)	
No.	Cost of Building		3630257.00	
	Cost of Land		848446.00	
		Total	4478703.00	
	7	Say Rs.	4478703.00	

Income Tax Department Jalandhar

ANNEXURE-I(A) (Revised)

Calculation of Cost of Building

Assessee: Himachal Country Resort Limited, H.O. Barsar, Distt. Hamirpur, H.P.

Property: Office building situated in village Mehra barsar, Distt. Hamirpur, (07 Marla, Khasra No. 55min, Kh. No. 76, Khasra no. 918/859/1 (0-7).

S. No.	Description	Floor Height in	Unit	Quantity	Rate	Amount in (Rs.)
1	Ground Floor	2.55	Sqnı	138.69	6629.61	919461.00
2	First Floor	3.15	Sqm	138.69	6855.69	950816.00
3	Second Floor	2.75	Sqm	116.69	6704.96	782402.00
4	Third Floor	2.30	Sqm	138.69	6535.41	906396.00
			_		Total	3559075.00
3	Add Builder's Efforts @ 2%	"				71182.00
		 			Say Rs.	3630257.00

Valuation Officer
Income Tax Department

Jalandhar

		ANNEXURE-I(B)(Revised				
Calculation of cost of Land						
Sr. No.	Description/ Particulars	Quantity / Amount				
1	Status of land	Commercial				
2	Land Rate as per Collector's office -Barsar, Distt. Hamirpur, Himachal Pradesh issued vide letter no. SDB/Circle rate/2023- 24/ 1553-57/SDB dated 31.03.2023 w.e.f 01.04.2023	3874.00				
3	Less for gap of Approx 02 months from 31.03.2023 to 24.01.2023	-39.00				
4	Total	3835.00				
5	Add for Prime Location @ 25%	958.75				
6	Total	4793.75				
7	Total land area = 176.99 sqm	176.99				
8	Cost of Land = 4793.75x176.99 = Rs. 848445.81/-	848445.81				
9	Say Rs.	848446.00				

Note:- The property is located at Prime Location, so additional factor of 25% for the same has been added.

Cost of land as on 24.01.2023 = Rs. 8,48,446/- (Rs. Eight Lakh, Forty Eight Thousand, Four hundred & Forty Six only)

Valuation Officer
Income Tax Department.

Jalandhar

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भारत सरकार / Spyannent of India वित्त मंत्रालय / Ministry of Finance

आयकर विभाग / Income Tax Department

फैक्स/दूरभाष—01972—223503,01972-222930 Email ID: hamirpur.ito@incometax.gov.in

फा.सं. आ.आ./हमीरपुर/2023-24/ 6

दिनांकः 14/06/2023

सेवा में

The Commissioner of Income Tax(OSD), Shimla Range, Shimla

महोदय,

विषय:-: Supreme Court Matter-Valuation of properties in the matter of Raiganj Consumer Forum vs UOI & others in WP(C) No. 188/2014- Regarding

Kindly refer to your office email dated 14.06.2023 on the subject cited above.

02. In this regard, kindly find enclosed herewith the copy of report dated 14.06.2023 received in this office on 14.06.2023 from the Valutation Officer, Income Tax Department, Jalandhar valuing the office building situated in village Mehra, Barsar, Tehsil Barsar measuring 7 Marla Khasra No.55 min, Khatauni No.76, Kharsa No.918/859/1 (0-7) along with duly filled in proforma for valuation of property as on <u>24.01.2023</u>. The Valuation Officer has valued the office building at Rs.44,78,703/- (cost of Land at Rs.8,48,446/- plus cost of Building at Rs.36,30,257/-).

03. It is further submitted that there is only one property in jurisdiction of this office and valuation report in respect of this property is attached herewith.

भवदीय.

संलग्न:- उपरोक्त '

(अमित कुन्डू) आयकर अधिकारी, हमीरपुर (हि.प्र.)

S.No.	Name of the CCIT (CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	Valuation	Remark
1	The Pr.CCIT,NWR	012-HIMACHAL PRADESH (Page No. 477-481)		Office Building situated in Mehra Barsar, Tehsil Barsar, District Hamirpur. 7 Marla Khasra No. 55 min, Khatauni No. 76, Khasra No. 918/859/1(0-7) total area 7 Marla.	44,78,703	NA

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अमित कुन्डू AMIT KUNDU आयकर अधिकारी Income Tax Offic

Income Tax Officer हमीरपुर (हि.प्र.)/Hamirpur (H.P.)

,	Number of properties in which valuation has been completed	Number of properties in which valuation is pending.
1	1	0

अभित कुन्सू AMIT KUNDU आयकर अधिकारी Income Tax Officer हमीरपुर (हि.प्र.)/Hamirpur (H.P.)

By Speed Post/E-mail.

भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाला फोन-नंबर: 0175-2200346

फात-नबर: 0175-2200346 ई-भेल: vopatiala@rediffmall.com



Government of India
Income Tax Department
Valuation Officer
Patiala
Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

VALUATION REPORT

Name of Property

Property No.3: Land measuring 16 Bigha 2 biswa situated in village Nimbua, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land: Khata No. 151/169, Khasra Nos. 53//18(4-0), 23(4-1), 24/2(0-14), 59//4(4-16), 5(1-6), 60//1(1-5)

2 Purpose

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To estimate value fair market value Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 5 Pages.

पत्र स.: मू.आ./पटि./Misc./2023-24/51

दिनांक:28.0<u>6.2023</u>

The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.

The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, Chandigarh, . A copy of valuation report is enclosed.

मूल्यांकन अधिकारी आयकर कार्यालय पटियाला



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No.3 :- Land measuring 16 Bigha 2 biswa situated in village Nimbua, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land : Khata No. 151/169, Khasra Nos. 53//18(4-0), 23(4-1), 24/2(0-14), 59//4(4-16), 5(1-6), 60//1(1-5)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
וו	Pr. CCIT Chandigarh	16 Bigha 2 Biswa	3	Land measuring16 Bigha 2		Rcircle rate per acre = Rs. 25,00,000/- Rate per
1		Page No. 274		biswa situated in village		Bigha = Rs. 520833/-
		1		Nimbua, Tehsil Derrabassi, 📑		The property mentioned in volume 9 Page 338 (As
}		-	[Oistrict S.A.S. Nagar Mohali.		per Dr. Namavati Report) are same as at Page No.
1)	Khewat No. 122/106 min &		274.
				Khatauni No. 135 (4 Bigha 16		į
Į.	'		·	Biswa)	2499998.00	•
į		ļ	1	Khewat No. 122/106 min &		
1			1	Khatauni No. 135 (1 Bigha 6		,
1	1			Biswa)	677083.00	
			ļ	Khewat No. 122/106 min &		
i			ļ	Khatauni No. 135 (1 Bigha 5		
-				Biswa)	651041.00	
	[ļ	Khewat No.123/106 min &		
}			1	Khatauni No. 136 (1 Bigha 16	j	
	ĺ	1	1	Biswa)	937499.00	
				Khewat No.123/106 min &		
ļ	•		-	Khatauni No. 136 (2 Bigha 4		ar .
				Biswa)	1145833.00	
	ļ		1	Khewat No.124/106 &		
		ļ		Khatauni No. 137 (O Bigha 14		
ļ	1			Biswa)	364583.00	
1			1	Khewat No.125/107/1 &		
-				Khatauni No. 138 (4 Bigha 1		
1	Į.	İ		Biswa)	2109374.00	
						· · · · · · · · · · · · · · · · · · ·
				Total	8385411.00	

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VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	of Property : Property No.3 : village Nimbua, (Punjab). Detai	- Land measuring 16 Bigha 2 biswa situated in Tehsil Derra Bassi, District S.A.S. Nagar Mohali I of Land: Khata No. 151/169, Khasra Nos. 3(4-1), 24/2(0-14), 59//4(4-16), 5(1-6), 60//1(1-
1	REFERENCE	•
1.1	Office from which reference received	DCIT/ACIT CIR 1 (1), Chandigarh
1.2	Letter no. and date under which reference received	ΠΒΑ/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01,2023
2	Representativo	concerned revenue department official patwari Sh. Shyam Singh
3	COLLECTION OF DOCUMENTS / DETAI	LS AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	of Village Nimbua, Tehsil Derra Bassi Distt. SAS Nagar Mohali (Pb) for Year 2022-23.
	19 91	 Sale deed was not available with the concerned officials. Concerned Revenue Department Official, Nimbua, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data during Joint visit as per their official records.
3.2	Date of visit	26.06.2023
3.3	Property was visit by the following persons	1.Er. Roop Lal,VO
	, and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of	2.Er. Amar Singh, AVO 3:Er. Ashwini Kumar, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	 Barani, Village Nimbua, Tehsil Derra Bassi Distt. SAS Nagar Mohali (Pb). The subject property is shown Khata No. 151/169 in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old khata No. 151/169 has been revised to new khewat No.122/106 min,123/106 min,125/107/1,124/106, khatauni no. 135,136,137,138 in Revenue Record.
55	PROPERTY DESCRIPTION	
5.1	Land area	Barani, Village Nimbua, Tehsil Derra Bassi Distt. SAS Nagar Mohali, of Area 16 Bigha 02 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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Bassi,		swa situated in village Nimbua, Tehsil Derra etail of Land : Khata No. 151/169, Khasra Nos. i), 5(1-6), 60//1(1-5)
6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6,2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	been revised to new khewat No.122/106 135,136,137,138 in Revenue Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes of the reference letter.	opect property it is found that old khata No. 151/169 has it min,123/106 min,125/107/1,124/106, khatauni no. available with the concerned officials. Ut to 16 Bigha 2 Biswa as per the record received from on the basis of reference received from DCTT/ACTT CIR
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Nimbua Teh - Derra Bassi Distt. SAS Nagar Mohali. for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	·-
	<u></u>	known as "Barani land has been worked out as under.
SI. No.	<u>Date of Valuation</u>	Fair Market Value of property
1	24.01.2023	8385411.00

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Annexure-I

Fair Market Value of Property

Property No.3:- Land measuring 16 Bigha 2 biswa situated in village Nimbua, Tehsil Derra Bassi, District Ş.A.S. Nagar Mohali (Punjab). Detail of Land: Khata No. 151/169, Khasra Nos. 53//18(4-0), 23(4-1), 24/2(0-14), 59//4(4-16), 5(1-6), 60//1(1-5)

Collector Rates Notified on dated 01.07.2022 of Village Nimbua, Tehsil Derra Bassi Distt. S.A.S.
Nagar Mohali for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount
	Property No.3:- Land measuring 16 Bigha 2 big Derra Bassi, District S.A.S. Nagar Mohali (Punj Khasra Nos. 53//18(4-0), 23(4-1), 24/2(0-14), 5	ab). Detail of L	and : Khata	No. 151/169,	
	Khewat No. 122/106 min & Khatauni No. 135	1			
1	Khasra No. 59//4 = 4.80 bigha	4.80	Bigha	520833.00	2499998.00
2	Khasra No.59//5 = 1.30 bigha	1.30	Bigha	520833.00	677083.00
	Khasra No. 60//1 = 1.25 bigha	1.25	Bigha	520833.00	651041.00
	Khewat No.123/106 min & Khatauni No. 136				<u> </u>
4	khasra No.53//18/1 = 1.80 bigha	1.80	Bigha	520833.00	937499.00
5	khasra No.53//18/2 = 2.20 bigha	2.20	Bigha	520833.00	1145833.00
	Khewat No.124/106 & Khatauni No. 137]		
6	khasra No. 53//24/2 = 0.70 bigha	0.70	Bigha	520833.00	364583.00
	Khewat No.125/107/1 & Khatauni No. 138				
7	khasra No. 53//23 = 4.05 bigha	4:05	Bigha	520833.00	2109374.00
	Total	16.10	Bigha		8385411.00
	Cost of Land	T	1	· · · · · · · · · · · · · · · · · · ·	8385411.00

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Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No.3: Land measuring 16 Bigha 2 biswa situated in village Nimbua, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land: Khata No. 151/169, Khasra Nos. 53//18(4-0), 23(4-1), 24/2(0-14), 59//4(4-16), 5(1-6), 60//1(1-5)

16 Bigha 02 Biswa

16.10 Bigha

ITBA/COM/F/17/2023-24/1052756032(1) Dated

DCIT/ACIT CIR 1 (1), Chandigarh

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भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाला

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) n फोन-नंबर: 0175-2200346 ई-मेल: yopatiala@rediffmail.com



Government of India Income Tax Department Valuation Officer Patiala

Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

VALUATION REPORT

1 Name of Property

Property No.5: Land measuring 1108 bigha 2 biswa in village Jaroat, Tehsil - Derra Bassi, Distt. SAS Nagar Mohali. Detail of land enclosed.

2 Purpose

To estimate value fair market value Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 2DPages,

पत्र सः: मू.आ./पटि./Misc./2023-24/50

दिनांक:28.06.2023

- The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, Chandigarh, . A copy of valuation report is enclosed.

मूल्यांकन अधिकारी आयकर कार्यालय पटियाला

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004



Property No.5 :- Land measuring 1108 bigha 2 biswa in village Jaroat, Tehsil - Derra Bassi, Distt. SAS Nagar Mohali. Detail of land enclosed.

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR CCIT Chandigarh	1108 Bigha 2	5	Land measuring 1108 bigha 2 biswa		The property mentioned in volume 9 Page
	-	Biswa Page No.		in village Jaraut, Tehsil - Derra bassi,	1	324,325&326 (As per Dr. Namavati Report) are
		276 to 289		Distt. SAS Nagar Mohali. Detail of		same as at Page No. 276 to 289.
		·		land enclosed.	1	
				Khewat No. 235/214 & khatauni		
				No. 319 marked as 1 (A) (784 Bigha		
				12 Biswa)	408650000.00	
				Khewat No. 1/1 & khatauni No. 5		
				marked as 1 (B) (2 Bigha 15 Biswa)	1425000.00	
		}		Khewat No. 17/16 & Khatauni No.		
		i		24 marked as 1 © (15 Bigha 19		
]	1	Biswa)	8300000.00	
]	}		Khewat No. 18/17 & khatauni No.		
	\	ļ	1	26 marked as 1(D) (1 Bigha 15		
	1		1	Biswa)	900000.00	
	İ		1	Khewat No. 20/19 & khatauni No.		
				29 marked as 1 (E) (1 Bigha 16	ļ	
	ļ		di-	Biswa)	950000.00	· 🚀
			1	Khewat NO. 40/34 & khatauni No.		
			1	51 marked as 1 (F) (33 Bigha 0	Ì	
		İ	1	Biswa)	17200000.00	•
		, `		Khewat No. 52/42 min & khatauni		•
]	Į.	No. 64 marked as 1 (G) (14 8igha 1		
1			ł	Biswa)	74500000.00	
			į	khewat No. 61/47 & khatauni No.		
			İ	74 marked as 1 (H) (24 Bigha 6		
			j	Biswa)	12650000.00	
			}	Khewat No. 60/S0 min & khatauni		
			1	No. 89 marked as 1 (I) (2 Bigha 0		1 0.
		1 1		Biswa)	1050000.00	1 V(ev \ \ _

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Remark Sr. No. of Valuation Property details ctines of a Property Description 1. Bu Bur 19 Ca tare Name of CCR ರಡು ಎ⊹ಎ page no. of list properties Khewat No. 64/50 min & khalauni No. 84 marked as 1 (J) (11 Bigha 7 5900000.00 Biswa) Khewat No. 90/73 & khatauni No. 121 marked as 1 (K) (11 Bigha 14 6100000.00 Biswal Khewat No. 99/82 & khatauni No. 1050000.00 131 marked as 1 (L) (2Bigha 0 Biswa) Khewat No. 99/82 & khatauni No. 132 marked as 1 (M) (2 Bigha 1 1075000.00 Biswa) Khewat No. 99/82 & khatauni No. 137 marked as 1 (N) (4 Bigha 0 2075000.00 Biswa)

Khewat No. 190/169 & khatauni No. 260 marked as 1 (O) (2 Bigha 0 1050000.00 Biswa) Khewat No. 173/152 & khatauni No. 241 marked as 1 (P) (16 Bigha 9 8575000.00 Biswa) Khewat No. 192/171 & khatauni No. 267 marked as 1 (Q) (8 Bigha 18 4625000.00 Biswa) Khewat No. 213/191 & khatauni No. 295 marked as 1 (R) (8 Bigha 4425000.00 10 Biswal Khewat No. 213/191 & khatauni No. 296 marked as 1 (S) (2 Bigha 1300000.00 10 Biswal Khewat No. 216/194 & khatauni No. 300 marked as 1 (T) (3 Bigha 16 1975000.00 Biswal Khewat No. 72/56 & khatauni No. 103 marked as 1 (U) (16 Bigha 7 8525000.00 Biswa)

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S.No.

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark 3
] .		Khewat No. 175/154 & khatauni	İ	
ĺ				No. 243 marked as 1 (V) (4 Bigha		
				10 Biswa)	2350000.00	
ļ				Khewat No. 17/16 & khatauni No.		
- 1				23 marked as 2 (A) (11 Bigha 17		
- 1				Biswa)	6175000.00	
		1	•	Khewat No. 50/42 min & khatauni	ļ	
ŀ				No. 62 marked as 3 (A) (13 Bigha 0		
i]		Biswa)	6775000.00	
- 1		1		khewat No. 99/82 & khatauni No.		
- 1				136 marked as 3 (8) (3 Bigha 1	Ì	
			_	Biswa 13.40 Biswasi)	1600000.00	
		\		Khewat No.198/178 & khatauni No.	i i	
				275 marked as 3 (C) (29 Bigha 4		
1		1		Biswa 4 Biswasi)	15225000.00	
- [Į		Khewat No.110/93 & khatauni No.		
				156 marked as 3 (D) (1 Bigha 13		
		1		Biswa 8 Biswasi)	875000.00	
į				Khewat No.54/42 min & khatauni	ŀ	
				No. 66 marked as 4 (A) (0 Bigha 10	ì	
				Biswa 13.40 Biswasi)	275000.00	
-				Khewat No.99/82 & khatauni No.		
	et.			135 marked as 5 (A) (19 Bigha 13	43	
				Biswa 4.20 Biswasi)	10250000.00	
		ļ		Khewat No.106/89 & khatauni No.		
ļ		1		152 marked as 6 (A) (O Bigha 11		
				Biswa)	275000.00	•
1				Khewat No.109/92 & khatauni No.		
				155 marked as 7 (A) (17 Bigha 9		
		1		Biswa)	9100000.00	
1		[Khewat No.169/148 & khatauni No.		
				229 marked as 8 (A) (4.Bigha 18		
		1		Biswa 10 Biswasi)	2575000.00	
				Khewat No.202/182 & khatauni No.		1
1		ļ.	i	280 marked as 8 (B) (11 Bigha 4		١,
		1		Biswa 10 Biswass)	5850000.00	
ľ	J	4 Alaman - 1	: :	1013120 70 0131021		

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Reisback	
				Khewat No.236/215 & khatauni No.			
				320 marked as 9 (A) (4 Bigha 0 Biswa)	2075000.00		
				locana)	2073000.00		
			Α	Total	635700000.00		
uilding	Construction Cost	Situated in Khewa	t/Khatoni Ne	o. 235/319			
\ \ \\				Khewat/Khatauni No. 235/319	78171100.00		
l				Khewat/Khatauni No. 235/319	92200.00		
				Khewat/Khatauni No. 235/319	945600.00		
				Khewat/Khatauni No. 235/319	15909800.00		
- 1	~1		,	Khewat/Khatauni No. 235/319	× 8171800.00	The property mentioned in volume 9 Page	
-				Khewat/Khatauni No. 235/319	17388300.00		
-	As per Annxure-2			Khewat/Khatauni No. 235/319	1068100.00	are same as at Page No. 276 to 289.	
				Khewat/Khatauni No. 235/319	28470100.00		
·		ļ		Khewat/Khatauni No. 235/319	18696500.00		
		1	1	Khewat/Khatauni No. 235/319	245400.00		
· ·				Khewat/Khatauni No. 235/319	7023800.00		
J		}	В	Total	176182700.00		

Total Cost (A+B)

811882700.00

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VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	of Property :	Property No.5 :- 1 Jaroat, Tehsil - De enclosed.	and measuring 1108 blgha 2 biswa in village erra Bassi, Distt. SAS Nagar Mohali. Detail of land				
1	REFERENCE						
1.1	Office from which refere	nce received	DCTT/AC(T CIR 1 (1), Chandigarh				
1.2	Letter no, and date received	under which reference	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023				
1,3	Purpose of valuation		Determination of Fair Market Value of property.				
1.4	Date(s) for which Valua	ion is required	24.01.2023				
2	Representative		Concerned revenue official Patwari Sh. Pawan Kumar/Sh. Balwinder Singh, Assistant				
3	COLLECTION OF DO	CUMENTS / DETAILS	AND INSPECTION				
3.1	Documents/details/infor Representatives of Reve		Prevaling Collector Rates Notified on dated 01.07.2022 of Village Jaroat, Tehsil Derra Bassi Distt. SAS Nagar Mohall for Year 2023-24. 2. Sale deed was not available with the concerned officials. 3.Concerned Revenue Department Official, Jaroat, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data during Joint visit as per their official records.				
3.2	Date of visit		26.06.2023				
3.3	Property was visit by th	e following persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE				
4	PROPERTY REFERE		b				
4.1	Name, number (If any location of the property	address and complete	1. Rosali/Chahi/Dakar fand, Village Jaroat, Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown various Khewat/Khatauni in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/khatauni/khasra No. has been revised to new Khewat/Khatauni No. shown in Annxure-1.				
5	PROPERTY DESCR	IPTION					
5.1	Land area	,	Rosali/Chahi/Dakar land,Village Jaroat, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 1108 Bigha 2 Biswa				
5.2	Type of construction ar	xd broad specification	RCC framed structure				
	Period of Construction	t	1996-2000				

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6	METHOD OF VALUATION	
61	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	CIR 1 (1), Chandigarh. However, during Khewat/khatauni/khasra No. has been revised Sale deed of the subject property was not available.	wat/Khatauni in reference received from the DCIT/ACIT is visit of subject property it is found that old do new Khewat/Khatauni No. shown in Annxure-1. 2. allable with the concerned officials.
	Department, Village Jaroat Teh - Derra bassi received reference i.e. 230.85 acre. 4. During the visit it was found that all the buthe cost of buildings have been calculated as	Distt. SAS Nagar Mohali which is on higher side from the uildings have been sealed by GFIL Committee. Therefore per the best judgement and the cost of land has been
. 7	Department, Village Jaroat Teh - Derra bassi received reference i.e. 230.85 acre. 4. During the visit it was found that all the bu	Distt. SAS Nagar Mohali which is on higher side from the uildings have been sealed by GFIL Committee. Therefore per the best judgement and the cost of land has been valiable with the revenue department.
7.1	Department, Village Jaroat Teh - Derra bassi received reference i.e. 230.85 acre. 4. During the visit it was found that all the buthe cost of buildings have been calculated as calculated as per actual record/information av	to 254.28 acre as per the record supplied by Revenue Distt. SAS Nagar Mohali which is on higher side from the sildings have been sealed by GFIL Committee. Therefore per the best judgement and the cost of land has been sallable with the revenue department. Prevaling Collector Rates Notified on dated 01.07.2022 of Village Jaroat Teh - Derra Bassi Distt. SAS Nagar Mohali, for Year 2023-24 related to subject property has been adopted for arriving at the rates of land for the subject property.
	Department, Village Jaroat Teh - Derra bassi received reference I.e. 230.85 acre. 4. During the visit it was found that all the buthe cost of buildings have been calculated as calculated as per actual record/information av RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	Distt. SAS Nagar Mohali which is on higher side from the sildings have been sealed by GFIL Committee. Therefore a per the best judgement and the cost of land has been allable with the revenue department. Prevaling Collector Rates Notified on dated 01.07.2022 of Village Jaroat Teh - Derra Bassi Distt. SAS Nagar Mohali, for Year 2023-24 related to subject property has been adopted for arriving at the rates of land for the subject property.
7.1	Department, Village Jaroat Teh - Derra bassi received reference I.e. 230.85 acre. 4. During the visit it was found that all the buthe cost of buildings have been calculated as calculated as per actual record/information av RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	Distt. SAS Nagar Mohali which is on higher side from the sildings have been sealed by GFIL Committee. Therefore sper the best judgement and the cost of land has been allable with the revenue department. Prevaling Collector Rates Notified on dated 01.07.2022 of Village Jaroat Teh - Derra Bassi Distt. SAS Nagar Mohali, for Year 2023-24 related to subject property has been adopted for arriving at the

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(Ex. Boop Lal)

Valuation Officer

Income Tax Department

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Annexure-l'

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Fair Market Value of Property

Property No:5: Land measuring 1108 bigha 2 biswa in village Jaroat, Tehsil - Derra Bassi, Distt. SAS

Nagar Mohali. Detail of land enclosed.

Collector Rates Notified on dated 01.07.2022 of Village Jaroat, Tehsil Derra Bassi Distt. 5.A.S.

Nagar Mohall for Year 2022-23

	<u> </u>				 -
S.No.	Description of property	Area	Unit	Rates	Amount 1
	Property No.5:- Land measuring 1108 bigha 2 b		e Jaroat, Te	hsil - Derra Bassi,	1
	Distt. SAS Nagar Mohali. Detail of land enclosed				<u> </u>
1	Khewat No. 235/214 & khatauni No. 319	163.46	-acre	2500000.00	408650000.00
	marked as 1 (A) (784 Bigha 12 Biswa)				1,7
2	Khewat No. 1/1 & khatauni No. 5 marked as 1	0.57	acre	2500000.00	1425000.00 ñ
	(B) (2 Bigha 15 Biswa)				
3	Khewat No. 17/16 & Khatauni No. 24 marked	3.32	acre	2500000.00	8300000.00
	as 1 © (15 Bigha 19 Biswa)				<u>የ</u>
4	Khewat No. 18/17 & khatauni No. 26 marked	0.36	acre	2500000.00	900000.00
	as 1(D) (1 Bigha 15 Biswa)				
5	Khewat No. 20/19 & khatauni No. 29 marked	0.38	açre	2500000.00	950000.00
	as 1 (E) (1 Bigha 16 Biswa)	· .			
6	Khewat NO. 40/34 & khatauni No. 51 marked	6.88	acre	2500000.00	17200000.00
	as 1 (F) (33 Bigha O Biswa)				
7	Khewat No. 52/42 min & khatauni No. 64	29.80	acre	2500000.00	74500000.00
	marked as 1 (G) (14 Bigha 1 Biswa)				1,
8	khewat No. 61/47 & khatauni No. 74 marked	5.06	acre	2500000.00	12650000.00
	as 1 (H) (24 Bigha 6 Biswa)		. وا		<u> </u>
9	Khewat No. 60/50 min & khatauni No. 89	0.42	acre	2500000.00	1050000.00
	marked as 1 (I) (2 Bigha O Biswa)				1
10	Khewat No. 64/50 min & khatauni No. 84	2.36	acre	2500000.00	5900000.00
	marked as 1 (J) (11 Bigha 7 Biswa)		·)
11	Khewat No. 90/73 & khatauni No. 121 marked	2.44	acre	2500000.00	6100000.00
	as 1 (K) (11 Bigha 14 Biswa)		l		2
12	Khewat No. 99/82 & khatauni No. 131 marked	0.42	acre	2500000.00	1050000.00
	as 1 (L) (28igha 0 Biswa)				1.
13	Khewat No. 99/82 & khatauni No. 132 marked	0.43	асте	2500000.00	1075000.003
	as 1 (M) (2 Bigha 1 Biswa)				1 4
	Khewat No. 99/82 & khatauni No. 137 marked	0.83	acre	2500000.00	2075000.00
	as 1 (N) (4 Bigha O Biswa)	0.05	1 2010	2300000,00	2073000.00
	· · · · · · · · · · · · · · · · · · ·				
	Khewat No. 190/169 & khatauni No. 260	0.42	acre	2500000.00	1050000.00
	marked as 1 (O) (2 Bigha 0 Biswa);		 		
	Khewat No. 173/152 & khatauni No. 241	3.43	acre	2500000.00	8575000.00
	marked as 1 (P) (16 Bigha 9 Biswa)		ļ		
	Khewat No. 192/171 & khatauni No. 267	1.85	acre	2500000.00	4625000.00
	marked as 1 (Q) (8 Bigha 18 Biswa)			<u> </u>	<u> </u>
	Khewat No. 213/191 & khatauni No. 295	1.77	acre	2500000.00	4425000.00
	marked as 1 (R) (8 Bigha 10 Biswa)				1

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		00		18	5
19	khewat No. 213/191 & khataum No. 296 marked as 1 (S.) (2 Bigha 10 Biswa)	60 ²	acre	2500000.00	- 1300000 00
	Khewat No. 216/194 & khatauni No. 300 marked as 1 (T) (3 Bigha 16 Diswa)	0.79	acre	2500000.00	1975000.00
21	Khewat No 77/56 & khatauni No 103 marked as 1 (U) (16 Bigha 7 Biswa)	3.41	acre	2500000,00	8525000 00
' 11 " 	khewat No. 175/154 & khatauni No. 243 marked as 1 (V) (4 Bigha 10 Biswa)	0.94	acre	2500000.00	2350000 00
	Khewat No. 17/16 & khatauni No. 23 marked as 2 (A) (11 Bigha 17 Biswa)	2.47	acre	2500000.00	6175000.00
24	Khewat No. 50/42 min & khatauni No. 62 marked as 3 (A) (13 Bigha O Biswa)	2.71	acre	2500000.00	6775000.00
25	khewat No. 99/82 & kliatauni No. 136 marked as 3 (B) (3 Bigha 1 Biswa 13.40 Biswasi)	0.64	acre	2500000.00	1600000.00
26	Khewat No.198/178 & khatauni No. 275 marked as 3 (C) (29 Bigha 4 Biswa 4 Biswasi)	6.09	acre	2500000.00	15225000.00
27	Khewat No.110/93 & khatauni No. 156 marked as 3 (D) (1 Bigha 13 Biswa 8 Biswasi)	0.35	acre	2500000.00	875000 00
28	Khewat No.54/42 min & khatauni No. 66 marked as 4 (A) (O Bigha 10 Biswa 13.40 Biswasi)	0.11	acre	2500000.00	275000.00
29	Khewat No.99/82 & khatauni No. 235 marked as 5 (A) (19 Bigha 13 Biswa 4.20 Biswasi)	4.10	acre	2500000.00	10250000.00
30	Khewat No.106/89 & khatauni No. 152 marked as 6 (A) (0 Bigha 11 Biswa)	0.11	acre	2500000.00	275000.00
31	Khewat No.109/92 & khatauni No. 155 marked as 7 (A) (17 Bigha 9 Biswa)	3.64	acte	2500000.00	9100000.00
32	Khewat No.169/148 & khatauni No. 229 marked as 8 (A) (4 Bigha 18 Biswa 10 Biswasi)	1.03	acre	2500000.00	2575000.00
33	Khewat No.202/182 & khatauni No. 280 marked as 8 (B) (11 Bigha 4 Biswa 10 Biswasi)	2.34	acre	2500000.00	5850000.00
34	Khewat No.236/215 & khatauni No. 320 marked as 9 (A) (4 Bigha O Biswa)	0.83	acre	2500000.00	2075000.00
	Total	254.28	acre		635700000.00
		- 	·		
	Cost of Land	······································			635700000.00
			·		

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Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum
Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No.5 :- Land measuring 1108 bigha 2 biswa in village Jaroat, Tehsil -Derra Bassi, Distt. SAS Nagar Mohali. Detail of land enclosed.

Abstract of cost

5.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Admin Block (Thur Mos)	8318.88	Sqm	10115.00	84145471.20
		-			84145471.20
2	Depriciation on structural parts.				-23224150.05
	Total				60921321.15
3	Internal Water supply & Sanitation			4.00%	3365818.85
4	Internal Electric Installation			12.50%	10518183.90
5	Extra for power wiring and plugs			4,00%	3365818.85
	Total			<u> </u>	7817114 <u>2.75</u>
				Say Rs.	78171100.00

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S.No.	Description	Quantity	Unit	Rate	. Amount (Rs.)
1	Room near Admin block	25.55	Sqm	3884.00	99236.20
	9				20225 20
					99236.20
2	Deprictation on structural parts.				-27389.19
<u> </u>	Total				71847.01
3	Internal Water supply & Sanitation			4.00%	3969.45
4	Internal Electric Installation			12.50%	12404.53
5	Extra for power wiring and plugs			4,00%	3969.45
<u> </u>					
	Total				92190.44
	10(a)			Say Rs.	92200.00

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S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Toilet blocks adjacent to Admin block	109.20	Sqm	9321.00	1017853.20
					1017853.20
2	Depriciation on structural parts.				-280927.48
	Total	-			736925.72
3	Internal Water supply & Sanitation			4.00%	40714,13
4	Internal Electric Installation			12.50%	127231.65
5	Extra for power wiring and plugs			4.00%	40714.13
	Total				945585.62
				Say Rs.	945600.00

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S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Residential Block (36 Ho-1 CHIST	4290.00	Sqm	3992.00	17125680.00
	7- 4			 	17125680.00
2	Depriciation on structural parts.				-4726687.68
	Total				12398992.32
3	Internal Water supply & Sanitation			9.00%	685027.20
4	Internal Electric Installation	·		12.50%	2140710.00
5	Extra for power wiring and plugs	N.		4.00%	685027,20
	Total				15909756.72
	· · · · · · · · · · · · · · · · · · ·			Say Rs.	15909800.00

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S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Residential Block with basement	2053.30	Sqm	4284.00	8796337.20
					8796337,20
2	Depriciation on structural parts.				-2427789.07
	Total				6368548.13
3	Internal Water supply & Sanitation			9.00%	351853.49
4	Internal Electric Installation			12.50%	1099542.15
5	Extra for power wiring and plugs			4.00%	351853.49
	Total				8171797.26
·	-			Say Rs.	8171800.00

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S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Residential Block-1 (72 nos qtrs)	4653.72	Sam	4022.00	18717261.84
					18717261.84
	Depriciation on structural parts.				-5165964.27
2	Total				13551297.57
3	Internal Water supply & Sanitation			9,00%	748690.47
_	Internal Electric Installation	 		12,50%	2339657.73
5	Extra for power wiring and plugs			4.00%	748690.47
			 	 	
<u> </u>	Tota	 	┼	 	17388336.25
-	JOLA		·	Say Rs.	17388300.00

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S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Garrage 72 nos. (Residential Block- 1)	308.35	Sqm	4080.00	1258068.00
					1258068.00
2	Depriciation on structural parts.				-347226.77
	Total	ĺ			910841.23
3	Internal Electric Installation			12.50%	157258.50
	Total				1068099.73
				Say Rs.	1068100.00

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Valuation Officer
Income Tax Department
Patiala

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Residential Block-2 (60 nos qtrs)	7619.59	Sqm	4022.00	30645990.98
	ę				
-					30645990.98
2	Depriciation on structural parts.				-8458293.51
	Total	****			22187697.47
3	Internal Water supply & Sanitation		-	9.00%	1225839.64
4	Internal Electric Installation			12.50%	3830748.87
5	Extra for power wiring and plugs			4,00%	1225839.64
	Total				28470125.62
<u> </u>	100			Say Rs.	28470100.00

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(ER. Roop Ual)

Valuation Officer
Income Tax Department
Patiala



S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Hostel Block	5054.10	Sqm	3982,00	20125426.20
					20125426.20
2	Depriciation on structural parts.				-5554617.63
	Total				14570808.57
3	Internal Water supply & Sanitation			15.00%	805017.05
4.	Internal Electric Installation			12.50%	2515678,28
5	Extra for power wiring and plugs			4.00%	805017.05
				- %	
	Total				18696520.95
				Say Rs.	18696500,00

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S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Guard room (2 168)	67.14	Som	3934.00	264128.76
		-			264128.76
2	Depriciation on structural parts.				-72899.54
	▼ Total				191229.22
3	Internal Water supply & Sanitation			15,00%	10565.15
4	Internal Electric Installation		····	12.50%	33016.10
5	Extra for power wiring and plugs			4.00%	10565.15
					245225 52
	Total			Say Rs.	245375.62 245400.00

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S,No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Development work	86619.00	Sqm	112.00	9701328.00
			·		9701328.00
2	Depriciation				-2677566.53
	Total				7023761.47
				45.	
				Say Rs.	7023800.00

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Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Raigani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No.5: Land measuring 1108 bigha 2 biswa in village Jaroat, Tehsil - Derra Bassi, Distt. SAS Nagar Mohali. Detail of land enclosed.

ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023

DCIT/ACIT CIR 1 (1), Chandigach

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भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाला फोन-नंबर: 0175-2200346

फान-नंबर: U175-2200346 ई-मेल: vopatiala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala
Ph: 0175-2200346
E-mail:vopatiala@rediffmail.com

VALUATION REPORT

1 Name of Property

Property No. 8 :- Land Measuring 80 Bigha (comprising in two parcels) A. measuring 62 Bigha and B. measuring 18 Bigha situated in village Malakpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land (described in warrant of Possession) enclosed.

2 Purpose

To estimate fair market value in Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 9 Pages.

पत्र सः: मू.आ./पटि./Misc./2023-24/55

दिनांक: <u>28.06.2023</u>

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, Chandigarh, . A copy of valuation report is enclosed.

मूल्यांकन अधिकारी आयकर कार्यालय पटियाला



Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Property No. 8 :- Land Measuring 80 Bigha (comprising in two parcels) A. measuring 62 Bigha and B. measuring 18 Bigha situated in village Malakpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land (described in warrant of Possession) enclosed.

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	80 Bigha Page No.298 to 304	8	Land Measuring 80 Bigha (comprising in two parcels) A. measuring 62 Bigha and B. measuring 18 Bigha situated in village Malikpur Tehsil Derra	.p	The said property were visited for fair markety value, the propertywas under lock & keys even the security guards didn't allowed to enter in the campus/premises for physical verification of various buildings. Further it is pertinent to mention here that
				Bassi, District S.A.S. Nagar Mohali. Detail of Land (described in warrant of Possession) enclosed.		In view of the Office of the Chairman committee Golden Forests (India) Itd. (Appointed by the Hon'ble Supreme court of india) vide their letter no. COM/CHD/110-A/2016/420 dated 06.04.2016, the
				Khewat No. 54/38 & Khatauni No. 123 (4 Bigha 0 Biswa)		buildings constructed by M/s Guru nanak Dev Educational & Charitable society is unauthorized and same to be demolished. Hence the valuation of land has been considered only.
		9 9 9		Khewat No. 54/38 & Khatauni No. 123 (4 Bigha 0 Biswa) Khewat No. 54/38 & Khatauni	2075000.00	inos seen considered omy.
				No. 123 (2 Bigha O Biswa) Khewat No. 54/3B & Khatauni	1040000.00	
			į	No. 123 (4 Bigha O Biswa) Khewat No. 54/38 & Khatauni	2082500.00	
				No. 123 (4 Bigha 0 Biswa) Khewat No. 54/38 & Khatauni	1040000.00	
				No. 127 (4 Bigha O Biswa)	2082500.00	

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			Khewat No. 167/131 & Khatauni No. 324 (1 Bigha 18 Biswa)	987500.00			
			Khewat No. 258/198 & Khatauni No. 443 (3 Bigha O				
	ļ		Biswa) Khewat No. 258/198 &	1822500.00			
			Khatauni No. 443 (4 Bigha 0 Biswa)	2082500.00			
			Khewat No. 259/199 & Khatauni No. 444 (4 Bigha O Biswa)				
				2082500.00			
	. - +		Khewat No. 259/199 & Khatauni No. 444 (4 Bigha O Biswa)		-		
				2082500.00			
			Khewat No. 260/200 & Khatauni No. 445 (4 Bigha 0 Biswa)				
				2082500.00			
			Khewat No. 260/200 & Khatauni No. 445 (4 Bigha O Biswa)				
<u> </u>		#		2082500.00			
			Khewat No. 260/200 & Khatauni No. 445 (4 Bigha O Biswa)				
				2082500.00			
			Khewat No. 260/200 & Khatauni No. 445 (4 Bigha 0 Biswa)				
{		-	Khewat No. 260/200 & Khatauni	2082500.00			
			No. 445 (4 Bigha 0 Biswa)				
			Khewat No. 260/200 & Khatauni	2447500.00			
			No. 445 (4 Bigha O Biswa)	44444			
	ı	,	_!	1040000.00			
		Box		Jecy		G	

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				(3
		Khewat No. 260/200 & Khatauni No. 445 (4 Bigha 0 Biswa)		1
<u> </u>			987500.00	
	· · · · · · · · · · · · · · · · · · ·	Total	32265000.00	
ļ				
		B. measuring 18 Bigha		
1		situated in village Malakpur		1
	ا ور	Tehsil Derra Bassi, District		_
	 -	S.A.S. Nagar Mohåli (Punjab).		.9
		Khewat No. 54/38 &		
		Khatauni No. 123 (4 Bigha 0		
ļ		Biswa)	2075000.00	
		Khewat No. 54/38 &		·
		Khatauni No. 123 (4 Bigha 0	Į.	
<u> </u>		Biswa)	2082500.00	_
		Khewat No. 54/38 &		
		Khatauni No. 123 (4 Bigha 0		
L		Biswa)	2082500.00	
		Khewat No. 54/38 &		
1 1		Khatauni No. 124 (3 Bigha 10		
1 1		Biswa)	1822500.00	
		Khewat No. 166/1300 &	1	
]		Khatauni No. 323 (4 Bigha 0		
[]		Biswa)	2082500.00	
+			2002300.00	
		Total	10145000.00	
				-
	15 5.	Total (A+B)	42410000.00	

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Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	e of Property :	parcels) A. measu	Land Measuring 80 Bigha (comprising in two uring 62 Bigha and B. measuring 18 Bigha Malakpur Tehsil Derra Bassi, District S.A.S. njab). Detail of Land (described in warrant of used.					
1	REFERENCE							
1.1	Office from which refere	nce received	DCIT/ACIT CIR1(1) CHANDIGARH					
1.2	Letter no. and date under which reference received		Vide ITBA/COM/F/17/2023-24/1052756032(1) Dat					
1.3	Purpose of valuation		Determination of Fair Market Value of property.					
1.4	Date(s) for which Valuation is required		24.01.2023					
2	Representative		Concerned revenue department Patwari Sh. Gurvinder Singh					
3	COLLECTION OF DOC	UMENTS / DETAILS						
3.1	Documents/details/information furnished by Representatives of Revenue Department		letails/information furnished by 1. Prevaling Collector Rates Notified on dated					
3.2	Date of visit		27.06.2023					
3.3	Property was visit by the	following persons	persons 1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE					
4	PROPERTY REFERENCE							
4.1	Name, number (if any) address and complete location of the property.		 Rosali Land in Village Malakpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. The subject property is shown in Khewat no 54/38,166/1300,167/131,258/198,259/199,260/200 & khatauni No. 123,124,127,323,324,443,444,445 in Jamabandi 2017-18 from Revenue Record. 					
5	PROPERTY DESCRIPT	ION						
5.1	Land area		Chahi/Rosali Land in Village Malakpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 80 Bigha					
5.2	Type of construction and	broad specification	Not applicable					
5.3	Period of Construction		Not applicable					

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Prope	orty No. 8 :- Land Measuring 80 Bigha (co	omprising in two parcels) A. measuring 62 Bigha Malakpur Tehsil Derra Bassi, District S.A.S. Nagar						
Mohal	li (Punjab). Detail of Land (described in	warrant of Possession) enclosed.						
6	METHOD OF VALUATION							
6.1	Method adopted	Land and building method (Collector Rates of property)						
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances						
6.3	Observations or Qualifications							
	Ikhatauni No. 123,124,127,323,324,443,444 & 2. Sale deed of the subject property was not 3. The area of the subject property comes to Revenue Department, Derra Bassi which is olletter i.e. 75 bigha 6 Biswa.							
7	RATES ADOPTED FOR VALUATION							
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Malakpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.						
8	VALUATION							
	I 	y known as "Chahi/Rosali Land has been worked out as						
	under.							
51. No	under.	Fair Market Value of property						

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Year

(Ex. Poop Lai) Valuation Officer Income Tax Department Patiala

Fair Market Value of Property

Property No. 8:- Land Measuring 80 Bigha (comprising in two parcels) A. measuring 62 Bigha and B. measuring 18 Bigha situated in village Malakpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land (described in warrant of Possession) enclosed.

<u>Collector Rates Notified on dated 01.07.2022 of Village Malakpur, Tehsil</u>
<u>Derrabassi, District S.A.S. Nagar Mohali. for the Year 2022</u>

S.No.	Description of property	Area	Unit	Rates	Amount			
-	Property No. 8 :- Land Measurin	g 80 Bigha (comprising	in two parcels) A.				
	measuring 62 Bigha and B. meas							
	Malakpur Tehsil Derra Bassi, Dis							
	of Land (described in warrant of							
	As per Jamabandi Khewat No. 5	4/38 &						
	Khatauni No. 123				202502.00			
1	Khasra No.397(4.00 Bigha)	0.83	Acre	2500000.00	2082500.00			
2	Khasra No. 398 (4.00 Bigha)	0.83	Acre	2500000.00	2075000.00			
3	Khasra No. 404 min (2.00	0.42	Acre	2500000.00	1040000.00			
	Bigha)							
4	Khasra No. 407 (4.00 Bigha)	0.83	Açre	2500000.00	2082500.00			
5	Khasra No. 408 min (2,00	0.42	Acre	2500000.00	1040000.00			
	Bigha)	·						
	As per Jamabandi Khewat No. 54/38 &							
	Khatauni No. 127							
6	Khasra No.396(4.00 Bigha)	0.83	Acre	2500000.00	2082500.00			
·								
	As per Jamabandi Khewat No. 1							
	Khatauni No. 324	5						
7	Khasra No. 1853/509 (1.00	0.40	Acre	2500000.00	987500.00			
	Bigha 18 Biswa)							
	As per Jamabandi Khewat No. 2	<u> </u>						
	Khatauni No. 443							
8	Khasra No. 412 (3.00 Bigha 10	0.73	Acre	2500000.00	1822500.00			
Ŭ	Biswa)							
9	Khasra No. 415 (4.00 Bigha)	0.83	Acre	2500000.00	2082500.00			
,	Mingle from Amm (wo = 10 m)							
	As per Jamabandi Khewat No. 2							
	Khatauni No. 444							
10	Khasra No. S02 (4,00 Bigha)	0.83	Acre	2500000.00	2082500.00			
	+	0.83	Acre	2500000.00	2082500.00			
11	Khasra No. 503 (4.00 Bigha)							
	As per Jamabandi Khewat No. 2							
	Khatauni No. 445		 	3500000 00	3003500.00			
12	Khasra No. 505 (4,00 Bigha)	0.83,	Acre	2500000.00	2082500.00			

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	Total (A)	12.91	Acre		32265000.00
18	Khasra No. 1950/508 (1.00 Bigha 18 Biswa)	0,40	Acre	2500000.00	987500.00
17	Khasra No. 1851/508 (2.00 Bigha)	0.42	Acre	2500000.00	1040000.00
16	Khasra No. 526 (4.00 Bigha 14 Biswa)	0.98	Acre	2500000.00	2447500.00
15	Khasra No. 525 (4.00 Bigha)	0.83	Acre	2500000.00	2082500.00
14	Khasra No. 515 (4.00 Bigha)	0.83	Acre	2500000.00	2082500.00
13	Khasra No, 506 min (4,00 Bigha)	0.83	Acre	3 0000.00	2082500.00

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	District S.A.S. Nagar Mohall (Punjab).								
	As per Jamabandi Khewat No. 54	/38 &							
_	Khatauni No. 123		<u></u> _						
1	Khasra No. 400 (4,00 Bigha)	0.83	Acre	2500000.00	2075000.00				
2	Khasra No. 405 (4.00 Bigha)	0.83	Acre	2500000.00	2082500.00				
3	Khasra No. 406 (4.00 Bigha)	0.83	Acre	2500000.00	2082500.00				
	As per Jamabandi Khewat No. 54 Khatauni No. 124	/38 €)	 						
4	Khasra No. 411 mln (3.00 Bigha 10 Biswa)	0.73	Acre	2500000.00	1822500.00				
- "	As per Jamabandi Khewat No. 16 Khatauni No. 323	6/1300 &		1					
5	Khasra No.524 (4.00 Bigha)	0.83	Acre	2500000.00	2082500.00				
	Total	4.06	Acre		10145000.00				
				<u> </u>					
	Cost of Land (A+B)		·		42410000.00				

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fly Invo (Er.Roop Lal)
Valuation Officer
Income Tax Department
Patiala

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Falt Market Value

Compilers of Direction of Hon'ble Supreme Court - M/s Releast Consumer Forum Vs Union of India or Ora - W.P.(C) No. 188/2004

Property No. 8 :- Land Measuring 80 Bigha (comprising in two parcels) A. measuring 62 Bigha and B. measuring 18 Bigha situated in village Mais/spur Tehsil Derra Bassi, District S.A.S. Nager Mohali (Punjab). Detail of Land (described in warrant of Possession) enclosed.

as per revenue record total land B1 Bigha 10 biswa

16 97

acre

Vide ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023

OCIT/ACIT CIRI(1) CHANDIGARH

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By Speed Post/E-mail.

भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाला फोन-नंबर: 0175-2200346 denta san

Government of India Income Tax Department Valuation Officer Patiala

Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

फान-नबर: 0175-2200540 ई-मेल: vopatiala@rediffmail.com

VALUATION REPORT

1 Name of Property

Property situated at Village Aaganpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 70 Kanal 15 Marla (as per Dr. Namayati Report)

2 Purpose

To estimate fair market value in Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 6 Pages.

पत्र सः: म्.आ./पटि./Misc./2023-24/28

दिनांक:-22.06.2023

1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.

The DCIT/ACIT CIR (1), Q/o the Assistant Commissioner of Income Tax, Chandigarh, . A copy of valuation report is enclosed.

मूल्यांकन अधिकारी आयकर कार्यालय पटियाला Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors W P.(c) No. 188/2004

Property situated at Village Aaganpur The- Derra Bassi Disti. SAS Nagar Mohali (Punjah) land measuring 70 Yanal 15 Maria (as per Dr. Marnavati Report)

5.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	70 Kanal 15 Marla Page No.306 Annexure-1	Vol-9 page 306	Property situated at Village Aaganpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 70 Kanal 15 Marla (as per Dr. Namavati Report)	ł	The valuation of this land has been worked out as our the reference letter but it is pertinent to mention here that thus the said property is not in the name of Golden Forest india Ltd as per the revenue record supplied by the revenue department
				Khewat No. 38/36, Khatauni No. 62 & Khasra No.319 (4 Bigha 12 Biswa)	1152000.60	
49	[;			Khewat No. 38/36, Khatauni No. 62 & Khasra No. 322 (4.00 Bigha)	996000.00	3
				Khewat No. 38/36, Khatauni No. 62 & Khasra No. 322/1 (4.00 Bigha)	996000.00	
		-		Khewat No. 38/36, Khatauni No. 62 & Khasra No. 326 (1 Bigha 15 Biswa) Khewat No. 38/36, Khatauni No. 62 &	432000.00	
				Khasra No. 32/36, Khatauni No. 62 & Khewat No. 32/36, Khatauni No. 62 & Khewat No. 38/36, Khatauni No. 62 &	888900.00	2
			1	Khasra No. 328 (3 Bigha 4 Biswa) Khewat No. 37/35, Khatauni No. 61 &	804000 0	<u>o</u>
				Khasra No. 320 min (2.00 Bigha) Khewat No. 37/35, Khatauni No. 61 &	504000.0	<u>o</u>
				Khasra No. 321 (5 Bìgha 18 Biswa) Khewat No. 37/35, Khatauni No. 61 &	1476000.0	00
		1		Khasra No. 323 (4.00 Bigha) Khewat No. 37/35, Khatauni No. 61 &	996000.6	200
				Khasra No. 324 (3 Bigha 17 Biswa) Khewat No. 37/35, Khatauni No. 61 &	960000	00
				Khasra No. 325 (5 Bigha 9 Biswa)	1368000	00
				Khewat No. 51/49, Khatauni No. 82 & Khasra No. 51/49 min (OBigha 3 Biswa)	36000	no.
			1	Total	10608000.	· -

ER-ROOP Lal) Valuation Officer Income Tax Department Patiala

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Compliance of Direction of Hon'ble Supreme Court - M/s Raigan) Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Name	e of Property ; Property situated Nagar Mohali (Pu Dr. Namavati Rej	d at Village Aaganpur The- Derra Bassi Distt. SAS unjab) land measuring 70 Kanal 15 Maria (as per port)				
1	REFERENCE					
1.1	Office from which reference received	DCIT/ACIT CIR1(1) CHANDIGARH				
1.2	Letter no. and date under which reference preceived	Vide ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023				
1.3	Purpose of valuation	Determination of Fair Market Value of property.				
1.4	Date(s) for which Valuation is required	24.01.2023				
2	Representative	Concerned revenue department Patwari Sh. Gurvinder Singh				
3	COLLECTION OF DOCUMENTS / DETAILS	S AND INSPECTION				
3.1	Documents/details/information furnished by Representatives of Revenue Department					
	9	3.Concerned Revenue Department Official, Village Aaganpur, Shown data during Joint visit as per their official records.				
3.2	Date of visit	16.06.2023.				
3.3	Property was visit by the following persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE				
4	PROPERTY REFERENCE					
4.1	Name, number (if any) address and complete location of the property.	Chahi Land in village - Aaganpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. Subject property is shown in Khewat/Khatauni no 38/62,37/61 & 51/82, in Jamabandi 2020-21 from Revenue Record.				
5	PROPERTY DESCRIPTION					
5.1	Land area	Chahi Land in Village Aaganpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 70 Kanal 15 Marla				
5.2	Type of construction and broad specification	Not applicable				
5.3	Period of Construction	Not applicable				

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mea	rolly situated at Village Aaganpur The- De	rra Bassi Distt. SAS Nagar Mohali (Punjab) land					
6	METHOD OF VALUATION	avati keport)					
6.1							
		Land and building method (Collector Rates of property)					
6.2	Title is make an and meaner anotice Title is most appopriate method adopted						
	1	determine Fair Market Value of the property under the given circumstances					
6.3	Observations or Qualifications	3					
	1. The subject property is shown in Khewat/	Khatauni No. 38/62,37/61 & 51/82 in Jamabandi 2020-2					
	from Revenue Record. 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 70 Kanal 15 Marla or 8.84 acre as per the record						
	3. The area of the subject property comes of	ut to 70 Kanal 15 Marla or 8.84 acre as per the reco					
	· ·						
	· ·	ut to 70 Kanal 15 Marla or 8.84 acre as per the record by Revenue Department, Teh - Derra Bassi Distt. SA					
	received from the reference letter & supplied Nagar-Mohali (Pb.)	by Revenue Department, Teh - Derra Bassi Distt. SA					
	received from the reference letter & supplied Nagar-Mohali (Pb.)	by Revenue Department, Teh - Derra Bassi Distt. SA					
7	received from the reference letter & supplied Nagar-Mohali (Pb.) 4. Hence the valuation report was prepared	by Revenue Department, Teh - Derra Bassi Distt. SA					
7.1	received from the reference letter & supplied Nagar-Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject	by Revenue Department, Teh - Derra Bassi Distt. SA on the basis of reference received from DCIT/ACIT CI Prevaling Collector Rates Notified on dated					
	received from the reference letter & supplied Nagar Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION	on the basis of reference received from DCIT/ACIT CI Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi					
	received from the reference letter & supplied Nagar-Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject	on the basis of reference received from DCIT/ACIT CI Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to					
	received from the reference letter & supplied Nagar-Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the					
	received from the reference letter & supplied Nagar-Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject	on the basis of reference received from DCIT/ACIT CI Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi					
7.1	received from the reference letter & supplied Nagar-Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the					
7.1	received from the reference letter & supplied Nagar Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the					
7.1	received from the reference letter & supplied Nagar Mohali (Pb.) 4. Hence the valuation report was prepared (1),Chandigarh. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the					

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(Es.Roop Lal)
Valuation Officer
Income Tax Department
Patiala



Fair Market Value of Property

Property situated at Village Aaganpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 70 Kanal 15 Marla (as per Dr. Namavati Report)

Collector Rates Notified on dated 01.07.2022 of Village Aaganpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. for the Year 2022

	District S.A.S. Nagar Widnam		Unit	Rates	Amount
No.	Description of property Property situated at Village Aagar	The D	orra Bassi D	lstt. SAS Nagar	\
	Property situated at Village Aagar Mohali (Punjab) land measuring 7	ļ			
	Mohali (Punjab) land measuring 7	n Kanai 75	(*)	ĺ.	
- 1	Report)		Acre	1200000.00	1152000.00
- i	Khewat No. 38/36, Khatauni	0.96	Acre		ţ
_	No. 62 & Khasra No.319 (4			ነ	
	Bigha 12 Biswa)		Acre	1200000.00	996000.00
2	Khewat No. 38/36, Khatauni	0.83	ALIE		{
ì	No. 62 & Khasra No. 322 (4.00		ļ	ļ	
	Bigha)		<u> </u>	1200000.00	996000.00
	Khewat No. 38/36, Khatauni	0.83	Acre	1200000.00	\
_	No. 62 & Khasra No. 322/1				1
	(4.00 Bigha)				102000 00
	Khewat No. 38/36, Khatauni	0.36	Acre	1200000.00	432000.00
Δ	No. 62 & Khasra No. 326 (1		1		[
	Bigha 15 Biswa)		<u> </u>		888000.00
5	Khewat No. 38/36, Khatauni	0.74	Ácre	1200000.00	888000.00
3	No. 62 & Khasra No. 327 (3				l l
	Bigha 11 Biswa)		} ,	İ	<u> </u>
		0.67	Acre	1200000.00	804000.00
6	Khewat No. 38/36, Khatauni	U. 2.			,
	No. 62 & Khasra No. 328 (3		ŀ		
	Bigha 4 Biswa)			1200000.00	504000.00
7	Khewat No. 37/35, Khatauni 4	0.42	Acre	1200000.00	304000.00
	No. 61 & Khasra No. 320 min			\	
	(2.00 Bigha)			<u> </u>	
8	Khewat No. 37/35, Khatauni	1.23	Acre	1200000.00	1476000.00
•	No. 61 & Khasra No. 321 (5		1	}	}
	Bigha 18 Biswa)		1		
		0.83	Acre	1200000.00	996000.00
9	Khewat No. 37/35, Khatauni	0.03	1 .,		1
	No. 61 & Khasra No. 323 (4.00				
	Bigha) Khewat No. 37/35, Khatauni	0.80	Acre	1200000.00	960000.00
10	Knewat No. 37/33, Kilataulii	0.00			
	No. 61 & Khasra No. 324 (3]		
	Bigha 17 Biswa) Khewat No. 37/35, Khatauni	1.14	Acre	1200000.00	1368000.00
11		1	1	-	1
	No. 61 & Khasra No. 325 (5	1			
<u> </u>	Bigha 9 Biswa)	- 0.03	Acre	1200000.00	36000.00
12	- ·	0.03	ACIO	, , , , , , , , , , , , , , , , , , , ,	33553.00
	No. 82 & Khasra No. 51/49				
ł	min (OBigha 3 Biswa) 🤏	l		l	<u> </u>



			10608000,00
Total	8.84	Acre	1080800,00
		 - <u>-</u>	10608000.00
Cost of Land			
Note: As per the notificat			ensu of land worked of

Algo.

JAVO

(ER.Rpop.ttal)
Valuation Officer
Income Tax Department
Patiala





Compliance of Direction of Hon'ble Supreme Court - M/s Raigani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 305)

Property situated at Village Aaganpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 70 Kanal 15 Maria (as per Dr. Namavati Report)

8.84

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Vide ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023

DCIT/ACIT CIR1(1) CHANDIGARH

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By Speed Post/E-mail.

भारत सरकार आयकर विभाग मूल्यांकल अधिकारी

पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatiala@rediffmail.com



Government of India Income Tax Department Valuation Officer Patiala

Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

VALUATION REPORT

Name of Property

A. Property situated at Village Basoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1388 Kanal 1 Marla (as per Dr.

Namavati Report Page 309)

B. Property situated at Village Basoli Teh- Derra Bassi Distt. SAS Nogar Mohali (Punjab) land measuring 96 Kanal 3 Marla (as per Dr. Namavati

Report Page 310)

2 Purpose

1

To estimate fair market value in Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors -

W.P.(C) No. 188/2004.

3 Valuation Date

24.01.2023

No. of pages of report 4

1 to 8 Pages.

पत्र स.: मु.आ./पटि./Misc./2023-24/ ३८

दिनांक: री.06.2023

The District Valuation Officer, Income Tax Department, Chandigarh. A copy of 1 valuation report is enclosed.

The DCIT/ACIT CIR (1), O/o the Assistant Commissioner of Income Tax, 2 Chandigarh, . A copy of valuation report is enclosed.

> मूल्यांकन उ आयकर कार्यालय पटियाला

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004



A. Property situated at Village Basoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1388 Kanal 1 Marla (as per Dr. Namavati Report Page 309)

B. Property situated at Village Basoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 96 Kanal 3 Marla (as per Dr. Namavati Report Page 310)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	475 Kanal 14	Vol-9 page	A. Property situated at Village Basoli		Grote rate per acre = Rs.15,00,000/ Rate per Kana
	_	Maria Page No.	309	Teh- Derra Bassi Distt. SAS Nagar		= Rs. 1,87,500/-
		309 Annexure-1	ļ	Mohali (Punjab) land measuring 1388		13, 2,0 ,000,
			<u> </u>	Kanal 1 Maria (as per Dr. Namavati		
			ŀ	Report Page 309)		
- 1				Conveyance No. 1841/I dated		
ľ				06.10.1994 (267 Kanal 12 Marla)	50175000.00	
				Conveyance No. 2054/1 dated		
		ı		08.11.1994 (425 Kanal 18 Marta)	80043750.00	•
				Conveyance No. 1567/1 dated		
Ĭ.	.		•	06.07.1995 (227 Kanal 5 Maria)	42609375.00	
i				Conveyance No 4053/1 dated	12003575:00	•
- 1	}			11.01.1996 (22 Kanal 10 Marla)	4218750.00	
				Conveyance No. 4054 dated	4210730.00	
				11.01.1996 (5 Kanal 0 Maria)	937500.00	
ľ	\$-			Conveyance No. 4056 dated		y.
				11.01.1996 (7 Kanal 10 Maria)	1406250.00	-
i		Ì		Conveyance No 4055 dated 11.01.1995	1400230.00	
		{		(22 Kanal 10 Maria)	4218750.00	
				Conveyance No. 2925 dated	4218730.00	
-				17.10.1995 (6 Kanal 13 Marla)	1245035 00	
- 1]			Conveyance No. 3339 dated	1246875.00	
- 1				16.11.1995 (80 Kanal 0 Marla)	1500000000	
	}	1	,	Conveyance No. 2095 dated	15000000.00	
		}		03.09.1996 (13 Kanal 7 Maria)	3507435	
	į		,		2503125.00	
- 1		}		Conveyance No. 2030 dated		
		l		29.08.1996 (13 Kanal 7 Maria)	2503125.00	
-	J			Conveyance No. 1997 dated		
- 1				27.03 1996 (13 Kanal 7 Maria)	2503125.00	
!				Conveyance No. 186 dated 11.04 1996	ŀ	1 / -
	<u>.</u> •	_ 1	[1	(10 Kanal O Marla)	1875000 00	4 0,

		l	Содисилось		
			Conveyance 12 13 3 ted 11 04 1998	1	
	,	1 .	Conveyance No 1880 dated	21253125	<u>.00</u>] (2_)
			20 08.1996 (2 Kanal 10 Maria)	450754	
			Conveyance No. 1543 dated	458750	.00
	1		16.07 1996 (78 Kanal O Maria)	1467	
		ĺ	Conveyance No. 2131 dated	14625000.	<u>oo</u>
			10.09 1996 (9 Kanal 13 Marla)	1900075	
	1		Conveyance No. 3579 dated	1809375	<u>00</u>
		1	13.11.1997 (11 Kanal 17 Marla)	3331976	20
		1	Conveyance No. 3582 dated	2221875.0	<u>"</u>
	1	1	13.11.1997 (11 Kanal 17 Maria)	7771075 0	
	}	1	Conveyance No. 3574 dated	2221875.0	10
			13.11.1997 (11 Kanal 19 Maria)	2240625.0	
			Conveyance No. 3573 dated	2240825.0	<u>ur</u> i
		1	13.11.1997 (11 Kanal 17 Marta)	2221875.00	
		İ	Conveyance No. 3575 dated	1 2221873.00	
			13.11.1997 (11 Kanal 17 Maria)	2221875.00	
		1	Conveyance No. 4844 dated	4441873.00	4
		 	24.02.1998 (9 Kanal 5 Marla)	1734375.00	.{
			Total		
	96 Kanal 3 Maria	Vol-9 page	B. Property situated at Village Basoli	260259375.00	
	Page No. 310	310	Teh- Derra Bassi Distt. SAS Nagar	-	
	Annexure-1	<u> </u>	Mohali (Punjab) land measuring 96		
	1		Kanal 3 Marla (as per Dr. Namavati		•
		ļ.	Report Page 310)	i	
	1		Conveyance No. 2411/1 dated		
			15.12.1994 (52 Kanal 18 Marla)	1	
		ı	Conveyance No. 3182/1 dated	9918750.00	
	<u>-</u>		03.02.1998 (43 Kanal 5 Maria)		
\dashv				8109375.00	
7			Total	18028125.00	
+				20020123.00	
+			Total cost (A+B)	278287500.00	
	 !				
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Valuation Office r
Income Tax Department

VALUATION REPORT

Compliance of Direction of Hon'ble Supreme Court - M/s Ralganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004

•	Name of Property : A. Property situ		nated at Village Basoli Teh- Derra Bassi Distt. SAS			
		Linger i loudil ()	Punjab) land measuring 1388 Kanal 1 Marla (as pe			
		Nagar Mohali (F	rated at Village Basoli Teh- Derra Bassi Distt. SAS Punjab) land measuring 96 Kanal 3 Marla (as per			
	T	Dr. Namavati R	eport Page 310)			
1	REFERENCE					
1.1	Office from which refer	ence received	DCIT/ACIT CIR1(1) CHANDIGARH			
1.2	Letter no, and date un	der which reference				
	2 Letter no. and date under which reference received		Vide ITBA/COM/F/17/2023-24/1052756032(1) Date			
1.3	Purpose of valuation					
1.4	Date(s) for which Valuation is required		Determination of Fair Market Value of property.			
			24.01.2023			
2	Representative		Concerned revenue donorment Detection			
			Concerned revenue department Patwari Sh. Karnail Singh			
<u>'</u> 3	COLLECTION OF DOC	UMENTS / DETAIL	S AND INSPECTION			
3.1	/Pocuments/details/infor	mation furnished by				
	Representativés of Revenue Department		1. Prevaling Collector Rates Notified on dated			
		,	01.07.2022 of Village Basoli, Tehsil Derra Bassi,			
			District S.A.S. Nagar Mohali.for Year 2022-23.			
			2. Sale deed was not available with the concerned officials.			
			3.Concerned			
			Revenue Department Official, Village Basoli, Shown			
			data during Joint visit as per their official records.			
3.2	Date of visit	·· ·				
	<u>:</u>		16.06.2023			
3.3	Property was visit by the	following persons	1.Er. Roop Lal,VO			
			2.Er. Ainar Singh, AVO			
4	PROPERTY REFERENC	<u> </u>	3.Er. Ashwini Kumar, JE			
	Name, number (if an	g V) address				
-	complete location of the	y) address and	Chahi/Rosali/Barani Land in Village Basoli Tehsil			
		property.	Derra Bassi, District S.A.S, Nagar Mohali.			
	PROPERTY DESCRIPT	ON.				
5.1	Land area		Rchahl/Pogali/Pagali-1			
]			Rchahl/Rosali/Barani Land in Village Basoli, Tehsil			
. , -			Derra Bassi, District S.A.S. Nagar Mohali of Area 1388 Kanal 1 Marla and 96 Kanal 3 Marla			
.2	Type of construction and	broad specification	Not applicable			
.3	Period of Construction					
1			Not applicable			

A. P	ronerty situated						
D) Or	roperty situated at Village Basoli Tebs De	rra Bassi Distt, SAS Nagar Mohali (Punjab) land mavati Report Page 309)					
	isuring 1388 Kanal 1 Marla (as per Dr. No.	rra bassi Distt, SAS Nagar Mohali (Puntah) Ingel					
B. P.	asuring 1388 Kanal 1 Marla (as per Dr. Na roperty situated at Village Basoli Tab. De	mavati Report Page 309)					
lmea	suring 96 Kanal 3 Marla (as per Dr. Nama METHOD OF VALUATION	mavati Report Page 309) rra Bassi Distt, SAS Nagar Mohall (Punjab) land vati Report Page 310)					
6	METHOD OF VALUATION	vati Report Page 3101					
6.1		1					
0.1	Method adopted						
	_1	Land and building method (Collector Rates of property)					
6.2	Reason in support of the	property) Collector Rates of					
	Reason in support of the method adopted	This is most appearing					
,		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances.					
6.3	Observations as O. He	the given circumstances					
	Observations or Qualifications						
	1. The subject property is shown by Conveys	Inco No.					
	The subject property is shown by Conveyance No. as per reference received Sale deed of the subject are						
	of the subject property was not available with the						
	3. The area of the subject property comes out to 1388 Kanal 1 Maria and 96 Kanal 3 Maria as per the record received from the reference letter.						
	and 96 Kanal 2 Maria and 96 Kanal 2 Maria						
	record received from the reference letter.						
	4. Hence the valuation						
J	4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh,						
-	(1),Chandigarh,	received from DCIT/ACIT CI					
7	RATES ADOPTED FOR VALUATION	#-					
' · •	otalitata rates adopted as not alle						
, l	property,	Prevaling Collector Rates Notified on dated					
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Area PAVO

Valuation Officer Income Tax Department

Patiala

Annexure-I



Fair Market Value of Property

A. Property situated at Village Basoli Teh- Derra Bassi Distt. SAS Nagar Mohali [Punjab] land measuring 1388 Kanal 1 Marla (as per Dr. Namavati Report Page 309)

Collector Rates Notified on dated 01.07.2022 of Village Basoll, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. for the Year 2022

S.No.		Area	Unit	Rates	Amount
	A. Property situated at Village Mohall (Punjab) land measurin Namavati Report Page 309)	XIIIOUIII			
1	Conveyance No. 1841/1 dated 06 10.1994 (267 Kanal 12 Marla)	267.60	Kanal	187500.00	50175000.00
	Conveyance No. 2054/1 dated 08 11.1994 (426 Kanal 18 Maria)	426,90	Kanal	187500.00	80043750.00
ì	Conveyance No. 1567/1 dated 06.07 1995 (227 Kanal S Marla)	227.25	Kanal	187500.00	42609375.00
	Conveyance No. 4053/1 dated 11.01.1996 (22 Kanal 10 Maria)	22.50	Kanal	187500.00	4218750.00
	Conveyance No. 4054 dated 11.01.1996 (5 Kanal 0 Marla)	5.00	Kanal	187500.00 *	937500.00
	Conveyance No. 4056 dated 11.01.1996 (7 Kanal 10 Marla)	7.50	Kanal	187500.00	1406250.00
1 N	Conveyance No 4055 dated 11.01.1996 (22 Kanal 10 Maria)	22.50	Kanal	187500.00	4218750.00
	7 10 1995 (6 Kanal 13 Maria)	6.65	Kanal	187500.00	1246875.00
. 1	onveyance No. 3339 dated 6.11.1995 (80 Kanal 0 Maria)	80.00	Kanal	187500.00	15000000.00
10 C	onveyance No. 2095 dated 3.09.1996 (13 Kanal 7 Marla)	13.35	Kanal	187500.00	2503125.00
11 Co 29	onveyance No. 2030 dated 9.08 1996 (13 Kanal 7 Marla)	13.35	Kanal	187500.00	2503125.00

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12	Conveyance No. 1997 dated 27.08.1996 (13 Kanal 7 Marla)	13.35	Kanal	187500.00	2503125.00
13	Conveyance No. 186 dated 11.04.1996 (10 Kanal O Marla)	10.00	Kanal	187500.00	1875000.00
14	Conveyance No. 188 dated 11.04.1996 (113 Kanal 7 Marla)	113.35	Kanal	187500,00	21253125.00
15	Conveyance No. 1880 dated 20.08.1996 (2 Kanal 10 Maria)	2 50	Kanal	187500.00	468750.00
16	Conveyance No. 1543 dated 16.07.1996 (78 Kanal O Maria)	78.00	Kanal	187500.00	14625000.00
17	Conveyance No. 2131 dated 10.09.1996 (9 Kanal 13 Maria)	9.65	Kanal	187500.00	1809375.00
18	Conveyance No. 3579 dated 13 11.1997 (11 Kanal 17 Maria)	11.85	Kanal	187500.00	2221875.00
19	Conveyance No. 3582 dated 13 11.1997 (11 Kanal 17 Maria)	11.85	Kanal	187500.00	2221875.00
20	Conveyance No. 3574 dated 13.11.1997 (11 Kanal 19 Maria)	11.95	Kanal	187500.00	2240625.00
21	Conveyance No. 3573 dated 13.11.1997 (11 Kanal 17 Maria)	11.85	Kanat	107500.00	2221875.00
22	Conveyance No. 3575 dated 13.11.1997 (11 Kanal 17 Marla)	11.85	Kanal	187500.00	2221875.00
23	Conveyance No. 4844 dated 24.02.1998 (9 Kanal 5 Maria)	9.25	Kanal	187500,00	1734375.00
	Total	1388.05	Kanal		260259375.00

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