

B	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)				
1	Conveyance No. 2411/1 dated 15.12.1994 (52 Kanal 18 Marla)	52.90	Kanal	187500.00	9918750.00
2	Conveyance No. 3182/1 dated 03.02.1998 (43 Kanal 5 Marla)	43.25	Kanal	187500.00	8109375.00
	Total	96.15	Kanal		18028125.00
	Cost of Land (A+B)				278287500.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Handwritten signature

Handwritten signature

Handwritten signature
(E. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Rajgani 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 309 & 310)

- 1 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)

In the name of
Golden Forest
India Ltd

- 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)

In the name of
Golden Tourist
resort Ltd.

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

DCIT/ACIT CIR1(1) CHANDIGARH

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला
फोन-नंबर: 0175-2200346
ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

VALUATION REPORT

1. Name of Property Property situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati 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 5 Pages.

पत्र सं.: मू.आ./पटि./Misc./2023-24/ 42

दिनांक: 22.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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

800

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 Batoli Teh-Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR CCIT Chandigarh	650 Kanal 0 Marla Page No. 303 Annexure-1	Vol-9 page 308	Property situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.1000000/- . Rate per Kanal = Rs. 1,25,000/-
				Conveyance No. 2480/1 dated 24.03.1994 (30 Kanal 5 Marla)	3781250.00	
				Conveyance No. 257/1 dated 03.05.1994 (49 Kanal 8 Marla)	6175000.00	
				Conveyance No. 230/1 dated 14.06.1994 (100 Kanal 3 Marla)	12518750.00	
				Conveyance No. 1067/1 dated 28.06.1994 (116 Kanal 12 Marla)	14575000.00	
				Conveyance No. 1230/1 dated 14.07.1994 (57 Kanal 10 Marla)	7187500.00	
				Conveyance No. 1361/1 dated 28.07.1994 (22 Kanal 5 Marla)	2781250.00	
				Conveyance No. 1604/1 dated 30.08.1994 (37 Kanal 12 Marla)	4700000.00	
				Conveyance No. 1605/1 dated 30.08.1994 (49 Kanal 15 Marla)	6218750.00	
				Conveyance No. 1607/1 dated 30.08.1994 (111 Kanal 15 Marla)	13987500.00	
				Conveyance No. 2001/1 dated 05.01.1995 (31 Kanal 2 Marla)	3887500.00	
				Conveyance No. 2602/1 dated 05.01.1995 (31 Kanal 18 Marla)	3987500.00	
				Conveyance No. 3577 dated 13.11.1997 (5 Kanal 0 Marla)	625000.00	
				Conveyance No. 3606 dated 13.11.1997 (6 Kanal 12 Marla)	825000.00	
				Total	81250000.00	

[Signature]

[Signature]
1/1/20

[Signature]
(ER. Roop Lal)

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 situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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 Patwarl Sh. Karnail Singh
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Batoli, 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 Batoli, 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.	Rosali/Chahi/Dakar Land In Village Batoli Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rosali/Chahi/dakar Land In Village Batoli, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 650 Kanal 0 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

✓
15/5

10/11
A.V.O

Q

Property situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati Report)

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 appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<u>Observations or Qualifications</u>	
	1. The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 650 Kanal 0 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Batoli, 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	<u>VALUATION</u>	
	The Fair Market Value of the subject property known as "Chahi/Dakar/Rosali Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	81250000.00

45-

Decy
Kao

(E. R. S. P. Lal)

Valuation Officer
Income Tax Department
Patiala

Fair Market Value of Property

Property situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 2480/1 dated 24.03.1994 (30 Kanal 5 Marla)	30.25	Kanal	125000.00	3781250.00
2	Conveyance No. 257/1 dated 03.05.1994 (49 Kanal 8 Marla)	49.40	Kanal	125000.00	6175000.00
3	Conveyance No. 230/1 dated 14.06.1994 (100 Kanal 3 Marla)	100.15	Kanal	125000.00	12518750.00
4	Conveyance No. 1067/1 dated 28.06.1994 (116 Kanal 12 Marla)	116.60	Kanal	125000.00	14575000.00
5	Conveyance No. 1230/1 dated 14.07.1994 (57 Kanal 10 Marla)	57.50	Kanal	125000.00	7187500.00
6	Conveyance No. 1361/1 dated 28.07.1994 (22 Kanal 5 Marla)	22.25	Kanal	125000.00	2781250.00
7	Conveyance No. 1604/1 dated 30.08.1994 (37 Kanal 12 Marla)	37.60	Kanal	125000.00	4700000.00
8	Conveyance No. 1605/1 dated 30.08.1994 (49 Kanal 15 Marla)	49.75	Kanal	125000.00	6218750.00
9	Conveyance No. 1607/1 dated 30.08.1994 (111 Kanal 18 Marla)	111.90	Kanal	125000.00	13987500.00
10	Conveyance No. 2001/1 dated 05.01.1995 (31 Kanal 2 Marla)	31.10	Kanal	125000.00	3887500.00
11	Conveyance No. 2602/1 dated 05.01.1995 (31 Kanal 18 Marla)	31.90	Kanal	125000.00	3987500.00
12	Conveyance No. 3577 dated 13.11.1997 (5 Kanal 0 Marla)	5.00	Kanal	125000.00	625000.00
13	Conveyance No. 3606 dated 13.11.1997 (6 Kanal 12 Marla)	6.60	Kanal	125000.00	825000.00
	Total	650.00	Kanal		81250000.00
	Cost of Land				81250000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

15/5

10/10
AYO

(Ex. Rop. Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value

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

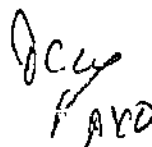
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 308)

Property situated at Village Batoli Teh- Derra Bassi Distt. SAS Nagar
Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr.
Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH



भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer

Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

VALUATION REPORT

- | | | |
|---|------------------------|---|
| 1 | Name of Property | A. Property situated at Village Bijjanpur Teh-
Derra-Bassi Distt. SAS Nagar Mohali (Punjab) land
measuring 475 Kanal 15 Marla (as per Dr.
Namavati Report Page 311)
B. Property situated at Village Bijjanpur Teh- Derra
Bassi Distt. SAS Nagar Mohali (Punjab) land
measuring 28 Kanal 16 Marla (as per Dr.
Namavati Report Page 307) |
| 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 0 Pages. |

पत्र सं.: मू.आ./पटि./Misc./2023-24/ 48

दिनांक: 22.06.2023

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

रुध लाल

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
 A. Property situated at Village Bijjanpur Teh Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)

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 Marla Page No. 311 Annexure-1	Vol-9 page 311	A. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)		Circle rate per acre = Rs.2000000/- . Rate per Kanal = Rs. 250000/-
				Conveyance No. 4551 dated 31.12.1997 (10 Kanal 16 Marla)	1350000.00	
				Conveyance No. 4447 dated 31.12.1997 (10 Kanal 12 Marla)	1325000.00	
				Conveyance No. 4444 dated 31.12.1997 (10 Kanal 12 Marla)	1325000.00	
				Conveyance No. 1755 dated 08.07.1997 (6 Kanal 13 Marla)	831250.00	
				Conveyance No. 1493/1 dated 04.07.1995 (18 Kanal 17 Marla)	2356250.00	
				Conveyance No. 3400/1 dated 21.11.1995 (19 Kanal 12 Marla)	2450000.00	
				Conveyance No 3397/1 dated 21.11.1995 (9 Kanal 5 Marla)	1156250.00	
				Conveyance No.3398/1 dated 21.11.1995 (19 Kanal 8 Marla)	2425000.00	
				Conveyance No. 1688/1 dated 13.07.1995 (66 Kanal 10 Marla)	8312500.00	
				Conveyance No. 2156/1 dated 22.08.1995 (6 Kanal 13 Marla)	831250.00	
				Conveyance No. 2157/1 dated 22.08.1995 (17 Kanal 15 Marla)	2218750.00	
				Conveyance No. 2161/1 dated 22.08.1995 (11 Kanal 8 Marla)	1425000.00	
				Conveyance No. 2162/1 dated 22.08.1995 (11 Kanal 7 Marla)	1418750.00	
				Conveyance No. 2163/1 dated 22.08.1995 (14 Kanal 5 Marla)	1781250.00	
				Conveyance No. 2153/1 dated	1307500.00	

807

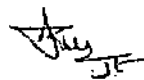
Conveyance No. 2150/1 dated 22.08.1995 (3 Kanal 7 Marla)	418750.00
Conveyance No. 2151/1 dated 22.08.1995 (6 Kanal 13 Marla)	831250.00
Conveyance No. 2239/1 dated 24.08.1995 (13 Kanal 5 Marla)	1656250.00
Conveyance No. 2289/1 dated 29.08.1995 (20 Kanal 0 Marla)	2500000.00
Conveyance No. 2362/1 dated 31.08.1995 (20 Kanal 0 Marla)	2500000.00
Conveyance No. 13 dated 02.04.1996 (13 Kanal 7 Marla)	1668750.00
Conveyance No. 4809 dated 14.03.1996 (3 Kanal 7 Marla)	418750.00
Conveyance No. 4813 dated 14.03.1996 (13 Kanal 6 Marla)	1662500.00
Conveyance No. 4875 dated 21.03.1996 (13 Kanal 6 Marla)	1662500.00
Conveyance No. 4946 dated 26.03.1996 (13 Kanal 6 Marla)	1662500.00
Conveyance No. 2094 dated 03.09.1996 (13 Kanal 6 Marla)	1662500.00
Conveyance No. 2029 dated 29.08.1996 (13 Kanal 7 Marla)	1668750.00
Conveyance No. 1685 dated 25.07.1996 (6 Kanal 12 Marla)	825000.00
Conveyance No. 1994 dated 27.08.1996 (13 Kanal 7 Marla)	1668750.00
Conveyance No. 3376 dated 17.12.1996 (13 Kanal 7 Marla)	1668750.00
Conveyance No. 2853 dated 14.11.1996 (11 Kanal 13 Marla)	1456250.00
Conveyance No. 2822 dated 12.11.1996 (11 Kanal 13 Marla)	1456250.00
Conveyance No. 2131 dated 10.09.1996 (13 Kanal 7 Marla)	1668750.00
Conveyance No. 2780 dated 07.11.1996 (11 Kanal 6 Marla)	1412500.00
Total	59468750.00

Q. 111
17/11/00

808

13

28 Kanal 16 Marla Page No. 307 Annexure-1	Vol-9 page 307	B. Property situated at Village Bijanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 28 Kanal 16 Marla (as per Dr. Namavati Report Page 307)		
		Conveyance No. 4702 dated 03.02.1998 (3 Kanal 7 Marla)	418750.00	
		Conveyance No. 4704 dated 03.02.1998 (10 Kanal 0 Marla)	1250000.00	
		Conveyance No. 4705 dated 03.02.1998 (6 Kanal 13 Marla)	831250.00	
		Conveyance No. 4701 dated 03.02.1998 (3 Kanal 18 Marla)	487500.00	
		Conveyance No. 4703 dated 03.02.1998 (4 Kanal 18 Marla)	612500.00	
		Total	3600000.00	
		Total cost (A+B)	63068750.00	


 JF


 JF
 PAYD


 (SR. Roop Lal)
 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 :		A. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)	
		B. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 28 Kanal 16 Marla (as per Dr. Namavati Report Page 307)	
1	REFERENCE		
1.1	Office from which reference 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) 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. Gurpreet Singh	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department.	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Bijjanpur, 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 Bijjanpur, 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/Rosali/Barani Land in Village Bijjanpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.	
5	PROPERTY DESCRIPTION		
5.1	Land area	Rchahi/Rosali/Barani Land in Village Bijjanpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 475 Kanal 14 Marla and 28 Kanal 16 Marla	
5.2	Type of construction and broad specification	Not applicable	
5.3	Period of Construction	Not applicable	

JE

JE
AVO

Q

A. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)

B. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 28 Kanal 16 Marla (as per Dr. Namavati Report Page 307)

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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 475 Kanal 15 Marla and 28 Kanal 16 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Bijjanpur, 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	
	The Fair Market Value of the subject property known as "Chahi/Rosali/Barani Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	63068750.00

[Signature]

[Signature]
AYD

[Signature]
(Er. Roop Lal)
Valuation Office
Income Tax Department
Patiala

Annexure-IFair Market Value of Property

A. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	A. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)				
1	Conveyance No. 4551 dated 31.12.1997 (10 Kanal 16 Marla)	10.80	Kanal	125000.00	1350000.00
2	Conveyance No. 4447 dated 31.12.1997 (10 Kanal 12 Marla)	10.60	Kanal	125000.00	1325000.00
3	Conveyance No. 4444 dated 31.12.1997 (10 Kanal 12 Marla)	10.60	Kanal	125000.00	1325000.00
4	Conveyance No. 1755 dated 08.07.1997 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
5	Conveyance No. 1493/1 dated 04.07.1995 (18 Kanal 17 Marla)	18.85	Kanal	125000.00	2356250.00
6	Conveyance No. 3400/1 dated 21.11.1995 (19 Kanal 12 Marla)	19.60	Kanal	125000.00	2450000.00
7	Conveyance No 3397/1 dated 21.11.1995 (9 Kanal 5 Marla)	9.25	Kanal	125000.00	1156250.00
8	Conveyance No.3398/1 dated 21.11.1995 (19 Kanal 8 Marla)	19.40	Kanal	125000.00	2425000.00
9	Conveyance No. 1688/1 dated 13.07.1995 (66 Kanal 10 Marla)	66.50	Kanal	125000.00	8312500.00
10	Conveyance No. 2156/1 dated 22.08.1995 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
11	Conveyance No. 2157/1 dated 22.08.1995 (17 Kanal 15 Marla)	17.75	Kanal	125000.00	2218750.00

Handwritten signature

Handwritten signature

Handwritten signature

12	Conveyance No. 2161/1 dated 22.08.1995 (11 Kanal 8 Marla)	11.40	Kanal	125000.00	1425000.00
13	Conveyance No. 2162/1 dated 22.08.1995 (11 Kanal 7 Marla)	11.35	Kanal	125000.00	1418750.00
14	Conveyance No. 2163/1 dated 22.08.1995 (14 Kanal 5 Marla)	14.25	Kanal	125000.00	1781250.00
15	Conveyance No. 2153/1 dated 22.08.1995 (14 Kanal 7 Marla)	14.35	Kanal	125000.00	1793750.00
16	Conveyance No. 2150/1 dated 22.08.1995 (3 Kanal 7 Marla)	3.35	Kanal	125000.00	418750.00
17	Conveyance No. 2151/1 dated 22.08.1995 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
18	Conveyance No. 2239/1 dated 24.08.1995 (13 Kanal 5 Marla)	13.25	Kanal	125000.00	1656250.00
19	Conveyance No. 2289/1 dated 29.08.1995 (20 Kanal 0 Marla)	20.00	Kanal	125000.00	2500000.00
20	Conveyance No. 2362/1 dated 31.08.1995 (20 Kanal 0 Marla)	20.00	Kanal	125000.00	2500000.00
21	Conveyance No. 13 dated 02.04.1996 (13 Kanal 7 Marla)	13.35	Kanal	125000.00	1668750.00
22	Conveyance No. 4809 dated 14.03.1996 (3 Kanal 7 Marla)	3.35	Kanal	125000.00	418750.00
23	Conveyance No. 4813 dated 14.03.1996 (13 Kanal 6 Marla)	13.30	Kanal	125000.00	1662500.00
24	Conveyance No. 4875 dated 21.03.1996 (13 Kanal 6 Marla)	13.30	Kanal	125000.00	1662500.00
25	Conveyance No. 4946 dated 26.03.1996 (13 Kanal 6 Marla)	13.30	Kanal	125000.00	1662500.00
26	Conveyance No. 2094 dated 03.09.1996 (13 Kanal 6 Marla)	13.30	Kanal	125000.00	1662500.00
27	Conveyance No. 2029 dated 29.08.1996 (13 Kanal 7 Marla)	13.35	Kanal	125000.00	1668750.00
28	Conveyance No. 1685 dated 25.07.1996 (6 Kanal 12 Marla)	6.60	Kanal	125000.00	825000.00

25/5

Decy
MAYO

30

29	Conveyance No. 1994 dated 27.08.1996 (13 Kanal 7 Marla)	13.35	Kanal	125000.00	1668750.00
30	Conveyance No. 3376 dated 17.12.1996 (13 Kanal 7 Marla)	13.35	Kanal	125000.00	1668750.00
31	Conveyance No. 2853 dated 14.11.1996 (11 Kanal 13 Marla)	11.65	Kanal	125000.00	1456250.00
32	Conveyance No. 2822 dated 12.11.1996 (11 Kanal 13 Marla)	11.65	Kanal	125000.00	1456250.00
33	Conveyance No. 2131 dated 10.09.1996 (13 Kanal 7 Marla)	13.35	Kanal	125000.00	1668750.00
34	Conveyance No. 2780 dated 07.11.1996 (11 Kanal 6 Marla)	11.30	Kanal	125000.00	1412500.00
	Total	475.75	Kanal		59468750.00

Handwritten signature

Handwritten signature
AYD

Handwritten signature

8	B. Property situated at Village Bijanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 28 Kanal 16 Marla (as per Dr. Namavati Report Page 307)				
1	Conveyance No. 4702 dated 03.02.1998 (3 Kanal 7 Marla)	3.35	Kanal	125000.00	418750.00
2	Conveyance No. 4704 dated 03.02.1998 (10 Kanal 0 Marla)	10.00	Kanal	125000.00	1250000.00
3	Conveyance No. 4705 dated 03.02.1998 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
4	Conveyance No. 4701 dated 03.02.1998 (3 Kanal 18 Marla)	3.90	Kanal	125000.00	487500.00
5	Conveyance No. 4703 dated 03.02.1998 (4 Kanal 18 Marla)	4.90	Kanal	125000.00	612500.00
	Total	28.80	Kanal		3600000.00
	Cost of Land (A+B)				63068750.00
	Note. As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Handwritten signature

Handwritten signature
AED

(ER. Roop Lal)
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

Surplus land declared by State of Punjab

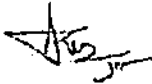
Source :- Dr. Namavati Report (Volume No. 9 Page 307 & 311)

- 1 A. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavati Report Page 311)

B. Property situated at Village Bijjanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 28 Kanal 16 Marla (as per Dr. Namavati Report Page 307)

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

DCIT/ACIT CIR1(1) CHANDIGARH



816

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatiala@rediffmail.com

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

VALUATION REPORT

1 Name of Property

Property situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati 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 5 Pages.

पत्र सं.: मू.आ./पटि./Misc./2023-24/ 49

दिनांक:-22.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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

817

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 Chondheri Teh- Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	59 Kanal 0 Marla Page No. 312 Annexure-1	Vol-9 page 312	Property situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.4000000/-, Rate per Kanal = Rs. 5,00,000/-
				Conveyance No. 3403/1 dated 21.11.1995 (14 Kanal 15 Marla)	7375000.00	
				Conveyance No. 3302/1 dated 14.11.1995 (14 Kanal 15 Marla)	7375000.00	
				Conveyance No. 3294/1 dated 14.11.1995 (14 Kanal 15 Marla)	7375000.00	
				Conveyance No. 3295/1 dated 14.11.1995 (14 Kanal 15 Marla)	7375000.00	
				Total	29500000.00	

[Signature]

[Signature]
VACO

[Signature]
(ER. Bhoop Lal)
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 situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Dharambeer	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Chondheri, 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 Chondheri, 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/Barani/Rosali Land in Village Chondheri Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Barani/Rosali Land in Village Chondheri, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 59 Kanal 0 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

JE

Deep
AVO

20

Property situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati Report)		
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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 59 Kanal 0 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Fatehpur, 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	
	The Fair Market Value of the subject property known as "Chahi/Barani/Rosali Land has been worked out as under.	
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	29500000.00

Handwritten signature

Handwritten signature


 (Ek Roop Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Annexure-I

Fair Market Value of Property

Property situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 3403/1 dated 21.11.1995 (14 Kanal 15 Marla)	14.75	Kanal	500000.00	7375000.00
2	Conveyance No. 3302/1 dated 14.11.1995 (14 Kanal 15 Marla)	14.75	Kanal	500000.00	7375000.00
3	Conveyance No. 3294/1 dated 14.11.1995 (14 Kanal 15 Marla)	14.75	Kanal	500000.00	7375000.00
4	Conveyance No. 3295/1 dated 14.11.1995 (14 Kanal 15 Marla)	14.75	Kanal	500000.00	7375000.00
	Total	59.00	Kanal		29500000.00
	Cost of Land				29500000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

[Signature]

[Signature]
AYO

(E. R. Lal)
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

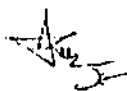
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 312)

Property situated at Village Chondheri Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanai 0 Marla (as per Dr. Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH


AYO

822

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन 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

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Dhire Majra Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per Dr. Namavati 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 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/63

दिनांक:-14.07.2023

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



रूप लाल
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 Dhire Majra Teh- Derra Bassi Distt..SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	82 Kanal 16 Marla Page No 313 Annexure 1	Vol-9 page 313	Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.20,00,000/- . Rate per Kanal = Rs. 2,50,000/ . The valuation has been done for the 57 Kanal 10 Marla land for which report was inadvertently left However the valuation of remaining land i.e 25 Kanal 6 Marla mentioned at Sr. No..2 to 4 on Page 313 vide conveyance no. 61,62 and 64 dated 03.04.1997 is same as for property No. 6 mentioned at page 290 to 292, for which valuation report has already been submitted vide letter No. VO/PTL/Misc/2023-24/27 dated 19.05.2023
				Conveyance No. 2821 dated 05.10.1995 (57 Kanal 10 Marla)	14375000.00	
				Total	14375000.00	

[Signature]

[Signature]
P.A.R.O

[Signature]
 (ER. Roop Lal)
 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 situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Karnail Singh	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Dhire Majra, 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 Dhire Majra, Shown data during Joint visit as per their official records.
3.2	Date of visit	12.06.2023
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/Barani Land in Village Dhire Majra Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	57 Kanal 10 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
AVO

[Signature]

3

Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)

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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The valuation has been done for the 57 Kanal 10 Marla land for which report was inadvertently left. However the valuation of remaining land i.e 25 Kanal 6 Marla mentioned at Sr. No. 2 to 4 on Page-313 vide conveyance no. 61,62 and 64 dated 03.04.1997 is same as for property No. 6 mentioned at page 290 to 292, for which valuation report has already been submitted vide letter No. VO/PTL/Misc/2023-24/27 dated 19.05.2023 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Dhire Majra, 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	
	The Fair Market Value of the subject property known as "Chahi/Barani Land, has been worked out as under.	
Sl. No	Date of Valuation	Fair Market Value of property
1	24.01.2023	14375000.00

[Signature]

[Signature]
AVD

[Signature]
(Er. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value of Property

Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 2821 dated 05.10.1995 (57 Kanal 10 Marla)	57.50	Kanal	250000.00	14375000.00
	Total	57.50	Kanal		14375000.00
	Cost of Land				14375000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

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

(5)

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

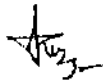
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 313)

Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS
Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per
Dr. Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH


ARD

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

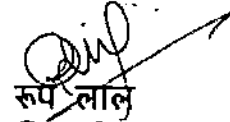
VALUATION REPORT

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Dhire Majra Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per Dr. Namavati 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 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/63

दिनांक:-/4.07.2023

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


रूप लाल

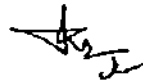
मूल्यांकन अधिकारी
आयकर कार्यालय पटियाला

①

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 Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	82 Kanal 16 Marla Page No. 313 Annexure-1	Vol-9 page 313	Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.20,00,000/-. Rate per Kanal = Rs. 2,50,000/-. The valuation has been done for the 57 Kanal 10 Marla land for which report was inadvertently left. However the valuation of remaining land i.e 25 Kanal 6 Marla mentioned at Sr. No. 2 to 4 on Page-313 vide conveyance no. 61,62 and 64 dated 03.04.1997 is same as for property No. 6 mentioned at page 290 to 292, for which valuation report has already been submitted vide letter No. VO/PTL/Misc/2023-24/27 dated 19.05.2023
				Conveyance No. 2821 dated 05.10.1995 (57 Kanal 10 Marla)	14375000.00	
				Total	14375000.00	





 (Er. Roop Lal)
 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 situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Karnail Singh
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Dhire Majra, 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 Dhire Majra, Shown data during Joint visit as per their official records.
3.2	Date of visit	12.06.2023
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/Barani Land in Village Dhire Majra Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	57 Kanal 10 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land 82 Kanal 16 Marla (as per Dr. Namavati Report)

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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The valuation has been done for the 57 Kanal 10 Marla land for which report was inadvertently left. However the valuation of remaining land i.e 25 Kanal 6 Marla mentioned at Sr. No. 2 to 4 on Page-313 vide conveyance no. 61,62 and 64 dated 03.04.1997 is same as for property No. 6 mentioned at page 290 to 292, for which valuation report has already been submitted vide letter No. VO/PTL/Misc/2023-24/27 dated 19.05.2023 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Dhire Majra, 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	
	The Fair Market Value of the subject property known as "Chahi/Barani Land" has been worked out as under.	
Sl. No	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	14375000.00

[Signature]

[Signature]
AVO

[Signature]
(Er. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value of Property

Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 2821 dated 05.10.1995 (57 Kanal 10 Marla)	57.50	Kanal	250000.00	14375000.00
	Total	57.50	Kanal		14375000.00
	Cost of Land				14375000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Handwritten signature

Handwritten signature

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

Fair Market Value

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

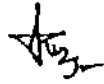
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 313)

Property situated at Village Dhire Majra Teh- Derra Bassi Distt. SAS
Nagar Mohali (Punjab) land measuring 82 Kanal 16 Marla (as per
Dr. Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH



By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatiala@rediffmail.com



सत्यमेव जयते

Government of India
Income Tax Department
Valuation Officer

Patiala

Ph: 0175-2200346

E-mail: vopatiala@rediffmail.com

VALUATION REPORT

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Fatehpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati 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 5 Pages. |

पत्र सं.: मू.आ./पटि./Misc./2023-24/ 43

दिनांक: 22.06.2023

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



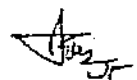
मूल्यांकन अधिकारी
आयकर कार्यालय पटियाला

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 situated at Village Fatehpur Teh- Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati Report)

①

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR, CCIT Chandigarh	40 Kanal 4 Marla Page No 314 Annexure-1	Vol-9 page 314	Property situated at Village Fatehpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.11,50,000/- Rate per Kanal = Rs. 1,43,750/-.
				Conveyance No. 2803 dated 18.09.1997 (15 Kanal 8 Marla)	2213750.00	
				Conveyance No. 4455 dated 31.12.1997 (9 Kanal 3 Marla)	1315312.50	
				Conveyance No. 4453 dated 31.12.1997 (9 Kanal 3 Marla)	1315312.50	
				Conveyance No. 4597 dated 21.01.1998 (6 Kanal 10 Marla)	934375.00	
				Total	5778750.00	





 (ER. Roop Lal)
 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 situated at Village Fatehpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati Report)
1	<u>REFERENCE</u>	
1.1	Office from which reference 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) 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	<u>Representative</u>	Concerned revenue department Patwari Sh. Karnail Singh
3	<u>COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION</u>	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Fatehpur, 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 Fatehpur, 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	<u>PROPERTY REFERENCE</u>	
4.1	Name, number (if any) address and complete location of the property.	Chahi/Barani/Rosali Land in Village Fatehpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	<u>PROPERTY DESCRIPTION</u>	
5.1	Land area	Chahi/Barani/Rosali Land in Village Fatehpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 40 Kanal 4 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Aug-

Devy
AVO

De

(3)		
Property situated at Village Fatehpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati Report)		
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 appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<u>Observations or Qualifications</u>	
	1. The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 40 Kanal 4 Marla as per the record received from the reference letter . 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Fatehpur, 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	<u>VALUATION</u>	
	The Fair Market Value of the subject property known as "Chahi/Barani/Rosali Land has been worked out as under.	
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	5778750.00

(Er. Bopp Lal)
 Valuation Officer
 Income Tax Department
 Patiala.

Fair Market Value of Property

Property situated at Village Fatehpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Fatehpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 2803 dated 18.09.1997 (15 Kanal 8 Marla)	15.40	Kanal	143750.00	2213750.00
2	Conveyance No. 4455 dated 31.12.1997 (9 Kanal 3 Marla)	9.15	Kanal	143750.00	1315312.50
3	Conveyance No. 4453 dated 31.12.1997 (9 Kanal 3 Marla)	9.15	Kanal	143750.00	1315312.50
4	Conveyance No. 4597 dated 21.01.1998 (6 Kanal 10 Marla)	6.50	Kanal	143750.00	934375.00
	Total	40.20	Kanal		5778750.00
	Cost of Land				5778750.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

(E.R. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

(5)

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 314)

Property situated at Village Fatchpur Teh- Derra Bassi Distt. SAS
Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr.
Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH


FAYD

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन 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

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Geoli Teh- Derra Bassi
Distt. SAS Nagar Mohali (Punjab) land measuring
20 Kanal 0 Marla (as per Dr. Namavati Report) |
| 2 | Purpose | To estimate fair market value in Compliance of
Direction of Hon'ble Supreme Court - M/s Ralgan
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 सं.: मू.आ./पटि./Misc./2023-24/ 35

दिनांक: 21.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Geoli Teh. Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 20 Kanal 0 Marla (as per Dr. Namavati Report)

S No	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	20 Kanal 0 Marla Page No. 318 Annexure 1	Vol:9 page 318	Property situated at Village Geoli Teh Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 20 Kanal 0 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs. 2500000/- Rate per Kanal - Rs. 312500/-
				Conveyance No. 3404/1 dated 29.11.1995 (10 Kanal 0 Marla)	3125000.00	
				Conveyance No. 2962/1 dated 17.10.1995 (10 Kanal 0 Marla)	3125000.00	
				Total	6250000.00	

(Signature)
 (PR. R. Gop. Jall)
 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 situated at Village Geoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 20 Kanal 0 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference received	DCIT/ACT CIRI(1) CHANDIGARH
1.2	Letter no. and date under which reference received	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. Pawan Kumar/ Sh. Balwinder Singh Assistant
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Geoli, 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 Geoli, 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. Ashwin Kumar, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	Chahi/Rosali Land in Village Geoli Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Rosali Land in Village geoli, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 20 Kanal 0 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Amr

Amr
AVO

Ca

Annexure-IFair Market Value of Property

Property situated at Village Geoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab)
land measuring 20 Kanal 0 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Geoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 20 Kanal 0 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 3404/1 dated 29.11.1995 (10 Kanal 0 Marla)	10.00	Kanal	312500.00	3125000.00
2	Conveyance No. 2962/1 dated 1/10/1995 (10 Kanal 0 Marla)	10.00	Kanal	312500.00	3125000.00
	Total	20.00	Kanal		6250000.00
	Cost of Land				6250000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

[Signature]

[Signature]
VARD

[Signature]
(S. R. Lal)
Valuation Officer
Income Tax Department
Patiala

Property situated at Village Geoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 20 Kanal 0 Marla (as per Dr. Namavati Report)		
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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 20 Kanal 0 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Geoli, 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	
	The Fair Market Value of the subject property known as "Chahi/Rosali Land has been worked out as under.	
Sl. No	Date of Valuation	Fair Market Value of property
1	24.01.2023	6250000.00


 (R. R. Lal)
 Valuation Officer
 Income Tax Department
 Patiala

(15)

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Rajkani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2009.

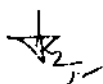
Surplus land declared by State of Punjab

Source - Dr. Namavati Report (Volume No. 9 Page 318)

Property situated at Village Guoli Teh- Derra Bassi Distt. SAS Nagar
Mohali (Punjab) land measuring 20 Kanal 0 Marla (as per Dr
Namavati Report)

Vide ITBA/COM/F/17/2021-24/1052756032(1) Dated 11.05.2023

DCIT/ACIT CIR1(1) CHANDIGARH



By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

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



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatla@rediffmail.com

VALUATION REPORT

- 1 Name of Property Property situated at Village Jastan Khurd Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namavati 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 5 Pages.

पत्र सं.: म.आ./पटि./Misc./2023-24/ 36 दिनांक: 21/06/2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Jastan Khurd Teh. Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namavati Report)

S.No.	Name of COT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR COT Chandigarh	61 Kanal 13 Marla Page No. 319 Annexure-2	Vol-9 page 319	Property situated at Village Jastan Khurd Teh. Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs. 1000000/- Rate per Kanal = Rs. 125000/-
				Conveyance No. 189/1 dated 21.04.1994 (43 Kanal 12 Marla)	5450000.00	
				Conveyance No. 2923 dated 17.10.1995 (4 Kanal 15 Marla)	593750.00	
				Conveyance No. 2922 dated 17.10.1995 (1 Kanal 8 Marla)	175000.00	
				Conveyance No. 2924 dated 17.10.1995 (7 Kanal 15 Marla)	968750.00	
				Conveyance No. 2926 dated 17.10.1995 (4 Kanal 3 Marla)	518750.00	
				Total	7706250.00	

True Ja

*Jeep
VARD*

QW
 (Signature)
 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 situated at Village Jastan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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 Patwar Sh. Gurwinder Singh	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Jastan Khurd, 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 Jastan khurd, 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/Rosali Land In Village Jastan Khurd Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Rosali Land In Village Jastan Khurd, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 61 Kanal 13 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
AVO

[Signature]

(3)

Property situated at Village Jastan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namavati Report)		
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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 61 Kanal 13 Marla as per the record received from the reference letter.. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..		
7 RATES ADOPTED FOR VALUATION		
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Jastan Khurd, 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		
The Fair Market Value of the subject property known as "Chahi/Rosali Land has been worked out as under.		
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	7706250.00

(Ex. Rupa Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Annexure-I

Fair Market Value of Property
 Property situated at Village Jastan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohalli
 (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namavati Report)
 Collector Rates Notified on dated 01.07.2022 of Village Jastan Khurd, Tehsil Derra
 Bassi, District SAS, Nagar Mohalli, for the Year 2022

S.No.	Description of property	Area	Unit	Rates	Amount
1	Conveyance No 189/1 dated 21.04.1994 (43 Kanal 12 Marla)	43.60	Kanal	125000.00	5450000.00
2	Conveyance No. 2923 dated 17.10.1995 (4 Kanal 15 Marla)	4.75	Kanal	125000.00	593750.00
3	Conveyance No. 2922 dated 17.10.1995 (1 Kanal 8 Marla)	1.40	Kanal	125000.00	175000.00
4	Conveyance No 2924 dated 17.10.1995 (7 Kanal 15 Marla)	7.75	Kanal	125000.00	968750.00
5	Conveyance No. 2926 dated 17.10.1995 (4 Kanal 3 Marla)	4.15	Kanal	125000.00	518750.00
Total		61.65	Kanal		7706250.00
Cost of Land					7706250.00
Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out					

(E.K. Roodhail)
 Valuation Officer
 Income Tax Department
 Patiala

850

5

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Rajani 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 319)

Property situated at Village Jastan Khurd Teh- Dera Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 61 Kanal 13 Marla (as
per Dr. Namavati Report)

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

DCIT/ACIT CIR-1(1) CHANDIGARH

[Signature]

[Signature]

[Signature]

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन 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

- | | | |
|---|------------------------|---|
| 1 | Name of Property | A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)
B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336) |
| 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 10 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/ 15

दिनांक: 22.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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

A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)

B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)

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 Marla Page No. 335 Annexure-1	Vol-9 page 335	A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)		Circle rate per acre = Rs.15,00,000/- Rate per Kanal = Rs. 1,87,500/-
				Conveyance No. 649/1 dated 16.05.1995 (185 Kanal 12 Marla)	34800000.00	
				Total	34800000.00	
		96 Kanal 3 Marla Page No. 336 Annexure-1	Vol-9 page 336	B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)		
				Conveyance No. 650/1 dated 16.05.1995 (6 Kanal 13 Marla)	1246875.00	
				Conveyance No. 651/1 dated 16.05.1995 (5 Kanal 16 Marla)	1087500.00	
				Conveyance No. 167/1 dated 13.07.1995 (13 Kanal 7 Marla)	2503125.00	
				Conveyance No. 1722/1 dated 18.07.1995 (9 Kanal 18 Marla)	1856250.00	
				Conveyance No. 1250/1 dated 20.06.1995 (57 Kanal 10 Marla)	10781250.00	
				Conveyance No. 4607 dated 29.02.1996 (128 Kanal 7 Marla)	24065625.00	
				Conveyance No. 4612 dated 29.02.1996 (39 Kanal 3 Marla)	7340625.00	
				Conveyance No. 4702 dated 12.03.1996 (49 Kanal 3 Marla)	9215625.00	
				Conveyance No. 2927 dated 15.10.1995 (57 Kanal 15 Marla)	10828125.00	

854

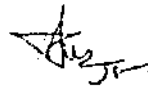
Conveyance No. 223 dated 30.01.1996 (16 Kanal 15 Marla)	3140625.00	
Conveyance No. 2820 dated 05.10.1995 (42 Kanal 13 Marla)	7996875.00	
Conveyance No. 558 dated 14.05.1996 (12 Kanal 7 Marla)	2315625.00	
Conveyance No. 3801 dated 21.12.1996 (4 Kanal 8 Marla)	825000.00	
Conveyance No. 413 dated 02.05.1996 (7 Kanal 3 Marla)	1340625.00	
Conveyance No. 1055 dated 11.06.1996 (8 Kanal 5 Marla)	1546875.00	
Conveyance No. 1054 dated 11.06.1996 (9 Kanal 15 Marla)	1828125.00	
Conveyance No. 1056 dated 11.06.1996 (9 Kanal 15 Marla)	1828125.00	
Conveyance No. 1121 dated 13.06.1996 (6 Kanal 16 Marla)	1275000.00	
Conveyance No. 1057 dated 11.06.1996 (9 Kanal 15 Marla)	1828125.00	
Conveyance No. 1119 dated 13.06.1996 (7 Kanal 9 Marla)	1396875.00	
Conveyance No. 1011 dated 06.06.1996 (2 Kanal 15 Marla)	515625.00	
Conveyance No. 2909 dated 19.11.1996 (105 Kanal 10 Marla)	19781250.00	
Conveyance No. 822 dated 15.05.1997 (14 Kanal 0 Marla)	2625000.00	
Conveyance No. 4111 dated 09.12.1997 (5 Kanal 17 Marla)	1096875.00	
Conveyance No. 3607 dated 13.11.1997 (6 Kanal 13 Marla)	1246875.00	
Conveyance No. 3581 dated 13.11.1997 (6 Kanal 13 Marla)	1246875.00	
Conveyance No. 4772 dated 12.02.1998 (9 Kanal 5 Marla)	1734375.00	
Conveyance No. 4794 dated 17.02.1998 (9 Kanal 5 Marla)	1734375.00	
Conveyance No. 4598 dated 21.01.1998 (7 Kanal 17 Marla)	1471875.00	
Conveyance No. 4629 dated 22.01.1998 (8 Kanal 1 Marla)	1509375.00	

A

Recd. ②

855

				Conveyance No. 4653 dated 27.01.1996 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4593 dated 21.01.1996 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4575 dated 13.01.1998 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4582 dated 15.01.1998 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4817 dated 19.02.1998 (9 Kanal 18 Marla)	1856250.00	
				Conveyance No. 4828 dated 24.02.1998 (9 Kanal 18 Marla)	1856250.00	
				Conveyance No. 4857 dated 26.02.1998 (6 Kanal 13 Marla)	1246875.00	
				Total	138243750.00	
				Total cost (A+B)	173043750.00	




 (ER Roop Lal)
 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 :		A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335) B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)
1	REFERENCE	
1.1	Office from which reference 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) 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. Gurpreet	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Meerpur, 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 Meerpur, 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/Rosali/Barani Land in Village Meerpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali
5	PROPERTY DESCRIPTION	
5.1	Land area	Rchahi/Rosali/Barani Land in Village Meerpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 185 Kanal 12 Marla and 737 Kanal 6 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

(5)		
A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)		
B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)		
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 appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<u>Observations or Qualifications</u>	
	1 The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 185 Kanal 12 Marla and 737 Kanal 6 Marla as per the record received from the reference letter . 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Meerpur, 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	<u>VALUATION</u>	
	The Fair Market Value of the subject property known as "Chahi/Rosali/Barani Land has been worked out as under.	
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	173043750.00

(Eshroop Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Fair Market Value of Property

A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)				
1	Conveyance No. 649/1 dated 16.05.1995 (185 Kanal 12 Marla)	185.60	Kanal	187500.00	34800000.00
	Total	185.60	Kanal		34800000.00

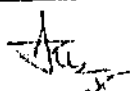
Star

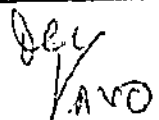
Qecp
1/100

Q

(7)

8	B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)				
1	Conveyance No. 650/1 dated 16.05.1995 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
2	Conveyance No. 651/1 dated 16.05.1995 (5 Kanal 16 Marla)	5.80	Kanal	187500.00	1087500.00
3	Conveyance No. 167/1 dated 13.07.1995 (13 Kanal 7 Marla)	13.35	Kanal	187500.00	2503125.00
4	Conveyance No. 1722/1 dated 18.07.1995 (9 Kanal 18 Marla)	9.90	Kanal	187500.00	1856250.00
5	Conveyance No. 1250/1 dated 20.06.1995 (57 Kanal 10 Marla)	57.50	Kanal	187500.00	10781250.00
6	Conveyance No. 4607 dated 29.02.1996 (128 Kanal 7 Marla)	128.35	Kanal	187500.00	24065625.00
7	Conveyance No. 4612 dated 29.02.1996 (39 Kanal 3 Marla)	39.15	Kanal	187500.00	7340625.00
8	Conveyance No. 4702 dated 12.03.1996 (49 Kanal 3 Marla)	49.15	Kanal	187500.00	9215625.00
9	Conveyance No. 2927 dated 17.10.1995 (57 Kanal 15 Marla)	57.75	Kanal	187500.00	10828125.00
10	Conveyance No. 4223 dated 30.01.1996 (16 Kanal 15 Marla)	16.75	Kanal	187500.00	3140625.00
11	Conveyance No. 2820 dated 05.10.1995 (42 Kanal 13 Marla)	42.65	Kanal	187500.00	7996875.00
12	Conveyance No. 558 dated 14.05.1996 (12 Kanal 7 Marla)	12.35	Kanal	187500.00	2315625.00
13	Conveyance No. 3801 dated 21.12.1996 (4 Kanal 8 Marla)	4.40	Kanal	187500.00	825000.00
14	Conveyance No. 413 dated 02.05.1996 (7 Kanal 3 Marla)	7.15	Kanal	187500.00	1340625.00
15	Conveyance No. 1055 dated 11.06.1996 (8 Kanal 5 Marla)	8.25	Kanal	187500.00	1546875.00







16	Conveyance No. 1054 dated 11.06.1996 (9 Kanal 15 Marla)	9.75	Kanal	187500.00	1828125.00
17	Conveyance No. 1056 dated 11.06.1996 (9 Kanal 15 Marla)	9.75	Kanal	187500.00	1828125.00
18	Conveyance No. 1121 dated 13.06.1996 (6 Kanal 16 Marla)	6.80	Kanal	187500.00	1275000.00
19	Conveyance No. 1057 dated 11.06.1996 (9 Kanal 15 Marla)	9.75	Kanal	187500.00	1828125.00
20	Conveyance No. 1119 dated 13.06.1996 (7 Kanal 9 Marla)	7.45	Kanal	187500.00	1396875.00
21	Conveyance No. 1011 dated 06.06.1996 (2 Kanal 15 Marla)	2.75	Kanal	187500.00	515625.00
22	Conveyance No. 2909 dated 19.11.1996 (105 Kanal 10 Marla)	105.50	Kanal	187500.00	19781250.00
23	Conveyance No. 822 dated 15.05.1997 (14 Kanal 0 Marla)	14.00	Kanal	187500.00	2625000.00
24	Conveyance No. 4111 dated 09.12.1997 (5 Kanal 17 Marla)	5.85	Kanal	187500.00	1096875.00
25	Conveyance No. 3607 dated 13.11.1997 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
26	Conveyance No. 3581 dated 13.11.1997 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
27	Conveyance No. 4772 dated 12.02.1998 (9 Kanal 5 Marla)	9.25	Kanal	187500.00	1734375.00
28	Conveyance No. 4794 dated 17.02.1998 (9 Kanal 5 Marla)	9.25	Kanal	187500.00	1734375.00
29	Conveyance No. 4598 dated 21.01.1998 (7 Kanal 17 Marla)	7.85	Kanal	187500.00	1471875.00
30	Conveyance No. 4629 dated 22.01.1998 (8 Kanal 1 Marla)	8.05	Kanal	187500.00	1509375.00
31	Conveyance No. 4653 dated 27.01.1996 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00
32	Conveyance No. 4593 dated 21.01.1996 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00

[Signature]

[Signature]
D.A.V.

[Signature]

(9)

33	Conveyance No. 4575 dated 13.01.1998 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00
34	Conveyance No. 4582 dated 15.01.1998 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00
35	Conveyance No. 4817 dated 19.02.1998 (9 Kanal 18 Marla)	9.90	Kanal	187500.00	1856250.00
36	Conveyance No. 4828 dated 24.02.1998 (9 Kanal 18 Marla)	9.90	Kanal	187500.00	1856250.00
37	Conveyance No. 4857 dated 26.02.1998 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
	Total	737.30	Kanal		138243750.00
	Cost of Land (A+B)				173043750.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Handwritten signature

Handwritten signature
P.A.O

(E. R. Singh Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Rajgani 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 335 & 336)

- 1 A. Property situated at Village Meerpur Teh- Derra Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla
(as per Dr. Namavati Report Page 335)

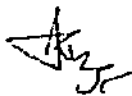
In the name of
Golden Tourist
resort Ltd.
subsidiary company
of M/s Golden
Forest India Ltd.

- B. Property situated at Village Meerpur Teh- Derra Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as
per Dr. Namavati Report Page 336)

In the name of
Golden Forest India
Ltd.

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

DCIT/ACIT CIR1(1) CHANDIGARH



By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन 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

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Jaulan Khurd Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati 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 5 Pages. |

पत्र सं.: मू.आ./पटि./Misc./2023-24/ 46

दिनांक: 12.06.2023

1. The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
2. 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 situated at Village Jaulan Khurd Teh- Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	116 Kanal 10 Marla Page No 315 Annexure-1	Vol-9 page 315	Property situated at Village Jaulan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.2500000/- . Rate per Kanal = Rs. 312500/-.
				Conveyance No. 904/1 dated 30.05.1995 (8 Kanal 3 Marla)	2546875.00	
				Conveyance No. 979/1 dated 01.06.1995 (8 Kanal 3 Marla)	2546875.00	
				Conveyance No. 1157/1 dated 13.06.1995 (8 Kanal 4 Marla)	2562500.00	
				Conveyance No. 1165/1 dated 15.06.1995 (8 Kanal 3 Marla)	2546875.00	
				Conveyance No. 1212/1 dated 20.06.1995 (8 Kanal 4 Marla)	2562500.00	
				Conveyance No. 1103/1 dated 08.06.1995 (8 Kanal 3 Marla)	2546875.00	
				Conveyance No 2152/1 dated 22.08.1995 (15 Kanal 3 Marla)	4734375.00	
				Conveyance No. 2155/1 dated 22.08.1995 (15 Kanal 4 Marla)	4750000.00	
				Conveyance No. 2247/1 dated 24.08.1995 (17 Kanal 18 Marla)	5593750.00	
				Conveyance No. 2292/1 dated 29.08.1995 (19 Kanal 5 Marla)	6015625.00	
				Total	36406250.00	

Handwritten signature

Handwritten signature
AYO

Handwritten signature
(ER. Roop Lal)
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 situated at Village Jaulan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Pawan Kumar/Sh. Balwinder Singh Assistant	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Jaulan Khurd, 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 Jaulan Khurd, 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/Barani/Rosali Land in Village Jaulan Khurd Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Barani/Rosali Land in Village Jaulan Khurd, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 116 Kanal 10 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Handwritten signature

Handwritten signature
AYO

Handwritten signature

Property situated at Village Jaulan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati Report)		
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 appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<u>Observations or Qualifications</u>	
	1. The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 116 Kanal 10 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Jaulan Khurd, 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	<u>VALUATION</u>	
	The Fair Market Value of the subject property known as "Chahi/Barani/Rosali Land has been worked out as under.	
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	36406250.00

✓

Dec 10
1940

(Signature)
Valuation Officer
Income Tax Department
Patiala

Annexure-I

Fair Market Value of Property

Property situated at Village Jaulan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Jaulan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 904/1 dated 30.05.1995 (8 Kanal 3 Marla)	8.15	Kanal	312500.00	2546875.00
2	Conveyance No. 979/1 dated 01.06.1995 (8 Kanal 3 Marla)	8.15	Kanal	312500.00	2546875.00
3	Conveyance No. 1157/1 dated 13.06.1995 (8 Kanal 4 Marla)	8.20	Kanal	312500.00	2562500.00
4	Conveyance No. 1165/1 dated 15.06.1995 (8 Kanal 3 Marla)	8.15	Kanal	312500.00	2546875.00
5	Conveyance No. 1212/1 dated 20.06.1995 (8 Kanal 4 Marla)	8.20	Kanal	312500.00	2562500.00
6	Conveyance No. 1103/1 dated 08.06.1995 (8 Kanal 3 Marla)	8.15	Kanal	312500.00	2546875.00
7	Conveyance No. 2152/1 dated 22.08.1995 (15 Kanal 3 Marla)	15.15	Kanal	312500.00	4734375.00
8	Conveyance No. 2155/1 dated 22.08.1995 (15 Kanal 4 Marla)	15.20	Kanal	312500.00	4750000.00
9	Conveyance No. 2247/1 dated 24.08.1995 (17 Kanal 18 Marla)	17.90	Kanal	312500.00	5593750.00
10	Conveyance No. 2292/1 dated 29.08.1995 (19 Kanal 5 Marla)	19.25	Kanal	312500.00	6015625.00
	Total	116.50	Kanal		36406250.00
	Cost of Land				36406250.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

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

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

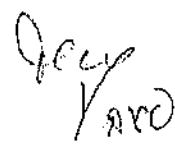
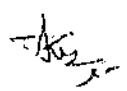
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 315)

Property situated at Village Jaulan Khurd Teh- Derra Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as
per Dr. Namavati Report)

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

DCIT/ACIT CIRI(1) CHANDIGARH



भारत सरकार
आयकर विभाग
मूल्यांकन 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

- | | | |
|---|------------------|--|
| 1 | Name of Property | A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)
B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323) |
| 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 . |

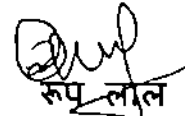
3 Valuation Date 24.01.2023

4 No. of pages of report 1 to 18 Pages.

पत्र सं.: मू.आ./पटि./Misc./2023-24/54

दिनांक: 28.06.2023

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


रूप लाल

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

A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)

B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	2024 Kanal 2 Marla Page No. 321 & 322	Vol-9 Page. 321 & 322	A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)		Circle rate per acre for land facing main GT Road = Rs. 8000000/- , Rate per Kanal = Rs.1000000/-. For remaining land rate per acre = Rs. 55,00,000/- . Rate per Kanal = Rs. 6,87,500/-. Out of the total land referred to this office the land measures 49 Bigha 0 Biswa and 76 Bigha 19 Biswa had been sold out through auction vide sale deed no. Committee-GFIL/CHD/2010/530 dated 30.04.2010 and COM/CHD/P-PB- 5/2012/430 dated 26.12.2012 under the Members and Chairmen of GFIL Committee appointed by the Hon'ble Supreme Court of India.
				Out of total land Main road facing = 11 acre or 88 Kanal	88000000.00	
				Remaining land behing the main road = 1814.18-88 = 1724.18 kanal	1185373750.00	
			A	Total	1273373750.00	
		367 Kanal 5 Marla Biswa Page No. 321 & 322	Vol-9 page 323	B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)		
				Conveyance No. 2542/1 dated 29.12.1994 (24 Kanal 0 Marla)		
				Conveyance No. 2540/1 dated 29.12.1994 (21 Kanal 10 Marla)		
				Conveyance No. 2702/1 dated 12.01.1995 (15 Kanal 10 Marla)		
				Conveyance No. 653/1 dated 16.05.1995 (160 Kanal 8 Marla)		

871

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark (2)
				Conveyance No. 1099/1 dated 08.06.1995 (32 Kanal 7 Marla)	252484375.00	
				Conveyance No. 3568 dated 13.11.1997 (22 Kanal 14 Marla)		
				Conveyance No. 3569 dated 13.11.1997 (22 Kanal 14 Marla)		
				Conveyance No. 3570 dated 13.11.1997 (22 Kanal 14 Marla)		
				Conveyance No. 3571 dated 13.11.1997 (22 Kanal 14 Marla)		
				Conveyance No. 3572 dated 13.11.1997 (22 Kanal 14 Marla)		
			B	Total	252484375.00	
		As per Annexure-II attached		Central Office Building (G+3)	56976200.00	
				Hotel/Hostel (G+3) and Basement	133688100.00	
				Chairman Residence (G+1)	1231600.00	
				Store cum residential block having avg floor height 3.00 mtr (G+2) and (G+1) Building	3580700.00	
				Workshope cum Garrage and office building	4862500.00	
				Restaurant/Hostel	2117700.00	
				Guard room (3 nos)	131200.00	
				Development work	18823500.00	
			C	Total	221411500.00	

Total Cost (A+B+C)

1747269625.00

W. A. R. O.

E. V.

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

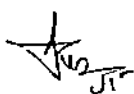
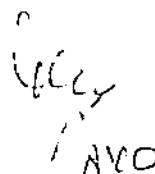
Name of Property :	A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)	
	B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)	
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	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 official Patwari Sh. Pawan Kumar/Sh. Balwinder Singh, Assistant	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Jharmarhi, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Jharmarhi, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data during Joint visit as per their official records.
3.2	Date of visit	27.06.2023
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.	1. Rosali/Chahi/Dakar land, Village Jharmarhi, Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown by various conveyance No. in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rosali/Chahi/Dakar land, Village Jharmarhi, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 2024 Kanal 2 Marla and 367 Kanal 5 Marla
5.2	Type of construction and broad specification	RCC framed structure & Load Bearing Structure
5.3	Period of Construction	1996-2000

[Signature]
JR

[Signature]
AVO

[Signature]

A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)		
B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)		
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 appropriate 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 by varioys conveyance No. in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. 2. The area of the subject property comes to 2024 Kanal 2 Marla and 367 Kanal 5 Marla in village Jharmarhi Tehsil - Derra bassi Distt. SAS Nagar Mohali. 3. Sale deed was not available with the concerned officials. 4. During the visit it was found that all the buildings have been sealed by GFIL Committee. Therefore the cost of buildings have been calculated as per the best judgement and the cost of land has been calculated as per actual record/information available with the revenue department and the record supplied by the reference received.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Jharmarhi 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.
8	VALUATION	
	The Fair Market Value of the subject property known as "Rosali/Chahi/Dakar land, has been worked out as under.	
Sl. No	Date of Valuation	Fair Market Value of property
1	24.01.2023	1747269625.00


 (Sd/- Roon Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Fair Market Value of Property

A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)

B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	A. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)				
1	Conveyance No. 1017/1 dated 12.08.1993 (13 Kanal 5 Marla)	13.25	Kanal		
2	Conveyance No. 1439/1 dated 09.11.1993 (4 Kanal 7 Marla)	4.35	Kanal		
3	Conveyance No. 1545/1 dated 14.12.1993 (7 Kanal 2 Marla)	7.10	Kanal		
4	Conveyance No. 1545/1 dated 14.12.1993 (6 Kanal 13 Marla)	6.65	Kanal		
5	Conveyance No. 1547/1 dated 14.12.1993 (3 Kanal 7 Marla)	3.35	Kanal		
6	Conveyance No. 1794/1 dated 06.01.1992 (7 Kanal 3 Marla)	7.15	Kanal		
7	Conveyance No. 1791/1 dated 06.01.1994 (40 Kanal 3 Marla)	40.15	Kanal		
8	Conveyance No. 2128/1 dated 10.02.1994 (3 Kanal 10 Marla)	3.50	Kanal		
9	Conveyance No. 2127/1 dated 10.02.1994 (6 Kanal 13 Marla)	6.65	Kanal		
10	Conveyance No. 2126/1 dated 10.02.1994 (10 Kanal 0 Marla)	10.00	Kanal		
11	Conveyance No. 2129/1 dated 10.02.1994 (10 Kanal 0 Marla)	10.00	Kanal		
12	Conveyance No. 2058/1 dated 03.02.1994 (70 Kanal 0 Marla)	70.00	Kanal		
13	Conveyance No. 2274/1 dated 01.03.1994 (114 Kanal 10 Marla)	114.50	Kanal		
14	Conveyance No. 2258/1 dated 01.03.1994 (9 Kanal 11 Marla)	9.55	Kanal		
15	Conveyance No. 2394/1 dated 01.03.1994 (38 Kanal 10 Marla)	38.50	Kanal		
16	Conveyance No. 118/1 dated 21.04.1994 (13 Kanal 12 Marla)	13.60	Kanal		

Signature

4/11/22
NVO

Q

17	Conveyance No. 211/1 dated 26.04.1994 (56 Kanal 0 Marla)	5.00	Kanal		(6)
18	Conveyance No. 212/1 dated 26.04.1994 (28 Kanal 0 Marla)	28.00	Kanal		
19	Conveyance No. 213/1 dated 26.04.1994 (4 Kanal 5 Marla)	4.25	Kanal		
20	Conveyance No. 315/1 dated 05.05.1994 (53 Kanal 13 Marla)	53.65	Kanal		
21	Conveyance No. 363/1 dated 10.05.1994 (12 Kanal 0 Marla)	12.00	Kanal		
22	Conveyance No. 364/1 dated 10.05.1994 (51 Kanal 2 Marla)	51.10	Kanal		
23	Conveyance No. 407/1 dated 12.05.1994 (377 Kanal 2 Marla)	377.10	Kanal		
24	Conveyance No. 666/1 dated 02.06.1994 (73 Kanal 3 Marla)	73.15	Kanal		
25	Conveyance No. 797/1 dated 12.06.1994 (50 Kanal 8 Marla)	50.40	Kanal		
26	Conveyance No. 807/1 dated 14.06.1994 (87 Kanal 0 Marla)	87.00	Kanal		
27	Conveyance No. 835/1 dated 16.06.1994 (18 Kanal 3 Marla)	18.15	Kanal		
28	Conveyance No. 836/1 dated 16.06.1994 (28 Kanal 8 Marla)	28.40	Kanal		
29	Conveyance No. 851/1 dated 16.06.1994 (47 Kanal 0 Marla)	47.00	Kanal		
30	Conveyance No. 1352/1 dated 28.07.1994 (11 Kanal 12 Marla)	11.60	Kanal		
31	Conveyance No. 1603/1 dated 30.08.1994 (49 Kanal 4 Marla)	49.20	Kanal		
32	Conveyance No. 1606/1 dated 30.08.1994 (44 Kanal 12 Marla)	44.60	Kanal		
33	Conveyance No. 1608/1 dated 30.08.1994 (7 Kanal 17 Marla)	7.85	Kanal		
34	Conveyance No. 1697/1 dated 08.09.1994 (12 Kanal 17 Marla)	12.85	Kanal		
35	Conveyance No. 1746/1 dated 15.08.1994 (16 Kanal 13 Marla)	16.65	Kanal		
36	Conveyance No. 2055/1 dated 08.11.1994 (100 Kanal 15 Marla)	100.75	Kanal		
37	Conveyance No. 1880/1 dated 18.10.1994 (23 Kanal 15 Marla)	23.75	Kanal		
38	Conveyance No. 2126/1 dated 17.11.1994 (19 Kanal 13 Marla)	19.65	Kanal		

AS

CC
AVO

OK

39	Conveyance No. 2541/1 dated 29.12.1994 (0 Kanal 15 Marla)	0.75	Kanal		(7)
40	Conveyance No. 2830/1 dated 24.01.1995 (20 Kanal 13 Marla)	20.65	Kanal		
41	Conveyance No. 2846/1 dated 24.07.1995 (13 Kanal 18 Marla)	13.90	Kanal		
42	Conveyance No. 3406/1 dated 09.03.1995 (43 Kanal 10 Marla)	43.50	Kanal		
43	Conveyance No. 3400/1 dated 09.03.1995 (0 Kanal 8 Marla)	0.40	Kanal		
44	Conveyance No. 3493/1 dated 14.03.1995 (6 Kanal 10 Marla)	6.50	Kanal		
45	Conveyance No. 3491/1 dated 14.03.1995 (6 Kanal 10 Marla)	6.50	Kanal		
46	Conveyance No. 3492/1 dated 14.03.1995 (6 Kanal 13 Marla)	6.65	Kanal		
47	Conveyance No. 3494/1 dated 14.03.1995 (35 Kanal 0 Marla)	35.00	Kanal		
48	Conveyance No. 361/1 dated 24.07.1995 (9 Kanal 13 Marla)	9.65	Kanal		
49	Conveyance No. 370/1 dated 27.04.1995 (8 Kanal 7 Marla)	8.35	Kanal		
50	Conveyance No. 850/1 dated 25.05.1995 (48 Kanal 7 Marla)	48.35	Kanal		
51	Conveyance No. 863/1 dated 25.05.1995 (12 Kanal 5 Marla)	12.25	Kanal		
52	Conveyance No. 858/1 dated 25.05.1995 (88 Kanal 18 Marla)	88.90	Kanal		
53	Conveyance No. 923/1 dated 30.05.1995 (2 Kanal 19 Marla)	2.95	Kanal		
54	Conveyance No. 938/1 dated 30.05.1995 (5 Kanal 2 Marla)	5.10	Kanal		
55	Conveyance No. 1003/1 dated 10.06.1995 (0 Kanal 19 Marla)	0.95	Kanal		
56	Conveyance No. 1623/1 dated 01.09.1994 (9 Kanal 11 Marla)	9.55	Kanal		

JK

116
11110
C

57	Conveyance No. 1623/1 dated 01.09.1994 (0 Kanal 17 Marla)	877.85	Kanal		(8)
58	Conveyance No. 1721/1 dated 18.07.1995 (75 Kanal 12 Marla)	75.60	Kanal		
59	Conveyance No. 1720/1 dated 18.07.1995 (23 Kanal 13 Marla)	23.65	Kanal		
60	Conveyance No. 4152/1 dated 18.01.1994 (6 Kanal 0 Marla)	6.00	Kanal		
61	Conveyance No. 729/1 dated 18.05.1996 (8 Kanal 7 Marla)	8.35	Kanal		
62	Conveyance No. 1950/1 dated 22.08.1996 (56 Kanal 15 Marla)	56.75	Kanal		
63	Conveyance No. 3088/1 dated 09.10.1997 (1 Kanal 12 Marla)	1.60	Kanal		
	Total	2024.10	Kanal		
	Less the land which was sold out vide sale deed No. COM/CHD/P-PB-5/2012/430 dated 26.12.2012 under Members and Chairmen of GFIL Committee. = 76 Bigha 19 Biswa	-128.25	Kanal		
	Less the land which was sold out vide sale deed No. Committee-GFIL/CHD/2010/530 dated 30.04.2010 under Members and Chairmen of GFIL Committee. = 49 Bigha 0 Biswa	-81.67	Kanal		
	Total	1814.18	Kanal		
A	Out of total land Main road facing = 11 acre or 88 Kanal	88.00	Kanal	1000000.00	88000000.00
B	Remaining land behing the main road = 1814.18-88 = 1724.18 kanal	1724.18	Kanal	687500.00	1185373750.00
	B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)				
1	Conveyance No. 2542/1 dated 29.12.1994 (24 Kanal 0 Marla)	24.00	Kanal		
2	Conveyance No. 2540/1 dated 29.12.1994 (21 Kanal 10 Marla)	21.50	Kanal		
3	Conveyance No. 2702/1 dated 12.01.1995 (15 Kanal 10 Marla)	15.50	Kanal		
4	Conveyance No. 653/1 dated 16.05.1995 (160 Kanal 8 Marla)	160.40	Kanal		
5	Conveyance No. 1099/1 dated 08.06.1995 (32 Kanal 7 Marla)	32.35	Kanal		
6	Conveyance No. 3568 dated 13.11.1997 (22 Kanal 14 Marla)	22.70	Kanal		

Handwritten signature

Handwritten signature
FAVO

Handwritten signature

7	Conveyance No. 3569 dated 13.11.1997 (22 Kanal 14 Marla)	22.70	Kanal		(9)
8	Conveyance No. 3570 dated 13.11.1997 (22 Kanal 14 Marla)	22.70	Kanal		
9	Conveyance No. 3571 dated 13.11.1997 (22 Kanal 14 Marla)	22.70	Kanal		
10	Conveyance No. 3572 dated 13.11.1997 (22 Kanal 14 Marla)	22.70	Kanal		
	Total ©	367.25	Kanal	687500.00	252484375.00
	Cost of Land (A+B+C)				1525858125.00

- 1/2 J. r

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

Annexure-2

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. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali
measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322)

B. Land situated in Village Jharmarhi, Tehsil - Derra Bassi distt. SAS Nagar Mohali
measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323)

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Central Office Building (G+3)	17156.96	Sqm	4263.00	73140120.48
					73140120.48
2	Depreciation on structural parts.				-20186673.25
	Total				52953447.23
3	Internal Water supply & Sanitation			4.00%	2925604.82
4	Internal Electric Installation			12.50%	9142515.06
5	Extra for power wiring and plugs			4.00%	2925604.82
6	Less on account of outer and internal plastering, flooring, joinery at some places @ 15%				-10971018.07
	Total				56976153.85
				Say Rs.	56976200.00

[Signature]

[Signature]
1/AYO

[Signature]
(Er. Roop Lal)

Valuation Officer
Income Tax Department
Patiala

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Hotel/Hostel (G+3) and Basement	11819.10	Sqm	11437.00	135175046.70
					135175046.70
2	Depreciation on structural parts.				-37308312.89
	Total				97866733.81
3	Internal Water supply & Sanitation			15.00%	20276257.01
4	Internal Electric Installation			12.50%	16896880.84
5	Extra for power wiring and plugs			4.00%	5407001.87
6	Less on account of outer and internal plastering, flooring, joinery at some places @ 5%				-6758752.34
	Total				133688121.19
				Say Rs.	133688100.00

✓
K2
Jr

✓
WCC
MAYO

(Er. Roop Lal)

Valuation Officer
Income Tax Department
Patiala

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	<u>Chairman Residence (G+1)</u>	352.68	Sqm	3759.00	1325724.12
					1325724.12
2	Depreciation on structural parts.				-365899.86
	Total				959824.26
3	Internal Water supply & Sanitation			9.00%	53028.96
4	Internal Electric Installation			12.50%	165715.52
5	Extra for power wiring and plugs			4.00%	53028.96
	Total				1231597.71
				Say Rs.	1231600.00

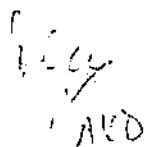
AS
Jr

G.C.C.
AYO

(Ex. Boop Lal)
Valuation Officer
Income Tax Department
Patiala

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	<u>Store cum residential block having avg floor height 3.00 mtr (G+2) and (G+1) Building</u>	965.51	Sqm	3992.00	3854315.92
					3854315.92
2	Depreciation on structural parts.				-1063791.19
	Total				2790524.73
3	Internal Water supply & Sanitation			9.00%	154172.64
4	Internal Electric Installation			12.50%	481789.49
5	Extra for power wiring and plugs			4.00%	154172.64
	Total				3580659.49
				Say Rs.	3580700.00


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

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Workshope cum Garrage and office building				
	Building 1 single story	78.31	Sqm	5912.00	462968.72
	Building 2 single story	166.96	Sqm	4423.00	738464.08
	Building 3 single story	11.00	Sqm	3777.00	41547.00
	Building 4 single story	364.50	Sqm	4862.00	1772199.00
	Building 5 (G+2)	812.59	Sqm	3971.00	3226794.89
					6241973.69
2	Depriciation on structural parts.				-1722784.74
	Total				4519188.95
3	Internal Water supply & Sanitation			4.00%	249678.95
4	Internal Electric Installation			12.50%	780246.71
5	Extra for power wiring and plugs			4.00%	249678.95
6	Less on account of outer and internal plastering, flooring, roofing, joinery at some places @ 15%				-936296.05
	Total				4862497.51
				Say Rs.	4862500.00

Star
31-

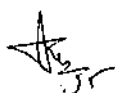
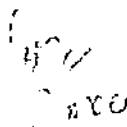
g.c.c.
1/10


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

(15)

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
	<u>Restaurant/Hostel</u>				
	<u>Building-1 (G+2)</u>	529.76	Sqm	4303.00	2279557.28
	<u>Adjacent Building (G+1)</u>	129.47	Sqm	3661.00	473989.67
					2279557.28
2	Depriciation on structural parts.				-629157.81
	Total				1650399.47
3	Internal Water supply & Sanitation			9.00%	91182.29
4	Internal Electric Installation			12.50%	284944.66
5	Extra for power wiring and plugs			4.00%	91182.29
	Total				2117708.71
				Say Rs.	2117700.00


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

885

16

Abstract of cost

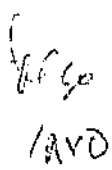
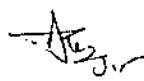
S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Guard room (3 nos)	38.88	Sqm	3633.00	141251.04
					141251.04
2	Depreciation on structural parts.				-38985.29
	Total				102265.75
3	Internal Water supply & Sanitation			15.00%	5650.04
4	Internal Electric Installation			12.50%	17656.38
5	Extra for power wiring and plugs			4.00%	5650.04
	Total				131222.21
				Say Rs.	131200.00


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

17

Abstract of cost

S.No.	Description	Quantity	Unit	Rate	Amount (Rs.)
1	Development work	232137.00	Sqm	112.00	25999344.00
					25999344.00
2	Depreciation				-7175818.94
	Total				18823525.06
				Say Rs.	18823500.00


/AVD
(Er. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

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

Vol-9 As per Dr. Namavati report page 321

322 & 323

A. Land situated in Village Jharmarhi, Tehsil -
Derra Bassi distt. SAS Nagar Mohali
measuring 2024 Kanal 2 Marla (as per dr.
Namavati report page 321 & 322)

In the name golden Forest
India Limited

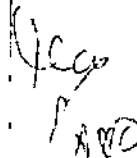
B. Land situated in Village Jharmarhi, Tehsil -
Derra Bassi distt. SAS Nagar Mohali
measuring 367 Kanal 5 Marla (as per dr.
Namavati report page 323)

In the name golden Tourist
resort Limited

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

Dated 11.05.2023

DCIT/ACIT CIR 1 (1), Chandigarh



888

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

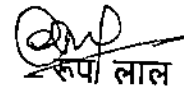
VALUATION REPORT

- 1 Name of Property Property situated at Village Kasoli The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr. Namavati 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 स.: मू.आ./पटि./Misc./2023-24/31

दिनांक:-24.06.2023

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


रूप लाल

मूल्यांकन अधिकारी
आयकर कार्यालय पटियाला

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Conductor Forum Vs Union of India or Ors - W.P.(C) No. 188/2004
 Property situated at Village Kasoli The- Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR, CCIT Chandigarh	58 Kanal 8 Marla Page No.327 Annexure-1	Vol-9 page 327	Property situated at Village Kasoli The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr. Namavati Report)		This land falls under Punjab Govt Surplus land
				Khewat No. 14/10, Khatauni No. 28 & Khasra No.1 (2 Bigha 19 Biswa)	610000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 2 min (4.00 Bigha 8 Biswa)	920000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 3 min (4 Bigha 13 Biswa)	970000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 4 (2 Bigha 15 Biswa)	570000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No.5 min (5 Bigha 0 Biswa)	1040000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No.6 min (1 Bigha 13 Biswa)	340000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 7 min (2.00 Bigha 14 Biswa)	560000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 8 min (3 Bigha 0 Biswa)	630000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 9(4.00 Bigha)	830000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No. 10 (1 Bigha 5 Biswa)	260000.00	
				Khewat No. 14/10, Khatauni No. 28 & Khasra No.11(1 Bigha 5Biswa)	260000.00	

Handwritten signature/initials.

Handwritten signature/initials.

Handwritten signature/initials.



1
OK
VANC

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

(3)

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 situated at Village Kasoli The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Karnail Singh
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kasoli, 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 Kasoli, 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.	1. Rosali Land in Village Kasoli, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. 2. The subject property is shown in Khewat/Khatauni no 14/28 in Jamabandi 2018-19 from Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rosali Land in Village Kasoli, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 58 Kanal 8 Marla Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property situated at Village Kasoli The Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Di. Namavali Report)

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 appropriate 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/Khatuni No. 14/28 in Jamabandi 2012-13 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 58 Kanal 8 Marla as per the record received from the reference letter & but as per documents supplied by Revenue Department, Teh. Derra Bassi Distt. SAS Nagar Mohali (Pb.). 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.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kasoli, 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		
The Fair Market Value of the subject property known as "Rosali Land has been worked out as under		
Sl. No	Date of Valuation	Fair Market Value of property
1	24.01.2023	7630000.00

[Signature]

[Signature]
11/10

[Signature]
(Er. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value of Property

Property situated at Village Kasoli The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Kasoli The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr. Namavati Report)				
1	Khewat No. 14/10, Khatauni No. 28 & Khasra No.1 (2 Bigha 19 Biswa)	0.61	Acre	1000000.00	610000.00
2	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 2 min (4.00 Bigha 8 Biswa)	0.92	Acre	1000000.00	920000.00
3	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 3 min (4 Bigha 13 Biswa)	0.97	Acre	1000000.00	970000.00
4	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 4 (2 Bigha 15 Biswa)	0.57	Acre	1000000.00	570000.00
5	Khewat No. 14/10, Khatauni No. 28 & Khasra No.5 min (5 Bigha 0 Biswa)	1.04	Acre	1000000.00	1040000.00
6	Khewat No. 14/10, Khatauni No. 28 & Khasra No.6 min (1 Bigha 13 Biswa)	0.34	Acre	1000000.00	340000.00
7	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 7 min (2.00 Bigha 14 Biswa)	0.56	Acre	1000000.00	560000.00
8	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 8 min (3 Bigha 0 Biswa)	0.63	Acre	1000000.00	630000.00
9	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 9 (4.00 Bigha)	0.83	Acre	1000000.00	830000.00
10	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 10 (1 Bigha 5 Biswa)	0.26	Acre	1000000.00	260000.00
11	Khewat No. 14/10, Khatauni No. 28 & Khasra No.11 (1 Bigha 5 Biswa)	0.26	Acre	1000000.00	260000.00

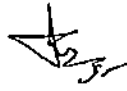
AKS

Accy
ARO

Q

894

12	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 12 (1 Bigha 14 Biswa)	0.35	Acre	1000000.00	350000.00
13	Khewat No. 14/10, Khatauni No. 28 & Khasra No. 13 (1 Bigha 8 Biswa)	0.29	Acre	1000000.00	290000.00
	Total	7.63	Acre		7630000.00
	Cost of Land				7630000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				





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

⑥

Fair Market Value

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No.9 Page 327)

Property situated at Village Kasoli The- Derra Bassi Distt. SAS Nagar
Mohali (Punjab) land measuring 58 Kanal 8 Marla (as per Dr.
Namavati Report)

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

7.63

acre

DCIT/ACIT CIR1(1) CHANDIGARH



भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

VALUATION REPORT

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Kheri Gujran The-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati 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 Pages. 1 |

पत्र सं.: मू.आ./पटि./Misc./2023-24/30

दिनांक: 20.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Kheri Gujran The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR, CCIT Chandigarh	13 Kanal 16 Marla Page No.328 Annexure-1	Vol-9 page 328	Property situated at Village Kheri Gujran The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati Report)		This land falls under Punjab Govt as Surplus land
				Khewat No. 74/67, Khatauni No. 113 & Khasra No. 177 min (4 Bigha 0 Biswa)	996000.00	
				Khewat No. 74/67, Khatauni No. 113 & Khasra No. 178 min (0 Bigha 6 Biswa)	72000.00	
				Khewat No. 74/67, Khatauni No. 113 & Khasra No. 179 min (0 Bigha 6 Biswa)	72000.00	
				Khewat No. 74/67, Khatauni No. 113 & Khasra No. 182 (4 Bigha 0 Biswa)	996000.00	
				Total	2136000.00	

(Signature)
 (B. Bhoop Lal)
 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 situated at Village Kheri Gujran The- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Gurwinder Singh
3	COLLECTION OF DOCUMENTS / DETAILS- AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kheri Gujran, 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 Kheri Gujran, 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.	1. Barani Land in Village Kheri Gujran, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. 2. The subject property is shown in Khewat/Khatauni no 74/113 in Jamabandi 2016-17 from Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Barani Land in Village Kheri Gujran, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 13 Kanal 16 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
AYO

[Signature]

Property situated at Village Kheri Gujran The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati Report)

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 appropriate 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/Khatauni No. 74/113 in Jamabandi 2016-17 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 13 Kanal 16 Marla as per the record received from the reference letter & as per documents supplied by Revenue Department, Teh - Derra Bassi Distt. SAS Nagar Mohali (Pb.). 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.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kheri Gujran, 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	
	The Fair Market Value of the subject property known as "Barani Land has been worked out as under.	
Sl. No.	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	2136000.00

Handwritten signature

Handwritten signature

Handwritten signature
 (Er. Rande Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Fair Market Value of Property

Property situated at Village Kheri Gujran The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Kheri Gujran The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Marla (as per Dr. Namavati Report)				
1	Khewat No. 74/67, Khatauni No. 113 & Khasra No. 177 min (4 Bigha 0 Biswa)	0.83	Acre	1200000.00	996000.00
2	Khewat No. 74/67, Khatauni No. 113 & Khasra No. 178 min (0 Bigha 6 Biswa)	0.06	Acre	1200000.00	72000.00
3	Khewat No. 74/67, Khatauni No. 113 & Khasra No. 179 min (0 Bigha 6 Biswa)	0.06	Acre	1200000.00	72000.00
4	Khewat No. 74/67, Khatauni No. 113 & Khasra No. 182 (4 Bigha 0 Biswa)	0.83	Acre	1200000.00	996000.00
	Total	1.78	Acre		2136000.00
	Cost of Land				2136000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

[Signature]

[Signature]

[Signature]
(En. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 328)

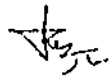
Property situated at Village Kheri Gujran The- Derra Bassi Distt. SAS
Nagar Mohall (Punjab) land measuring 13 Kanal 16 Marla (as per
Dr. Namavati Report)

1.79

acre

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

DCIT/ACIT CIR1(1) CHANDIGARH


F.A.V.D

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला



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

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

E-mail: vopatjala@rediffmail.com

VALUATION REPORT

- 1 Name of Property Property situated at Village Kollimajra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati 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 7 Pages.

पत्र सं.: म.आ./पटि./Misc./2023-24/ 39

दिनांक: 21/06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Kollimajra Teh- Derra Bassi Distt- SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report)

S.No.	Name of CCI	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR CCI Chandigarh	312 Kanal 8 Marla Page No. 331 Annexure-1	Vol-9 page 331	Property situated at Village Kollimajra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs. 2400000/- Rate per Kanal = Rs. 300000/-
				Conveyance No. 3420/1 dated 21.11.1995 (18 Kanal 10 Marla)	5550000.00	
				Conveyance No. 3460/1 dated 23.11.1995 (6 Kanal 18 Marla)	2070000.00	
				Conveyance No. 3457/1 dated 23.11.1995 (18 Kanal 8 Marla)	5520000.00	
				Conveyance No. 2243/1 dated 29.08.1995 (11 Kanal 7 Marla)	3405000.00	
				Conveyance No. 2315/1 dated 29.08.1995 (11 Kanal 7 Marla)	3405000.00	
				Conveyance No. 2363/1 dated 31.08.1995 (11 Kanal 7 Marla)	3405000.00	
				Conveyance No. 2715/1 dated 26.09.1995 (10 Kanal 13 Marla)	3195000.00	
				Conveyance No. 2413/1 dated 26.09.1995 (13 Kanal 12 Marla)	4080000.00	
				Conveyance No. 2716/1 dated 26.09.1995 (12 Kanal 8 Marla)	3720000.00	
				Conveyance No. 3091/1 dated 26.10.1995 (11 Kanal 2 Marla)	3330000.00	
				Conveyance No. 3090/1 dated 26.10.1995 (11 Kanal 2 Marla)	3330000.00	
				Conveyance No. 3089/1 dated 26.10.1995 (11 Kanal 3 Marla)	3345000.00	
				Conveyance No. 4625 dated 29.02.1996 (12 Kanal 12 Marla)	3780000.00	
				Conveyance No. 3504 dated 28.11.1995 (13 Kanal 17 Marla)	4155000.00	

Recd
PA-10

CE

(2)

Conveyance No. 4626 dated 29.02.1996 (75 Kanal 13 Marla)	22695000.00
Conveyance No. 4723 dated 12.03.1996 (8 Kanal 13 Marla)	2595000.00
Conveyance No. 4728 dated 12.03.1996 (8 Kanal 13 Marla)	2595000.00
Conveyance No. 4747 dated 12.03.1996 (7 Kanal 13 Marla)	2295000.00
Conveyance No. 4810 dated 14.03.1996 (7 Kanal 13 Marla)	2295000.00
Conveyance No. 4746 dated 12.03.1996 (12 Kanal 10 Marla)	3750000.00
Conveyance No. 1327 dated 12.06.1997 (8 Kanal 13 Marla)	2595000.00
Conveyance No. 1320 dated 12.06.1997 (8 Kanal 14 Marla)	2610000.00
Total	93720000.00

✓

Deep
PATO

(Signature)
(En. Rishi Lal)
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 situated at Village Kollimajra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference received	DCIT/ACIT CIRJ(1) CHANDIGARH
1.2	Letter no. and date under which reference received	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. Dharambeer
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kollimajra, 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 Kollimajra, 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/Barani/Rosali Land In Village Kollimajra Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Barani/Rosali Land in Village Kollimajra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 312 Kanal 8 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
A VO

[Signature]

Property situated at Village Kollimajra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report)		
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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 312 Kanal 8 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCTT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kollimajra, 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	
	The Fair Market Value of the subject property known as "Chahi/Barani/Rosall Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	93720000.00

(Ex. Ronu Lal)
 Valuation Officer
 Income Tax Department
 Patiala

(5)

Annexure-I

Fair Market Value of Property

Property situated at Village Kollimalra Teh- Derra Bassi Distt. SAS Nagar Mohali
(Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Kollimalra Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 3420/1 dated 21.11.1995 (18 Kanal 10 Marla)	18.50	Kanal	300000.00	5550000.00
2	Conveyance No. 3450/1 dated 23.11.1995 (6 Kanal 18 Marla)	6.90	Kanal	300000.00	2070000.00
3	Conveyance No. 3457/1 dated 23.11.1995 (18 Kanal 8 Marla)	18.40	Kanal	300000.00	5520000.00
4	Conveyance No. 2243/1 dated 29.08.1995 (11 Kanal 7 Marla)	11.35	Kanal	300000.00	3405000.00
5	Conveyance No. 2315/1 dated 29.08.1995 (11 Kanal 7 Marla)	11.35	Kanal	300000.00	3405000.00
6	Conveyance No. 2363/1 dated 31.08.1995 (11 Kanal 7 Marla)	11.35	Kanal	300000.00	3405000.00
7	Conveyance No. 2715/1 dated 26.09.1995 (10 Kanal 13 Marla)	10.65	Kanal	300000.00	3195000.00
8	Conveyance No. 2413/1 dated 26.09.1995 (13 Kanal 12 Marla)	13.60	Kanal	300000.00	4080000.00
9	Conveyance No. 2716/1 dated 26.09.1995 (12 Kanal 8 Marla)	12.40	Kanal	300000.00	3720000.00
10	Conveyance No. 3091/1 dated 26.10.1995 (11 Kanal 2 Marla)	11.10	Kanal	300000.00	3330000.00
11	Conveyance No. 3090/1 dated 26.10.1995 (11 Kanal 2 Marla)	11.10	Kanal	300000.00	3330000.00

-84-

Recd
AND

B

12	Conveyance No. 3089/1 dated 26.10.1995 (11 Kanal 3 Marla)	11.15	Kanal	300000.00	3345000.00
13	Conveyance No. 4625 dated 29.02.1996 (12 Kanal 12 Marla)	12.60	Kanal	300000.00	3780000.00
14	Conveyance No. 3504 dated 28.11.1995 (13 Kanal 17 Marla)	13.85	Kanal	300000.00	4155000.00
15	Conveyance No. 4626 dated 29.02.1996 (75 Kanal 13 Marla)	75.65	Kanal	300000.00	22695000.00
16	Conveyance No. 4723 dated 12.03.1996 (8 Kanal 13 Marla)	8.65	Kanal	300000.00	2595000.00
17	Conveyance No. 4728 dated 12.03.1996 (8 Kanal 13 Marla)	8.65	Kanal	300000.00	2595000.00
18	Conveyance No. 4747 dated 12.03.1996 (7 Kanal 13 Marla)	7.65	Kanal	300000.00	2295000.00
19	Conveyance No. 4810 dated 14.03.1996 (7 Kanal 13 Marla)	7.65	Kanal	300000.00	2295000.00
20	Conveyance No. 4746 dated 12.03.1996 (12 Kanal 10 Marla)	12.50	Kanal	300000.00	3750000.00
21	Conveyance No. 1327 dated 12.06.1997 (8 Kanal 13 Marla)	8.65	Kanal	300000.00	2595000.00
22	Conveyance No. 1320 dated 12.06.1997 (8 Kanal 14 Marla)	8.70	Kanal	300000.00	2610000.00
	Total	312.40	Kanal		93720000.00
	Cost of Land				93720000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

✓

Recd
2020

(En-Roop Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value
 Surveillance of Direction of Hon'ble Supreme Court - M/s Rakeen Consumer Forum Vs Union of India or Ors - W.P.(C) No. 1897/2004

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 331.)

Property situated at Village Kollima/ra Teh- Derra Bassi Distt. SAS
 Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per
 Dr. Namavati Report)

Vide ITBA/COM/F/17/2023-24/1052756037(1) Dated 11.05.2023

DCIT/ACIT CHT(1) CHANDIGARH

[Handwritten signature]

[Handwritten signature]

[Handwritten signature]

910

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंवर: 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

- | | | |
|---|------------------------|--|
| 1 | Name of Property | A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)
B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati 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 8 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/53

दिनांक: 28.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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

A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)

B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	789 Kanal 18 Marla Page No. 329 Annexure-1	Vol-9 page 329	A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs. 1900000/- Rate per Kanal = Rs. 237500/- Out of the total land referred to this office the land measures 172 Bigha 19 Biswa and 5 Bigha 11 Biswa had been sold out through auction vide sale deed no. COM/CHD/2010/528 dated 17.09.2010 and COM/CHD/2010/528 dated 28.04.2010 under the Members and Chairmen of GFL Committee appointed by the Hon'ble Supreme Court of India.
				Conveyance No. 1530/1 dated 07.12.1993 (292 Kanal 13 Marla) Conveyance No. 1483/1 dated 04.07.1995 (31 Kanal 12 Marla) Conveyance No. 1520/1 dated 04.07.1995 (20 Kanal 13 Marla) Conveyance No. 4451/1 dated 04.12.1995 (0 Kanal 11 Marla) Conveyance No. 4610 dated 29.02.1996 (4 Kanal 3 Marla) Conveyance No. 4611 dated 29.02.1996 (41 Kanal 3 Marla) Conveyance No. 4798 dated 14.03.1996 (18 Kanal 15 Marla) Conveyance No. 4799 dated 14.03.1996 (68 Kanal 7 Marla) Conveyance No. 426 dated 02.05.1996 (144 Kanal 13 Marla) Conveyance No. 199 dated 02.09.1996 (0 Kanal 13 Marla) Conveyance No. 569 dated 14.05.1996 (59 Kanal 0 Marla) Conveyance No. 3541 dated 27.11.1997 (19 Kanal 15 Marla) Conveyance No. 3089 dated 09.10.1997 (88 Kanal 0 Marla)	185820000.00	

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark (2)
2	PR. CCIT Chandigarh	759 Kanal 11 Marla Page No 330 Annexure 1	Vol-9 page 330	B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)		
				Conveyance No. 505/1 dated 19.05.1994 (222 Kanal 16 Marla)		
				Conveyance No. 545/1 dated 24.05.1994 (15 Kanal 2 Marla)		
				Conveyance No. 1387/1 dated 02.08.1994 (105 Kanal 7 Marla)		
				Conveyance No. 631/1 dated 16.05.1995 (104 Kanal 15 Marla)		
				Conveyance No. 640/1 dated 16.05.1995 (84 Kanal 0 Marla)		
				Conveyance No. 731/1 dated 18.05.1995 (23 Kanal 15 Marla)	111518125.00	
				Conveyance No. 728/1 dated 18.05.1995 (1 Kanal 15 Marla)		
				Conveyance No. 727/1 dated 18.05.1995 (31 Kanal 5 Marla)		
				Conveyance No. 1835/1 dated 27.07.1995 (65 Kanal 19 Marla)		
				Conveyance No. 1908/1 dated 03.08.1995 (68 Kanal 16 Marla)		
				Conveyance No. 801 dated 15.05.1997 (7 Kanal 18 Marla)		

Key
PACD

S.No.	Name of CCIT	Property details page no. of list	Sr No. of the properties	Property Description	Valuation	Remark
				Conveyance No 809 dated 15.05 1997 (7 Kanal 18 Marla)		
				Conveyance No 818 dated 15.05.1997 (7 Kanal 18 Marla)		
				Conveyance No. 426 dated 02.05 1996 (12 Kanal 7 Marla)		
				Total Cost (A+B)	297338125.00	

3


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

Geey
 Karo

914

(4)

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 :		A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)
		B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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: Sukhdev
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kurli, 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 Kurli, 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/Dakar/Rosali Land in Village Kurli Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Dakar/Rosali Land in Village Kurli, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 789 Kanal 18 Marla and 759 Kanal 11 Marla.
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
AVO

[Signature]

A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)

B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)

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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 789 Kanal 18 Marla and 759 Kanal 11 Marla as per the record received from the reference letter. 4. Out of the total land referred to this office the land measures 172 Bigha 19 Biswa and 5 Bigha 11 Biswa had been sold out through auction vide sale deed no. COM/CHD/2010/528 dated 17.09.2010 and COM/CHD/2010/528 dated 28.04.2010 under the Members and Chairmen of GFIL Committee appointed by the Hon'ble Supreme Court of India. Hence the valuation report for remaining land measuring to 1251.95 kanal is prepared.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Kurli, 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	
	The Fair Market Value of the subject property known as "Chahi/Dakar/Rosali Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	297338125.00

[Signature]

[Signature]
AKO

[Signature]
(E. Deep Lal)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value of Property

A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)

B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 1530/1 dated 07.12.1993 (292 Kanal 13 Marla)	292.65	Kanal		
2	Conveyance No. 1483/1 dated 04.07.1995 (31 Kanal 12 Marla)	31.60	Kanal		
3	Conveyance No. 1520/1 dated 04.07.1995 (20 Kanal 13 Marla)	20.65	Kanal		
4	Conveyance No. 4451/1 dated 04.12.1995 (0 Kanal 11 Marla)	0.55	Kanal		
5	Conveyance No. 4610 dated 29.02.1996 (4 Kanal 3 Marla)	4.15	Kanal		
6	Conveyance No. 4611 dated 29.02.1996 (41 Kanal 3 Marla)	41.15	Kanal		
7	Conveyance No. 4798 dated 14.03.1996 (18 Kanal 15 Marla)	18.75	Kanal		
8	Conveyance No. 4799 dated 14.03.1996 (68 Kanal 7 Marla)	68.35	Kanal		
9	Conveyance No. 426 dated 02.05.1996 (144 Kanal 13 Marla)	144.65	Kanal		
10	Conveyance No. 199 dated 02.09.1996 (0 Kanal 13 Marla)	0.65	Kanal		
11	Conveyance No. 569 dated 14.05.1996 (59 Kanal 0 Marla)	59.00	Kanal		
12	Conveyance No. 3941 dated 27.11.1997 (19 Kanal 15 Marla)	19.75	Kanal		
13	Conveyance No. 3089 dated 09.10.1997 (88 Kanal 0 Marla)	88.00	Kanal		
	Total	789.90	Kanal		
	Less the land which was sold out vide sale deed No. COM/CHD/2010/528 dated 28.04.2010 under Members and Chairmen of GFIL Committee. 4 Bigha 10 Biswa	-7.50	Kanal		
	Total	782.40	Kanal	237500.00	185820000.00

-1853-

Gee
Viro

②

8	B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 505/1 dated 19.05.1994 (222 Kanal 16 Marla)	222.80	Kanal		
2	Conveyance No. 545/1 dated 24.05.1994 (15 Kanal 2 Marla)	15.10	Kanal		
3	Conveyance No. 1387/1 dated 02.08.1994 (105 Kanal 7 Marla)	105.35	Kanal		
4	Conveyance No. 631/1 dated 16.05.1995 (104 Kanal 15 Marla)	104.75	Kanal		
5	Conveyance No. 640/1 dated 16.05.1995 (84 Kanal 0 Marla)	84.00	Kanal		
6	Conveyance No. 731/1 dated 18.05.1995 (23 Kanal 15 Marla)	23.75	Kanal		
7	Conveyance No. 728/1 dated 18.05.1995 (1 Kanal 15 Marla)	1.75	Kanal		
8	Conveyance No. 727/1 dated 18.05.1995 (31 Kanal 5 Marla)	31.25	Kanal		
9	Conveyance No. 1835/1 dated 27.07.1995 (65 Kanal 19 Marla)	65.95	Kanal		
10	Conveyance No. 1908/1 dated 03.08.1995 (68 Kanal 16 Marla)	68.80	Kanal		
11	Conveyance No. 801 dated 15.05.1997 (7 Kanal 18 Marla)	7.90	Kanal		
12	Conveyance No. 809 dated 15.05.1997 (7 Kanal 18 Marla)	7.90	Kanal		
13	Conveyance No. 818 dated 15.05.1997 (7 Kanal 18 Marla)	7.90	Kanal		
14	Conveyance No. 426 dated 02.05.1996 (12 Kanal 7 Marla)	12.35	Kanal		
	Total	759.55	Kanal		
	Less the land which was sold out vide sale deed No. COM/CHD/2010/715 dated 17.09.2010 under Members and Chairmen of GFIL Committee: = 172 Bigha 19 Biswa	-288.25	Kanal		
	Less the land which was sold out vide sale deed No. COM/CHD/2010/528 dated 28.04.2010 under Members and Chairmen of GFIL Committee: = 1 Bigha 1 Biswa	-1.75	Kanal		
	Total	469.55	Kanal	237500.00	111518125.00
	Total cost (A+B)				297338125.00


 (Er. Rong Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Haigani 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 329 & 330)

A. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report)

In the name
Golden Forest
India Ltd.

B. Property situated at Village Kurli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report)

In the name
Golden Tourist
Resorts Ltd
Subsidiary
Company of M/s
Golden Forest
India Ltd.

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

DCIT/ACIT CIR1(1) CHANDIGARH

[Handwritten signature]

[Handwritten signature]
AND

[Handwritten signature]

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatla@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatla@rediffmail.com

VALUATION REPORT

- | | | |
|---|------------------------|---|
| 1 | Name of Property | Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 762 Kanal 6 Maria (as per Dr. Namavati 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 9 Pages. |

पत्र सं.: म.आ./पटि./Misc./2023-24/ 37

दिनांक: 21.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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

Fair Market Value

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

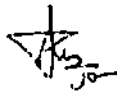
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 333 & 334)

Property situated at Village Malakpur Teh- Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH



29	Conveyance No. 4744 dated 17.01.1996 (5 Kanal 5 Marla)	5.25	Kanal	250000.00	1312500.00
30	Conveyance No. 4745 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00
31	Conveyance No. 4743 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00
32	Conveyance No. 4735 dated 12.01.1996 (13 Kanal 6 Marla)	13.30	Kanal	250000.00	3325000.00
33	Conveyance No. 4731 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00
34	Conveyance No. 4729 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00
35	Conveyance No. 4806 dated 14.03.1996 (13 Kanal 6 Marla)	13.30	Kanal	250000.00	3325000.00
36	Conveyance No. 1993 dated 27.08.1996 (53 Kanal 7 Marla)	53.35	Kanal	250000.00	13337500.00
37	Conveyance No. 4340 dated 13.02.1997 (9 Kanal 13 Marla)	9.65	Kanal	250000.00	2412500.00
38	Conveyance No. 4425 dated 18.02.1997 (9 Kanal 7 Marla)	9.35	Kanal	250000.00	2337500.00
39	Conveyance No. 4528 dated 25.02.1997 (9 Kanal 9 Marla)	9.45	Kanal	250000.00	2362500.00
40	Conveyance No. 4577 dated 27.07.1997 (9 Kanal 9 Marla)	9.45	Kanal	250000.00	2362500.00
	Total	762.30	Kanal		190575000.00
	Cost of Land				190575000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				


 (E. K. Singh)
 Valuation Officer
 Income Tax Department
 Patiala

12	Conveyance No. 1195/1 dated 13.06.1995 (6 Kanal 14 Marla)	6.70	Kanal	250000.00	1675000.00
13	Conveyance No. 1156/1 dated 13.06.1995 (8 Kanal 7 Marla)	8.35	Kanal	250000.00	2087500.00
14	Conveyance No. 1153/1 dated 13.06.1995 (6 Kanal 13 Marla)	6.65	Kanal	250000.00	1662500.00
15	Conveyance No. 1154/1 dated 13.06.1995 (6 Kanal 13 Marla)	6.65	Kanal	250000.00	1662500.00
16	Conveyance No. 1777/1 dated 20.07.1995 (10 Kanal 5 Marla)	10.25	Kanal	250000.00	2562500.00
17	Conveyance No. 1776/1 dated 20.07.1995 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
18	Conveyance No. 2240/1 dated 24.08.1995 (13 Kanal 3 Marla)	13.15	Kanal	250000.00	3287500.00
19	Conveyance No. 2243/1 dated 24.08.1995 (13 Kanal 5 Marla)	13.25	Kanal	250000.00	3312500.00
20	Conveyance No. 266/1 dated 21.09.1995 (9 Kanal 15 Marla)	9.75	Kanal	250000.00	2437500.00
21	Conveyance No. 3521 dated 28.11.1995 (266 Kanal 10 Marla)	266.50	Kanal	250000.00	66625000.00
22	Conveyance No. 4386 dated 08.02.1996 (11 Kanal 10 Marla)	11.50	Kanal	250000.00	2875000.00
23	Conveyance No. 4377 dated 08.02.1996 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
24	Conveyance No. 4417 dated 13.02.1996 (5 Kanal 10 Marla)	5.50	Kanal	250000.00	1375000.00
25	Conveyance No. 4397 dated 13.02.1996 (13 Kanal 2 Marla)	13.10	Kanal	250000.00	3275000.00
26	Conveyance No. 4740 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00
27	Conveyance No. 4741 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00
28	Conveyance No. 4742 dated 12.03.1996 (14 Kanal 15 Marla)	14.75	Kanal	250000.00	3687500.00

Handwritten signature

Handwritten signature

Handwritten signature

Annexure-IFair Market Value of Property

Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 698/1 dated 18.05.1995 (20 Kanal 0 Marla)	20.00	Kanal	250000.00	5000000.00
2	Conveyance No. 634/1 dated 16.05.1995 (16 Kanal 0 Marla)	16.00	Kanal	250000.00	4000000.00
3	Conveyance No. 636/1 dated 16.05.1995 (9 Kanal 1 Marla)	9.05	Kanal	250000.00	2262500.00
4	Conveyance No. 726/1 dated 18.05.1995 (11 Kanal 7 Marla)	11.35	Kanal	250000.00	2837500.00
5	Conveyance No. 725/1 dated 18.05.1995 (11 Kanal 7 Marla)	11.35	Kanal	250000.00	2837500.00
6	Conveyance No. 925/1 dated 30.05.1995 (7 Kanal 5 Marla)	7.25	Kanal	250000.00	1812500.00
7	Conveyance No. 926/1 dated 30.05.1995 (7 Kanal 5 Marla)	7.25	Kanal	250000.00	1812500.00
8	Conveyance No. 1566/1 dated 06.07.1995 (16 Kanal 13 Marla)	16.65	Kanal	250000.00	4162500.00
9	Conveyance No. 1568/1 dated 06.07.1995 (8 Kanal 7 Marla)	8.35	Kanal	250000.00	2087500.00
10	Conveyance No. 1565/1 dated 06.07.1995 (16 Kanal 13 Marla)	16.65	Kanal	250000.00	4162500.00
11	Conveyance No. 1572/1 dated 06.07.1995 (14 Kanal 0 Marla)	14.00	Kanal	250000.00	3500000.00

[Signature]

[Signature]

[Signature]

(Sd/-) *[Signature]*
Valuation Officer
Income Tax Department
Patiala

1	24.01.2023	190575000.00
Sl. No	Date of Valuation	Fair Market Value of property
8	The Fair Market Value of the subject property known as "Chah/Rosali Land has been worked out as under.	
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Modified on dated 01.07.2022 of Village Malakpur, Tehsil Dera 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.
7	RATES ADOPTED FOR VALUATION	
6.3	Observations or Qualifications. 1. The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 762 Kanal 6 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACT CIR (I), Chandigarh.	
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
6.1	Method adopted	Land and building method (Collector Rates of property)
6	METHOD OF VALUATION	
Property situated at Village Malakpur Teh- Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavard Report)		

VALUATION REPORT

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

Name of Property :		Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference received	DCIT/ACIT, CIRI(1) CHANDIGARH
1.2	Letter no. and date under which reference received	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 Patwarl Sh. Gurwinder Singh
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Malakpur, 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 Malakpur, 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. Ashwin Kumar, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	Chahi/Rosali Land in Village Malakpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Rosali Land in Village Malakpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 762 Kanal 6 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

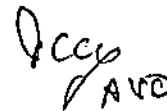
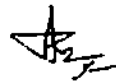
[Signature]

[Signature]
AVO

[Signature]
CV

(3)

			Conveyance No. 4806 dated 14.03.1996 (13 Kanal 6 Marla)	3325000.00	
			Conveyance No. 1993 dated 27.08.1996 (53 Kanal 7 Marla)	13337500.00	
			Conveyance No. 4340 dated 13.02.1997 (9 Kanal 13 Marla)	2412500.00	
			Conveyance No. 4425 dated 18.02.1997 (9 Kanal 7 Marla)	2337500.00	
			Conveyance No. 4528 dated 25.02.1997 (9 Kanal 9 Marla)	2362500.00	
			Conveyance No. 4577 dated 27.07.1997 (9 Kanal 9 Marla)	2362500.00	
			Total	190575000.00	


ARO
TER. Rop Lal
Valuation Officer
Income Tax Department
Patiala

(2)

Conveyance No. 1154/1 dated 13.06.1995 (6 Kanal 13 Marla)	1662500.00
Conveyance No. 1777/1 dated 20.07.1995 (10 Kanal 5 Marla)	2562500.00
Conveyance No. 1776/1 dated 20.07.1995 (13 Kanal 7 Marla)	3337500.00
Conveyance No. 2240/1 dated 24.08.1995 (13 Kanal 3 Marla)	3287500.00
Conveyance No. 2243/1 dated 24.08.1995 (13 Kanal 5 Marla)	3312500.00
Conveyance No. 266/1 dated 21.09.1995 (9 Kanal 15 Marla)	2437500.00
Conveyance No. 3521 dated 28.11.1995 (266 Kanal 10 Marla)	6662500.00
Conveyance No. 4386 dated 08.02.1996 (11 Kanal 10 Marla)	2875000.00
Conveyance No. 4377 dated 08.02.1996 (13 Kanal 7 Marla)	3337500.00
Conveyance No. 4417 dated 13.02.1996 (5 Kanal 20 Marla)	1375000.00
Conveyance No. 4397 dated 13.02.1996 (13 Kanal 2 Marla)	3275000.00
Conveyance No. 4740 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00
Conveyance No. 4741 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00
Conveyance No. 4742 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00
Conveyance No. 4744 dated 12.03.1996 (5 Kanal 5 Marla)	1312500.00
Conveyance No. 4745 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00
Conveyance No. 4743 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00
Conveyance No. 4735 dated 12.03.1996 (13 Kanal 6 Marla)	3325000.00
Conveyance No. 4731 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00
Conveyance No. 4729 dated 12.03.1996 (14 Kanal 15 Marla)	3687500.00

Jee
Auo

B

Compliance of Direction of Hon'ble Supreme Court - M/s Rajgani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004
 Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavati Report)

S.No.	Name of CCI	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	762 Kanal 6 Marla Page No 333 & 334 Annexure-1	Vol-9 page 333 & 334	Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 6 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs 2000000/- Rate per Kanal = Rs 250000/- The subjected property comes out 762 Kanal 6 Marla in place of 762 Kanal 4 Marla due to mistake in sum of total.
				Conveyance No. 698/1 dated 18.05.1995 (20 Kanal 0 Marla)	5000000.00	
				Conveyance No. 634/1 dated 16.05.1995 (16 Kanal 0 Marla)	4000000.00	
				Conveyance No. 636/1 dated 16.05.1995 (9 Kanal 1 Marla)	2262500.00	
				Conveyance No. 726/1 dated 18.05.1995 (11 Kanal 7 Marla)	2837500.00	
				Conveyance No. 725/1 dated 18.05.1995 (11 Kanal 7 Marla)	2837500.00	
				Conveyance No. 925/1 dated 30.05.1995 (7 Kanal 5 Marla)	1812500.00	
				Conveyance No 926/1 dated 30.05.1995 (7 Kanal 5 Marla)	1812500.00	
				Conveyance No. 1566/1 dated 06.07.1995 (16 Kanal 13 Marla)	4162500.00	
				Conveyance No. 1568/1 dated 06.07.1995 (8 Kanal 7 Marla)	2087500.00	
				Conveyance No. 1565/1 dated 06.07.1995 (16 Kanal 13 Marla)	4162500.00	
				Conveyance No. 1572/1 dated 06.07.1995 (14 Kanal 0 Marla)	3500000.00	
				Conveyance No. 1195/1 dated 13.06.1995 (6 Kanal 14 Marla)	1675000.00	
				Conveyance No. 1156/1 dated 13.06.1995 (8 Kanal 7 Marla)	2087500.00	
				Conveyance No. 1153/1 dated 13.06.1995 (6 Kanal 13 Marla)	1662500.00	

Dec
ARO

B

भारत सरकार
आयकर विभाग
मूल्यांकन 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

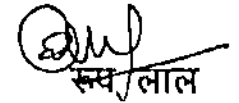
VALUATION REPORT

- | | | |
|---|------------------------|---|
| 1 | Name of Property | A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)
B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336) |
| 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 10 Pages. |

पत्र सं.: मू.आ./पटि./Misc./2023-24/ 45

दिनांक: 22.06.2023

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


स्व. लाल

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

A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)

B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)

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 Marla Page No. 335 Annexure-1	Vol-9 page 335	A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)		Circle rate per acre = Rs.15,00,000/- . Rate per Kanal = Rs. 1,87,500/-
				Conveyance No. 649/1 dated 16.05.1995 (185 Kanal 12 Marla)	34800000.00	
				Total	34800000.00	
		96 Kanal 3 Marla Page No. 336 Annexure-1	Vol-9 page 336	B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)		
				Conveyance No. 650/1 dated 16.05.1995 (6 Kanal 13 Marla)	1246875.00	
				Conveyance No. 651/1 dated 16.05.1995 (5 Kanal 16 Marla)	1087500.00	
				Conveyance No. 167/1 dated 13.07.1995 (13 Kanal 7 Marla)	2503125.00	
				Conveyance No. 1722/1 dated 18.07.1995 (9 Kanal 18 Marla)	1856250.00	
				Conveyance No. 1250/1 dated 20.06.1995 (57 Kanal 10 Marla)	10781250.00	
				Conveyance No. 4607 dated 29.02.1996 (128 Kanal 7 Marla)	24065625.00	
				Conveyance No. 4612 dated 29.02.1996 (39 Kanal 3 Marla)	7340625.00	
				Conveyance No. 4702 dated 12.03.1996 (49 Kanal 3 Marla)	9215625.00	
				Conveyance No. 2927 dated 12.03.1996 (67 Kanal 15 Marla)	10828125.00	

931

Conveyance No. 4223 dated 30.01.1996 (16 Kanal 15 Marla)	3140625.00	
Conveyance No. 2820 dated 05.10.1995 (42 Kanal 13 Marla)	7996875.00	
Conveyance No. 558 dated 14.05.1996 (12 Kanal 7 Marla)	2315625.00	
Conveyance No. 3801 dated 21.12.1996 (4 Kanal 8 Marla)	825000.00	
Conveyance No. 413 dated 02.05.1996 (7 Kanal 3 Marla)	1340625.00	
Conveyance No. 1055 dated 11.06.1996 (8 Kanal 5 Marla)	1546875.00	
Conveyance No. 1054 dated 11.06.1996 (9 Kanal 15 Marla)	1828125.00	
Conveyance No. 1056 dated 11.06.1996 (9 Kanal 15 Marla)	1828125.00	
Conveyance No. 1121 dated 13.06.1996 (6 Kanal 16 Marla)	1275000.00	
Conveyance No. 1057 dated 11.06.1996 (9 Kanal 15 Marla)	1828125.00	
Conveyance No. 1119 dated 13.06.1996 (7 Kanal 9 Marla)	1396875.00	
Conveyance No. 1011 dated - 06.06.1996 (2 Kanal 15 Marla)	515625.00	
Conveyance No. 2909 dated 19.11.1996 (105 Kanal 10 Marla)	19781250.00	
Conveyance No. 822 dated 15.05.1997 (14 Kanal 0 Marla)	2625000.00	
Conveyance No. 4111 dated 09.12.1997 (5 Kanal 17 Marla)	1096875.00	
Conveyance No. 3607 dated 13.11.1997 (6 Kanal 13 Marla)	1246875.00	
Conveyance No. 3581 dated 13.11.1997 (6 Kanal 13 Marla)	1246875.00	
Conveyance No. 4772 dated 12.02.1998 (9 Kanal 5 Marla)	1734375.00	
Conveyance No. 4794 dated 17.02.1998 (9 Kanal 5 Marla)	1734375.00	
Conveyance No. 4598 dated 21.01.1998 (7 Kanal 17 Marla)	1471875.00	
Conveyance No. 4629 dated 22.01.1998 (8 Kanal 1 Marla)	1509375.00	

932

				Conveyance No. 463 dated 27.01.1996 (8 Kanal 2 Marla)	1518750.00	(3)
				Conveyance No. 4593 dated 21.01.1996 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4575 dated 13.01.1998 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4582 dated 15.01.1998 (8 Kanal 2 Marla)	1518750.00	
				Conveyance No. 4817 dated 19.02.1998 (9 Kanal 18 Marla)	1856250.00	
				Conveyance No. 4828 dated 24.02.1998 (9 Kanal 18 Marla)	1856250.00	
				Conveyance No. 4857 dated 26.02.1998 (6 Kanal 13 Marla)	1246875.00	
				Total	138243750.00	
				Total cost (A+B)	173043750.00	

Star

(ER. Roop Lal)

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 :		A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)
		B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)
1	REFERENCE	
1.1	Office from which reference 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) 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. Gurpreet
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Meerpur, 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 Meerpur, 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/Rosali/Barani Land in Village Meerpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rchahi/Rosali/Barani Land in Village Meerpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 185 Kanal 12 Marla and 737 Kanal 6 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)

B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)

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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 185 Kanal 12 Marla and 737 Kanal 6 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohall 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 "Chahl/Rosali/Barani Land has been worked out as under.	
Sl. No	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	173043750.00

[Signature]

[Signature]
PARD

[Signature]
(Enkoop Lal)

Valuation Officer
Income Tax Department
Patiala

Fair Market Value of Property

A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	A. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namavati Report Page 335)				
1	Conveyance No. 649/1 dated 16.05.1995 (185 Kanal 12 Marla)	185.60	Kanal	187500.00	34800000.00
	Total	185.60	Kanal		34800000.00

Handwritten signature

Handwritten signature

Handwritten signature

B	B. Property situated at Village Meerpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as per Dr. Namavati Report Page 336)	
1	Conveyance No. 650/1 dated 16.05.1995 (6 Kanal 13 Marla)	6.65 Kanal 187500.00 1246875.00
2	Conveyance No. 651/1 dated 16.05.1995 (5 Kanal 16 Marla)	5.80 Kanal 187500.00 1087500.00
3	Conveyance No. 167/1 dated 13.07.1995 (13 Kanal 7 Marla)	13.35 Kanal 187500.00 2503125.00
4	Conveyance No. 1722/1 dated 18.07.1995 (9 Kanal 18 Marla)	9.90 Kanal 187500.00 1856250.00
5	Conveyance No. 1250/1 dated 20.06.1995 (57 Kanal 10 Marla)	57.50 Kanal 187500.00 10781250.00
6	Conveyance No. 4607 dated 29.02.1996 (128 Kanal 7 Marla)	128.35 Kanal 187500.00 24065625.00
7	Conveyance No. 4612 dated 29.02.1996 (39 Kanal 3 Marla)	39.15 Kanal 187500.00 7340625.00
8	Conveyance No. 4702 dated 12.03.1996 (49 Kanal 3 Marla)	49.15 Kanal 187500.00 9215625.00
9	Conveyance No. 2927 dated 17.10.1995 (57 Kanal 15 Marla)	57.75 Kanal 187500.00 10828125.00
10	Conveyance No. 4223 dated 30.01.1996 (16 Kanal 15 Marla)	16.75 Kanal 187500.00 3140625.00
11	Conveyance No. 2820 dated 05.10.1995 (42 Kanal 13 Marla)	42.65 Kanal 187500.00 7996875.00
12	Conveyance No. 558 dated 14.05.1996 (12 Kanal 7 Marla)	12.35 Kanal 187500.00 2315625.00
13	Conveyance No. 3801 dated 21.12.1996 (4 Kanal 8 Marla)	4.40 Kanal 187500.00 825000.00
14	Conveyance No. 413 dated 02.05.1996 (7 Kanal 3 Marla)	7.15 Kanal 187500.00 1340625.00
15	Conveyance No. 1055 dated 11.06.1996 (8 Kanal 5 Marla)	8.25 Kanal 187500.00 1546875.00

[Signature]

[Signature]

[Signature]

16	Conveyance No. 1054 dated 11.06.1996 (9 Kanal 15 Marla)	9.75	Kanal	187500.00	1828125.00
17	Conveyance No. 1056 dated 11.06.1996 (9 Kanal 15 Marla)	9.75	Kanal	187500.00	1828125.00
18	Conveyance No. 1121 dated 13.06.1996 (6 Kanal 16 Marla)	6.80	Kanal	187500.00	1275000.00
19	Conveyance No. 1057 dated 11.06.1996 (9 Kanal 15 Marla)	9.75	Kanal	187500.00	1828125.00
20	Conveyance No. 1119 dated 13.06.1996 (7 Kanal 9 Marla)	7.45	Kanal	187500.00	1396875.00
21	Conveyance No. 1011 dated 06.06.1996 (2 Kanal 15 Marla)	2.75	Kanal	187500.00	515625.00
22	Conveyance No. 2909 dated 19.11.1996 (105 Kanal 10 Marla)	105.50	Kanal	187500.00	19781250.00
23	Conveyance No. 822 dated 15.05.1997 (14 Kanal 0 Marla)	14.00	Kanal	187500.00	2625000.00
24	Conveyance No. 4111 dated 09.12.1997 (5 Kanal 17 Marla)	5.85	Kanal	187500.00	1096875.00
25	Conveyance No. 3607 dated 13.11.1997 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
26	Conveyance No. 3581 dated 13.11.1997 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
27	Conveyance No. 4772 dated 12.02.1998 (9 Kanal 5 Marla)	9.25	Kanal	187500.00	1734375.00
28	Conveyance No. 4794 dated 17.02.1998 (9 Kanal 5 Marla)	9.25	Kanal	187500.00	1734375.00
29	Conveyance No. 4598 dated 21.01.1998 (7 Kanal 17 Marla)	7.85	Kanal	187500.00	1471875.00
30	Conveyance No. 4629 dated 22.01.1998 (8 Kanal 1 Marla)	8.05	Kanal	187500.00	1509375.00
31	Conveyance No. 4653 dated 27.01.1996 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00
32	Conveyance No. 4593 dated 21.01.1996 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00

Handwritten signature/initials.

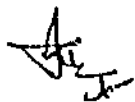
Handwritten signature/initials.

Handwritten signature/initials.

938

(9)

33	Conveyance No. 4575 dated 13.01.1998 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00
34	Conveyance No. 4582 dated 15.01.1998 (8 Kanal 2 Marla)	8.10	Kanal	187500.00	1518750.00
35	Conveyance No. 4817 dated 19.02.1998 (9 Kanal 18 Marla)	9.90	Kanal	187500.00	1856250.00
36	Conveyance No. 4828 dated 24.02.1998 (9 Kanal 18 Marla)	9.90	Kanal	187500.00	1856250.00
37	Conveyance No. 4857 dated 26.02.1998 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
	Total	737.30	Kanal		138243750.00
	Cost of Land (A+B)				173043750.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				




(E. R. Lal)
Valuation Officer
Income Tax Department
Patiala

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 335 & 336)

- 1 A. Property situated at Village Meerpur Teh- Derra Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla
(as per Dr. Namavati Report Page 335)

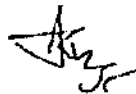
In the name of
Golden Tourist
resort Ltd.
subsidiary company
of M/s Golden
Forest India Ltd.

- B. Property situated at Village Meerpur Teh- Derra Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 737 Kanal 6 Marla (as
per Dr. Namavati Report Page 336)

In the name of
Golden Forest India
Ltd.

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

DCIT/ACIT CIR1(1) CHANDIGARH



भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

By Speed Post/E-mail.

VALUATION REPORT

1 Name of Property

Property situated at Village Mianpur Tal. Derra
Bassi Distt. SAS Nagar Mohali (Punjab) land
measuring 87 Kanal 17 Marla (as per Dr.
Namavati Report)

2 Purpose

To estimate fair market value in Compliance of
Direction of Hon'ble Supreme Court - M/s Ralgarh
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 Pages.

पत्र सं.: म.आ./पटि./Misc./2023-24/ 41 दिनांक: 21/06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Mianpur Tehsil Dera Bassi Distt SAS Nagar Mohali (Punjab) land measuring 87 Kanal 17 Marla (as per Dr. Namavati Report)

S No.	Name of CCI	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
	PR CCI Chandigarh	87 Kanal 17 Marla Page No. 337 Annexure-1	Vol-9 page 337	Property situated at Village Mianpur Tehsil Dera Bassi Distt SAS Nagar Mohali (Punjab) land measuring 87 Kanal 17 Marla (as per Dr. Namavati Report)		Circle rate per acre - Rs 1500000/-, Rate per Kanal Rs 187500/-
				Conveyance No. 1496/1 dated 04.07.1995 (11 Kanal 7 Marla)	2081250.00	
				Conveyance No. 1570/1 dated 06.07.1995 (8 Kanal 7 Marla)	1565625.00	
				Conveyance No. 4769 dated 12.03.1996 (12 Kanal 13 Marla)	2371875.00	
				Conveyance No. 4734 dated 12.03.1996 (9 Kanal 17 Marla)	1800000.00	
				Conveyance No. 4739 dated 12.03.1996 (12 Kanal 13 Marla)	2371875.00	
				Conveyance No. 4738 dated 12.03.1996 (6 Kanal 13 Marla)	1246875.00	
				Conveyance No. 4811 dated 19.03.1996 (13 Kanal 6 Marla)	2493750.00	
				Conveyance No. 4812 dated 14.03.1996 (7 Kanal 10 Marla)	1406250.00	
				Conveyance No. 1996 dated 27.08.1996 (6 Kanal 1 Marla)	1134375.00	
				Total	16471875.00	

[Signature]

[Signature]
D.A.N.O

[Signature]
(E.K. Roop Lal)
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 situated at Village Mianpur Tehsil Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 87 Kanal 17 Marta (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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 Patwan Sh. Pawan Kumar/Sh Baljinder Singh Assistant
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Mianpur, 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 Mianpur, 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	1. Rosali Land in Village Mianpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. 2. The subject property is shown by conveyance no. received from reference letter.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rosali/Chahi Land in Village Mianpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 87 Kanal 17 Marta
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

VK

Dec
PANO

Q

Property situated at Village Mianpur Tehsil Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 87 Kanal 17 Marla (as per Dr. Namevati Report)

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 appropriate 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 by the Conveyance No. received from the reference letter 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 87 Kanal 17 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Mianpur, 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	
	The Fair Market Value of the subject property known as "Chahi/Rosali Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	16471875.00

[Signature]

[Signature]
AYO

[Signature]
(S. Rosh Lal)
Valuation Officer
Income Tax Department
Patiala

Annexure-I

Fair Market Value of Property

Property situated at Village Mianpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab)
land measuring 87 Kanal 17 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Mianpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 87 Kanal 17 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 1496/1 dated 04.07.1995 (11 Kanal 2 Marla)	11.10	Kanal	187500.00	2081250.00
2	Conveyance No. 1570/1 dated 06.07.1995 (8 Kanal 7 Marla)	8.35	Kanal	187500.00	1565625.00
3	Conveyance No. 4749 dated 12.03.1996 (12 Kanal 13 Marla)	12.65	Kanal	187500.00	2371875.00
4	Conveyance No. 4734 dated 12.03.1996 (9 Kanal 12 Marla)	9.60	Kanal	187500.00	1800000.00
5	Conveyance No. 4739 dated 12.03.1996 (12 Kanal 13 Marla)	12.65	Kanal	187500.00	2371875.00
6	Conveyance No. 4738 dated 12.03.1996 (6 Kanal 13 Marla)	6.65	Kanal	187500.00	1246875.00
7	Conveyance No. 4811 dated 19.03.1996 (13 Kanal 6 Marla)	13.30	Kanal	187500.00	2493750.00
8	Conveyance No. 4812 dated 14.03.1996 (7 Kanal 10 Marla)	7.50	Kanal	187500.00	1406250.00
9	Conveyance No. 1996 dated 27.08.1996 (6 Kanal 1 Marla)	6.05	Kanal	187500.00	1134375.00
	Total	87.85	Kanal		16471875.00
	Cost of Land				16471875.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

(Er. Rood Ch)
Valuation Officer
Income Tax Department
Patiala

(5)

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.

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 337)

Property situated at Village Mianpur Tq. Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 87 Kanal 17 Marla (as per Dr. Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH

12/5/23

Deep
AYO

@

भारत सरकार
आयकर विभाग
मूल्यांकन 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

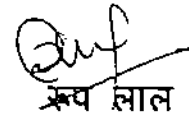
VALUATION REPORT

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati 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 5 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/29

दिनांक: 20.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	14 Kanal 16 Marla Page No.332 Annexure-1	Vol-9 page 332	Property situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati Report)		The valuation of this land has been worked out as per 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. 28/27, Khatauni No. 43 total land (12 kanal 13 marla)	2370000.00	
				Khewat No. 55/55, Khatauni No. 73 total land (2 kanal 3 marla)	405000.00	
				Total	2775000.00	

As per

Geety
FAVO

Geety
(E. Roop Lal)
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 situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference received	DCIT/ACIT CIRI(1) CHANDIGARH
1.2	Letter no. and date under which reference received	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. Gurwinder Singh	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Mukandpur, 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 Mukandpur, 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.	1. Rosali Land in Village Mukandpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. 2. The subject property is shown in Khewat/Khatauni no 28/43 & 55/73 in Jamabandi 2018-19 from Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rosali Land in Village Mukandpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 14 Kanal 16 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Arje

*Recy
P.A.V.O*

Q

Property situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati Report)		
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 appropriate 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/Khatauni No. 28/43 & 55/73 in Jamabandi 2018-19 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 14 Kanal 16 Marla as per the record received from the reference letter . 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..	
7 RATES ADOPTED FOR VALUATION		
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Mukandpur, 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		
The Fair Market Value of the subject property known as "Rosali Land has been worked out as under.		
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	2775000.00

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

Fair Market Value of Property

Property situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali
(Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namavati Report)				
1	Khewat No. 28/27, Khatauni No. 48 total land (12 kanal 13 marla)	1.58	Acre	1500000.00	2370000.00
2	Khewat No. 55/55, Khatauni No. 73 total land (2 kanal 3 marla)	0.27	Acre	1500000.00	405000.00
	Total	1.85	Acre		2775000.00
	Cost of Land				2775000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Ar

Recd
1/7/20

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

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 332)

Property situated at Village Mukandpur The- Derra Bassi Distt. SAS
Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per
Dr. Namavati Report)

1 Acre = 8 Kanal

1.85

acre

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

DCIT/ACIT CIR1(1) CHANDIGARH

12/5

QCCP
/ AND

Q

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंवर: 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

- | | | |
|---|------------------------|---|
| 1 | Name of Property | Property situated at Village Ramgarh urf roorki
The- Derra Bass Distt. SAS Nagar Mohali (Punjab)
land measuring 29 Kanal 19 Marla (as per Dr.
Namavati 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 5 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/32

दिनांक: 20.06.2023

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


रूप लाल

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 Ramgarh urf roorki The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	29 Kanal 19 Marla Page No.337 Annexure-1	Vol-9 page 337	Property situated at Village Ramgarh urf roorki The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report)		This land falls under the Punjab Govt Surplus land.
				Khewat No. 37/29, Khatauni No. 66 total land (29 kanal 19 marla)	3740000.00	
				Total	3740000.00	

(Signature)
(E.R. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

954

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 situated at Village Ramgarh urf roorki The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report)

1	REFERENCE	
1.1	Office from which reference 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) 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. Pawan Kumar/Sh Baljinder Singh Assistant
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Ramgarh urf roorki, 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 Ramgarh urf roorki, 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.	1. Chahi/Dakar/Gair Mumkin Land in Village Ramgarh urf roorki, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. 2. The subject property is shown in Khewat/Khatauni, no 37/66 in Jamabandi 2019-20 from Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Dakar/Gair Mumkin Land in Village Ramgarh urf roorki, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 29 Kanal 19 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

✓
52

✓
AVO

✓

3

Property situated at Village Ramgarh urf roorki The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report)

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 appropriate 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/Khatauni No. 37/66 in Jamabandi 2019-20 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 29 Kanal 19 Marla as per the record received from the reference letter . 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Ramgarh urf roorki, 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	
	The Fair Market Value of the subject property known as "Chahi/Dakar/Gair mumkin Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	3740000.00

[Signature]

[Signature]

[Signature]
 (Dr. Roop Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Fair Market Value of Property

Property situated at Village Ramgarh urf roorki The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Ramgarh urf roorki The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report)				
1	Khewat No. 37/29, Khatauni No. 66 total land (29 kanal 19 marla)	3.74	Acre	1000000.00	3740000.00
	Total	3.74	Acre		3740000.00
	Cost of Land				3740000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Handwritten signature

Handwritten signature
P.A.O

Handwritten signature
(Er. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 337)

Property situated at Village Ramgarh urf roorki The- Derra Bassi
Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla
(as per Dr. Namavati Report)

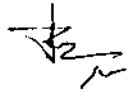
1 Acre = 8 Kanal

3.74

acre

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

DCIT/ACIT CIR1(1) CHANDIGARH



भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी

पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



सत्यमेव जयते

Government of India
Income Tax Department
Valuation Officer

Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

VALUATION REPORT

- | | | |
|---|------------------------|--|
| 1 | Name of Property | Property situated at Village Rampur Bahal Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati 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 5 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/ 47

दिनांक: 22.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Rampur Bahal Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 kanal 18 Marla (as per Dr. Namavati Report)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR: CCIT Chandigarh	81 Kanal 18 Marla Page No. 340 Annexure-1	Vol-9 page 340	Property situated at Village Rampur Bahal Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs.20,00,000/. Rate per Kanal = Rs. 2,50,000/
				Conveyance No. 1495/1 dated 04.07.1995 (3 Kanal 7 Marla)	837500.00	
				Conveyance No. 2160/1 dated 27.08.1995 (4 Kanal 3 Marla)	1037500.00	
				Conveyance No. 2242/1 dated 24.08.1995 (16 Kanal 17 Marla)	4212500.00	
				Conveyance No. 2244/1 dated 24.08.1995 (18 Kanal 17 Marla)	4712500.00	
				Conveyance No. 2291/1 dated 29.08.1995 (18 Kanal 15 Marla)	4687500.00	
				Conveyance No. 2959/1 dated 17.10.1995 (13 Kanal 12 Marla)	3400000.00	
				Conveyance No 2854/1 dated 14.11.1996 (6 Kanal 7 Marla)	1587500.00	
				Total	20475000.00	

[Signature]

[Signature]
AKO

[Signature]
(ER. Roon Lal)
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 situated at Village Rampur Bahal Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Karnail Singh	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Rampur Bahal, 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 Rampur Bahal, 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/Dakar/Rosali Land in Village Rampur Bahal Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/ Dakar/Rosali Land in Village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 81 Kanal 18 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
AVO

[Signature]

Property situated at Village Rampur Bahal Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati Report)		
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 appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<u>Observations or Qualifications</u>	
	1. The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 81 Kanal 18 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Rampur Bahal, 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	<u>VALUATION</u>	
	The Fair Market Value of the subject property known as "Chahi/Dakar/Rosali Land has been worked out as under.	
Sl. No	Date of Valuation	Fair Market Value of property
1	24.01.2023	20475000.00

(ER. Ropp Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Fair Market Value of Property

Property situated at Village Rampur Bahal Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Rampur Bahal Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 1495/1 dated 04.07.1995 (3 Kanal 7 Marla)	3.35	Kanal	250000.00	837500.00
2	Conveyance No. 2160/1 dated 27.08.1995 (4 Kanal 3 Marla)	4.15	Kanal	250000.00	1037500.00
3	Conveyance No. 2242/1 dated 24.08.1995 (16 Kanal 17 Marla)	16.85	Kanal	250000.00	4212500.00
4	Conveyance No. 2244/1 dated 24.08.1995 (18 Kanal 17 Marla)	18.85	Kanal	250000.00	4712500.00
5	Conveyance No. 2291/1 dated 29.08.1995 (18 Kanal 15 Marla)	18.75	Kanal	250000.00	4687500.00
6	Conveyance No. 2959/1 dated 17.10.1995 (13 Kanal 12 Marla)	13.60	Kanal	250000.00	3400000.00
7	Conveyance No 2854/1 dated 14.11.1996 (6 Kanal 7 Marla)	6.35	Kanal	250000.00	1587500.00
	Total	81.90	Kanal		20475000.00
	Cost of Land				20475000.00
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

Handwritten signature

*Recd
18/10*

(Handwritten signature)
(K. Roop Lal)
Valuation Officer
Income Tax Department
Patiala

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

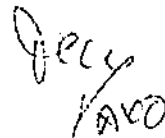
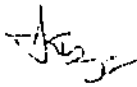
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 340)

Property situated at Village Rampur Bahal Teh- Derra Bassi Distt.
SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as
per Dr. Namavati Report)

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

DCIT/ACIT CIR1(1) CHANDIGARH



By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला



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

Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346
E-mail: vopatjala@rediffmail.com

VALUATION REPORT

1 Name of Property

Property situated at Village Sangoli Teh- Derra
Bassi Distt. SAS Nagar Mohali (Punjab) land
measuring 1380 Kanal 17 Marla (as per Dr.
Namavati 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 /0 Pages.

पत्र सः म.आ./पटि./Misc./2023-24/ 33

दिनांक: 21.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 Raigani Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004
Property situated at Village Sangoli Teh. Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 1380 Kanal 17 Maria (as per Dr. Namavati Report)

S.No.	Name of COT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	RA COT Chandigarh	1308 Kanal 17 Maria Page No. 343 & 344 Annexure-1	Vol-9 page 343 & 344	Property situated at Village Sangoli Teh-Derra Bassi Distt SAS Nagar Mohali (Punjab) land measuring 1380 Kanal 17 Maria (as per Dr. Namavati Report)		Circle rate per acre = Rs. 2000000/- Rate per Kanal = Rs. 250000/-
				Conveyance No 340/1 dated 21.11.1995 (16 Kanal 13 Maria)	4162500.00	
				Conveyance No 3515/7 dated 28.11.1995 (17 Kanal 14 Maria)	4425000.00	
				Conveyance No 3517/1 dated 28.11.1995 (17 Kanal 14 Maria)	4425000.00	
				Conveyance No 3514/1 dated 28.11.1995 (17 Kanal 15 Maria)	4437500.00	
				Conveyance No 3402/1 dated 21.11.1995 (16 Kanal 14 Maria)	4175000.00	
				Conveyance No 1308/1 dated 22.06.1995 (137 Kanal 5 Maria)	34312500.00	
				Conveyance No 1367/1 dated 27.06.1995 (66 Kanal 13 Maria)	1662500.00	
				Conveyance No 2149/1 dated 22.08.1995 (130 Kanal 17 Maria)	82712500.00	
				Conveyance No. 2158/2 dated 22.09.1995 (13 Kanal 7 Maria)	3337500.00	
				Conveyance No 2248/1 dated 24.08.1995 (6 Kanal 13 Maria)	1662500.00	
				Conveyance No 2237/1 dated 24.08.1995 (10 Kanal 5 Maria)	2562500.00	
				Conveyance No. 2238/1 dated 24.08.1995 (13 Kanal 7 Maria)	3337500.00	
				Conveyance No 2965/1 dated 17.10.1995 (9 Kanal 3 Maria)	2287500.00	
				Conveyance No 2961/1 dated 17.10.1995 (16 Kanal 14 Maria)	4175000.00	

PC
BYO

2

4175000.00	Conveyance No. 2963/1 dated 17.10.1995 (16 Kanal 14 Marla)
4650000.00	Conveyance No. 3300/1 dated 14.11.1995 (18 Kanal 12 Marla)
4650000.00	Conveyance No. 3299/1 dated 14.11.1995 (18 Kanal 12 Marla)
4175000.00	Conveyance No. 3296/1 dated 14.11.1995 (16 Kanal 14 Marla)
4625000.00	Conveyance No. 3298/1 dated 14.11.1995 (18 Kanal 10 Marla)
4175000.00	Conveyance No. 3297/1 dated 14.11.1995 (16 Kanal 14 Marla)
5625000.00	Conveyance No. 4730 dated 12.03.1996 (22 Kanal 10 Marla)
5412500.00	Conveyance No. 4733 dated 12.03.1996 (21 Kanal 13 Marla)
5625000.00	Conveyance No. 4737 dated 12.03.1996 (22 Kanal 10 Marla)
5625000.00	Conveyance No. 163 dated 11.04.1996 (18 Kanal 15 Marla)
4687500.00	Conveyance No. 34 dated 02.04.1996 (18 Kanal 15 Marla)
4687500.00	Conveyance No. 174 dated 11.04.1996 (11 Kanal 5 Marla)
27812500.00	Conveyance No. 514 dated 14.05.1996 (18 Kanal 15 Marla)
4687500.00	Conveyance No. 318 dated 30.04.1996 (18 Kanal 15 Marla)
4687500.00	Conveyance No. 2093 dated 03.09.1996 (53 Kanal 7 Marla)
13337500.00	Conveyance No. 3457 dated 19.12.1996 (53 Kanal 6 Marla)
13325000.00	Conveyance No. 3377 dated 17.12.1996 (12 Kanal 18 Marla)
3225000.00	Conveyance No. 198 dated 08.04.1997 (13 Kanal 7 Marla)
3337500.00	Conveyance No. 4474 dated 01.01.1998 (15 Kanal 17 Marla)
3962500.00	Conveyance No. 4471 dated 01.01.1998 (15 Kanal 18 Marla)

Recd
AND

(ENC. Robb Lai)
Valuation Officer
Income Tax Department
Paralia

AVD
Jey

Conveyance No. 4470 dated 01/01/1998 (16 Kanal 18 Marla)	4275000.00
Conveyance No. 4465 dated 01/01/1998 (15 Kanal 17 Marla)	3962500.00
Conveyance No. 4464 dated 01/01/1998 (15 Kanal 8 Marla)	3850000.00
Conveyance No. 4454 dated 01/01/1998 (8 Kanal 15 Marla)	2187500.00
Conveyance No. 4452 dated 01/01/1997 (13 Kanal 7 Marla)	3317500.00
Conveyance No. 4463 dated 01/01/1998 (11 Kanal 0 Marla)	2750000.00
Conveyance No. 4466 dated 01/01/1998 (9 Kanal 16 Marla)	2450000.00
Conveyance No. 4469 dated 01/01/1998 (11 Kanal 2 Marla)	2775000.00
Conveyance No. 4473 dated 01/01/1998 (11 Kanal 2 Marla)	2775000.00
Conveyance No. 4467 dated 01/01/1998 (9 Kanal 3 Marla)	2287500.00
Conveyance No. 4469 dated 01/01/1998 (13 Kanal 7 Marla)	3337500.00
Conveyance No. 4450 dated 01/01/1997 (13 Kanal 7 Marla)	3337500.00
Conveyance No. 4448 dated 01/01/1997 (18 Kanal 17 Marla)	2212500.00
Conveyance No. 4446 dated 01/01/1997 (18 Kanal 17 Marla)	2212500.00
Total	345212500.00

(3)

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 situated at Village Sangoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1380 Kanal 17 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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 Patwardi Sh. Karnail Singh
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Sangoli, 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 Sangoli, 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.	Rosali Land in Village Sangoli Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Rosali Land in Village Sangoli, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 1380 Kanal 17 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

✓

Recy
AVO

✓

(15)

Property situated at Village Sangoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1380 Kanal 17 Marla (as per Dr. Namavati Report)

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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 1380 Kanal 17 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Sangoli, 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	
	The Fair Market Value of the subject property known as "Chahi/Dakar/Rosali Land has been worked out as under.	
Sl. No	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	345212500.00

102

102
KAYD

(E. R. Singh)

Valuation Officer

Income Tax Department

Patiala

Annexure-IFair Market Value of Property

Property situated at Village Sangoli Teh- Derra Bassi Distt. SAS Nagar Mohall
(Punjab) land measuring 1380 Kanal 17 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Sangoli Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 1380 Kanal 17 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 3401/1 dated 21.11.1995 (16 Kanal 13 Marla)	16.65	Kanal	250000.00	4162500.00
2	Conveyance No. 3515/1 dated 28.11.1995 (17 Kanal 14 Marla)	17.70	Kanal	250000.00	4425000.00
3	Conveyance No. 3517/1 dated 28.11.1995 (17 Kanal 14 Marla)	17.70	Kanal	250000.00	4425000.00
4	Conveyance No. 3514/1 dated 28.11.1995 (17 Kanal 15 Marla)	17.75	Kanal	250000.00	4437500.00
5	Conveyance No. 3402/1 dated 21.11.1995 (16 Kanal 14 Marla)	16.70	Kanal	250000.00	4175000.00
6	Conveyance No. 1308/1 dated 22.06.1995 (137 Kanal 5 Marla)	137.25	Kanal	250000.00	34312500.00
7	Conveyance No. 1367/1 dated 27.06.1995 (66 Kanal 13 Marla)	66.65	Kanal	250000.00	16662500.00
8	Conveyance No. 2149/1 dated 22.08.1995 (330 Kanal 17 Marla)	330.85	Kanal	250000.00	82712500.00
9	Conveyance No. 2158/1 dated 22.08.1995 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
10	Conveyance No. 2248/1 dated 24.08.1995 (6 Kanal 13 Marla)	6.65	Kanal	250000.00	1662500.00
11	Conveyance No. 2237/1 dated 24.08.1995 (10 Kanal 5 Marla)	10.25	Kanal	250000.00	2562500.00

Handwritten signature

Handwritten signature

Handwritten signature

12	Conveyance No. 2238/1 dated 24.08.1995 (13 Kanal 7 Marla)	13.35	Kanal	150000.00	1337500.00
13	Conveyance No. 2065/1 dated 17.10.1995 (19 Kanal 3 Marla)	9.15	Kanal	250000.00	2287500.00
14	Conveyance No. 2961/1 dated 17.10.1995 (16 Kanal 14 Marla)	16.70	Kanal	250000.00	4175000.00
15	Conveyance No. 2963/1 dated 17.10.1995 (16 Kanal 14 Marla)	16.70	Kanal	250000.00	4175000.00
16	Conveyance No. 3300/1 dated 14.11.1995 (18 Kanal 12 Marla)	18.60	Kanal	250000.00	4650000.00
17	Conveyance No. 3299/1 dated 14.11.1995 (18 Kanal 12 Marla)	18.60	Kanal	250000.00	4650000.00
18	Conveyance No. 3296/1 dated 14.11.1995 (16 Kanal 14 Marla)	16.70	Kanal	250000.00	4175000.00
19	Conveyance No. 3298/1 dated 14.11.1995 (18 Kanal 10 Marla)	18.50	Kanal	250000.00	4625000.00
20	Conveyance No. 3297/1 dated 14.11.1995 (16 Kanal 14 Marla)	16.70	Kanal	250000.00	4175000.00
21	Conveyance No. 4730 dated 12.03.1996 (22 Kanal 10 Marla)	22.50	Kanal	250000.00	5625000.00
22	Conveyance No. 4733 dated 12.03.1996 (21 Kanal 13 Marla)	21.65	Kanal	250000.00	5412500.00
23	Conveyance No. 4737 dated 12.03.1996 (22 Kanal 10 Marla)	22.50	Kanal	250000.00	5625000.00
24	Conveyance No. 163 dated 11.04.1996 (18 Kanal 15 Marla)	18.75	Kanal	250000.00	4687500.00
25	Conveyance No. 14 dated 02.04.1996 (18 Kanal 15 Marla)	18.75	Kanal	250000.00	4687500.00
26	Conveyance No. 174 dated 11.04.1996 (111 Kanal 5 Marla)	111.25	Kanal	250000.00	27812500.00
27	Conveyance No. 514 dated 14.05.1996 (18 Kanal 15 Marla)	18.75	Kanal	250000.00	4687500.00
28	Conveyance No. 318 dated 30.04.1996 (18 Kanal 15 Marla)	18.75	Kanal	250000.00	4687500.00

29	Conveyance No. 2093 dated 03.09.1996 (53 Kanal 7 Marla)	53.35	Kanal	250000.00	13337500.00
30	Conveyance No. 3457 dated 19.12.1996 (53 Kanal 6 Marla)	53.30	Kanal	250000.00	13325000.00
31	Conveyance No. 3377 dated 17.12.1996 (12 Kanal 18 Marla)	12.90	Kanal	250000.00	3225000.00
32	Conveyance No. 198 dated 08.04.1997 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
33	Conveyance No. 4474 dated 01.01.1998 (15 Kanal 17 Marla)	15.85	Kanal	250000.00	3962500.00
34	Conveyance No. 4471 dated 01.01.1998 (15 Kanal 18 Marla)	15.90	Kanal	250000.00	3975000.00
35	Conveyance No. 4470 dated 01.01.1998 (16 Kanal 18 Marla)	16.90	Kanal	250000.00	4225000.00
36	Conveyance No. 4465 dated 01.01.1998 (15 Kanal 17 Marla)	15.85	Kanal	250000.00	3962500.00
37	Conveyance No. 4464 dated 01.01.1998 (15 Kanal 8 Marla)	15.40	Kanal	250000.00	3850000.00
38	Conveyance No. 4454 dated 01.01.1998 (8 Kanal 15 Marla)	8.75	Kanal	250000.00	2187500.00
39	Conveyance No. 4452 dated 31.12.1997 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
40	Conveyance No. 4463 dated 01.01.1998 (11 Kanal 0 Marla)	11.00	Kanal	250000.00	2750000.00
41	Conveyance No. 4466 dated 01.01.1998 (9 Kanal 16 Marla)	9.80	Kanal	250000.00	2450000.00
42	Conveyance No. 4469 dated 01.01.1998 (11 Kanal 2 Marla)	11.10	Kanal	250000.00	2775000.00
43	Conveyance No. 4473 dated 01.01.1998 (11 Kanal 2 Marla)	11.10	Kanal	250000.00	2775000.00

A25

JCC
KARO

B

9

44	Conveyance No. 4467 dated 01.01.1998 (9 Kanal 3 Marla)	9.15	Kanal	250000.00	2287500.00
45	Conveyance No. 4449 dated 31.12.1997 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
46	Conveyance No. 4450 dated 31.12.1997 (13 Kanal 7 Marla)	13.35	Kanal	250000.00	3337500.00
47	Conveyance No. 4448 dated 31.12.1997 (8 Kanal 17 Marla)	8.85	Kanal	250000.00	2212500.00
48	Conveyance No. 4446 dated 31.12.1997 (8 Kanal 17 Marla)	8.85	Kanal	250000.00	2212500.00
Total		1380.85	Kanal		345212500.00
Cost of Land					345212500.00
Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out					

Kus

Jey
Rao

(Er. R. S. Singh)
Valuation Officer
Income Tax Department
Patiala

Fair Market Value

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

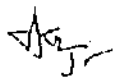
Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 343 & 344)

Property situated at Village Sangoli Teh- Dera Bassi Distt. SAS
Nagar Mohali (Punjab) land measuring 1380 Kanal 17 Marla (as per
Dr. Namavati Report)

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

OCIT/ACIT CIR1(1) CHANDIGARH



By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन 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

1 Name of Property

Property situated at Village Sangotha Teh- Derra
Bassi Distt. SAS Nagar Mohali (Punjab) land
measuring 805 Kanal 0 Marla (as per Dr.
Namavati Report)
Property situated at Village Sangotha Teh- Derra
Bassi Distt. SAS Nagar Mohali (Punjab) land
measuring 46 Kanal 11 Marla (as per Dr.
Namavati 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 9 Pages.

दिनांक: 21.06.2023

पत्र सं.: म.आ./पटि./Misc./2023-24/ 34

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)
 Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)

S.No.	Name of COT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR CCII Chandigarh	805 Kanal 0 Marla Page No 345 Annexure:1	Vol-9 page 345	Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs. 1500000/- Rate per Kanal = Rs. 187500/-
				Conveyance No. 801/1 dated 14.06.1994 (82 Kanal 3 Marla)	15403125.00	
				Conveyance No. 802/1 dated 14.06.1994 (90 Kanal 3 Marla)	16903125.00	
				Conveyance No. 848/1 dated 16.06.1994 (75 Kanal 7 Marla)	14128125.00	
				Conveyance No. 2848/1 dated 24.01.1995 (22 Kanal 0 Marla)	4125000.00	
				Conveyance No. 571/1 dated 11.05.1995 (6 Kanal 16 Marla)	1275000.00	
				Conveyance No. 372/1 dated 27.04.1995 (247 Kanal 3 Marla)	46340625.00	
				Conveyance No. 371/1 dated 27.04.1995 (29 Kanal 3 Marla)	5465625.00	
				Conveyance No. 994/1 dated 01.06.1995 (20 Kanal 8 Marla)	3825000.00	
				Conveyance No. 732/1 dated 18.05.1995 (19 Kanal 7 Marla)	3628125.00	
				Conveyance No. 730/1 dated 18.05.1995 (22 Kanal 13 Marla)	4246875.00	
				Conveyance No. 1002/1 dated 01.06.1995 (0 Kanal 2 Marla)	18750.00	
				Conveyance No. 1454/1 dated 29.06.1995 (40 Kanal 2 Marla)	7518750.00	
				Conveyance No. 2032 dated 29.08.199 (25 Kanal 12 Marla)	4800000.00	

Recd
PAVO

Conveyance No. 2197 dated 17.09.1996 (1 Kanal 5 Marla)	234375.00
Conveyance No. 2198 dated 17.09.1996 (6 Kanal 17 Marla)	1284375.00
Conveyance No. 808 dated 15.05.1997 (14 Kanal 15 Marla)	2765625.00
Conveyance No. 819 dated 15.05.1997 (14 Kanal 15 Marla)	2765625.00
Conveyance No. 833 dated 15.05.1997 (14 Kanal 15 Marla)	2765625.00
Conveyance No. 800 dated 15.05.1997 (11 Kanal 13 Marla)	2184375.00
Conveyance No. 1098/1 dated 08.08.1995 (14 Kanal 10 Marla)	2718750.00
Conveyance No. 2412 dated 26.08.1997 (11 Kanal 3 Marla)	2090625.00
Conveyance No. 2413 dated 26.08.1997 (10 Kanal 0 Marla)	1875000.00
Conveyance No. 4445 dated 31.12.1997 (9 Kanal 7 Marla)	1753125.00
Conveyance No. 4472 dated 01.01.1998 (9 Kanal 7 Marla)	1753125.00
Conveyance No. 4579 dated 15.01.1988 (5 Kanal 14 Marla)	1068750.00
Total	150937500.00

[Signature]

[Signature]
AKO

[Signature]

(3)

2	PR (CIT Chandigarh)	46 Kanal 11 Marla Page No. 141 Annexure 1	Vol 9 Page 346	Property situated at Village Sangothia Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)		
				Conveyance No. 7409/1 dated 15.12.1994 (4 Kanal 10 Marla)	843750.00	
				Conveyance No. 2410/1 dated 15.12.1994 (8 Kanal 16 Marla)	1650000.00	
				Conveyance No. 360/1 dated 27.04.1995 (4 Kanal 12 Marla)	862500.00	
				Conveyance No. 1098/1 dated 08.06.1995 (20 Kanal 0 Marla)	3750000.00	
				Conveyance No. 371/1 dated 27.04.1995 (8 Kanal 13 Marla)	1621875.00	
				Total	8728125.00	
				Total (A+B)	159665625.00	

A/c

JCCP
P.A.O


 (SA-Roop Lal)
 Valuation Officer
 Income Tax Department
 Patiala

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 :		Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)
		Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)
1	REFERENCE	
1.1	Office from which reference 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) 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. Pawan Kumar	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Sangotha, 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 Sangotha, 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/Dakar/Rosali Land in Village Sangotha Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5	PROPERTY DESCRIPTION	
5.1	Land area	Chahi/Dakar/Rosali Land in Village Sangotha, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 805 Kanal 0 Marla and 46 Kanal 11 Marla Kanal 4 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]

[Signature]
Ayo

[Signature]

(5)

Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)		
Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)		
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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 805 Kanal 0 Marla and 46 Kanal 11 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Sangotha, 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	
	The Fair Market Value of the subject property known as "Chahi/Dakar/Rosali Land has been worked out as under.	
Sl. No	Date of Valuation	Fair Market Value of property
1	24.01.2023	159665825.00

-K₂5-Jee
AYO

(Sd/-)
 (P. Roop Lal)
 Valuation Officer
 Income Tax Department
 Patiala

Annexure-IFair Market Value of Property

Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)

Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 801/1 dated 14.06.1994 (87 Kanal 3 Marla)	87.15	Kanal	187500.00	15403125.00
2	Conveyance No. 802/1 dated 14.06.1994 (90 Kanal 3 Marla)	90.15	Kanal	187500.00	16903125.00
3	Conveyance No. 848/1 dated 16.06.1994 (75 Kanal 7 Marla)	75.35	Kanal	187500.00	14128125.00
4	Conveyance No. 2848/1 dated 24.01.1995 (22 Kanal 0 Marla)	22.00	Kanal	187500.00	4125000.00
5	Conveyance No. 571/1 dated 11.05.1995 (6 Kanal 16 Marla)	6.80	Kanal	187500.00	1275000.00
6	Conveyance No. 372/1 dated 27.04.1995 (247 Kanal 3 Marla)	247.15	Kanal	187500.00	46340625.00
7	Conveyance No. 371/1 dated 27.04.1995 (29 Kanal 3 Marla)	29.15	Kanal	187500.00	5465625.00
8	Conveyance No. 994/1 dated 01.06.1995 (20 Kanal 8 Marla)	20.40	Kanal	187500.00	3825000.00
9	Conveyance No. 732/1 dated 18.05.1995 (19 Kanal 7 Marla)	19.35	Kanal	187500.00	3628125.00
10	Conveyance No. 730/1 dated 18.05.1995 (22 Kanal 13 Marla)	22.65	Kanal	187500.00	4246875.00

[Signature]

[Signature]
AVO

[Signature]

(7)

11	Conveyance No. 1002/1 dated 01.06.1995 (0 Kanal 2 Marla)	0.10	Kanal	187500.00	187500.00
12	Conveyance No. 1454/1 dated 29.06.1995 (40 Kanal 2 Marla)	40.10	Kanal	187500.00	7518750.00
13	Conveyance No. 2032 dated 29.08.1995 (25 Kanal 12 Marla)	25.60	Kanal	187500.00	4800000.00
14	Conveyance No. 2197 dated 12.09.1996 (1 Kanal 5 Marla)	1.25	Kanal	187500.00	234375.00
15	Conveyance No. 2198 dated 12.09.1996 (6 Kanal 17 Marla)	6.85	Kanal	187500.00	1284375.00
16	Conveyance No. 808 dated 15.05.1997 (14 Kanal 15 Marla)	14.75	Kanal	187500.00	2765625.00
17	Conveyance No. 819 dated 15.05.1997 (14 Kanal 15 Marla)	14.75	Kanal	187500.00	2765625.00
18	Conveyance No. 833 dated 15.05.1997 (14 Kanal 15 Marla)	14.75	Kanal	187500.00	2765625.00
19	Conveyance No. 800 dated 15.05.1997 (11 Kanal 13 Marla)	11.65	Kanal	187500.00	2184375.00
20	Conveyance No. 1098/1 dated 08.08.1995 (14 Kanal 10 Marla)	14.50	Kanal	187500.00	2718750.00
21	Conveyance No. 2412 dated 26.08.1997 (11 Kanal 3 Marla)	11.15	Kanal	187500.00	2090625.00
22	Conveyance No. 2413 dated 26.08.1997 (10 Kanal 0 Marla)	10.00	Kanal	187500.00	1875000.00
23	Conveyance No. 4445 dated 31.12.1997 (9 Kanal 7 Marla)	9.35	Kanal	187500.00	1753125.00
24	Conveyance No. 4472 dated 01.01.1998 (9 Kanal 7 Marla)	9.35	Kanal	187500.00	1753125.00
25	Conveyance No. 4579 dated 15.01.1988 (5 Kanal 14 Marla)	5.70	Kanal	187500.00	1068750.00
	Total	805.00	Kanal		150937500.00

for

Decy
P/ARO

B

8	Property situated at Village Sangotha Teh- Dorra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 2409/1 dated 15.12.1994 (4 Kanal 10 Marla)	4.50	Kanal	187500.00	843750.00
2	Conveyance No. 2410/1 dated 15.12.1994 (8 Kanal 16 Marla)	8.80	Kanal	187500.00	1650000.00
3	Conveyance No. 360/1 dated 27.04.1995 (4 Kanal 12 Marla)	4.60	Kanal	187500.00	862500.00
4	Conveyance No. 1098/1 dated 08.06.1995 (20 Kanal 0 Marla)	20.00	Kanal	187500.00	3750000.00
5	Conveyance No. 371/1 dated 27.04.1995 (8 Kanal 13 Marla)	8.65	Kanal	187500.00	1621875.00
	Total	46.55	Kanal		8728125.00
	Cost of Land (A+B)				159665625.00
	Note. As per the notification of collector Rates Dated 01.07.2022, cost of land worked out				

525

100
100

(Signature)
(Ex. Rosh Lal)
Valuation Officer
Income Tax Department
Patiala

(9)

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Rajani 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 343 & 346)

A Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report)

In the name
Golden Forest
India Ltd.

B Property situated at Village Sangotha Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namavati Report)

In the name
Golden Tourist
Resorts Ltd
Subsidiary
Company of M/s
Golden Forest
India Ltd.

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

DCIT/ACIT CIR1(1) CHANDIGARH

AKS-

Dec
ARO

Q

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatjala@rediffmail.com



Government of India
Income Tax Department
Valuation Officer
Patiala

Ph: 0175-2200346

E-mail: vopatjala@rediffmail.com

VALUATION REPORT

- | | | |
|---|------------------------|---|
| 1 | Name of Property | Property situated at Village Seona Patiala Teh-
Patiala Distt. Patiala (Punjab) land measuring 0
Kanal 7 Marla (as per Dr. Namavati Report Page
342) |
| 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 Pages. |

पत्र स.: मू.आ./पटि./Misc./2023-24/52

दिनांक: 28.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342)

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR CCIT Chandigarh	0 Kanal 7 Marla Page No. 342 Annexure-3	Vol 9 page 342	Property situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342)		Rate for 200 sq. yard = Rs. 7,10,000/-, Rate for one sq. yard = Rs. 3,550/- This property has been sold out by the order of PCS Civil Judge Junior Division Patiala vide petition no. 2261/2013 dated 19.08.2015 and order dated 21.08.2015 for Rs. 7,10,000/- (Copy enclosed as Anx-2).
				Khewat/Khatauni No. 1328/2896, total land (0 kanal 7 marla)	710000.00	
				Total	710000.00	

[Signature]

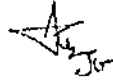
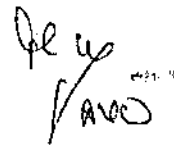
[Signature]
AYD

[Signature]
(E. Roop Lal)
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 situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342)
1	REFERENCE	
1.1	Office from which reference 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) 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. Kamal Sharma	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Sale deed of the subject property has been attached as Anx-2 for your ready reference. 2. Concerned Revenue Department Official, Village Seona, Tehsil Patiala, Shown data during Joint visit as per their official records.
3.2	Date of visit	23.06.2023.
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.	1. Residential Land in Village Seona, Tehsil Patiala. 2. The subject property is shown in Khewat/Khatauni no 1296/2854 in Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Residential Land in Village Seona, Tehsil Patiala of Area 0 Kanal 7 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable


(3)		
Property situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342)		
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 appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	<u>Observations or Qualifications</u>	
	1. The subject property is shown in Khewat/Khatauni no 1296/2854 in Revenue Record. 2. Sale deed of the subject property has been attached as Anx-2 for your ready reference. 3. The area of the subject property comes out to 0 Kanal 7 Marla as per the record received from the reference letter. 4. This property has been sold out by the order of PCS Civil Judge Junior Division Patiala vide petition no. 2261/2013 dated 19.08.2015 and order dated 21.08.2015 for Rs. 7,10,000/- (Copy enclosed as Anx-2. However, the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.	
7	<u>RATES ADOPTED FOR VALUATION</u>	
7.1	Standard rates adopted as per subject property.	Sale deed as per Anx-2 attached
8	<u>VALUATION</u>	
	The Fair Market Value of the subject property known as "Residential Land has been worked out as under.	
Sl. No	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	710000.00

Star

Deep
P.A.V.D

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

(4)

Annexure-I

Fair Market Value of Property

Property situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342)

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342)				
1	Khewat/Khatauni No. 1328/2896, total land (0 kanal 7 marla)	200.00	sq yard	3550.00	710000.00
	Total	200.00	sq yard		710000.00
	Cost of Land				710000.00
	Note: As per the sale deed Anx-2 attached, cost of land worked out.				

Star
Jr

Jcy
/ AVO

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

(5)

Fair Market Value

Compliance of Direction of Hon'ble Supreme Court - M/s Rajgani 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 342)

Property situated at Village Seona Patiala Teh- Patiala Distt, Patiala
(Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati
Report Page 342)

200 sq yard

200.00

sq yard

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

DCIT/ACIT CIR 1(1) CHANDIGARH

Atty

Deep
/ARO

Q2

Азиз - и

⑥

By Speed Post/E-mail.

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
पटियाला



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

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

VALUATION REPORT

- 1 Name of Property Property situated at Village Tofanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavati 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 Pages.

पत्र सं.: म.आ./पटि./Misc./2023-24/ 40

दिनांक: 24.06.2023

- 1 The District Valuation Officer, Income Tax Department, Chandigarh. A copy of valuation report is enclosed.
- 2 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 situated at Village Tofanpur Teh. Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavati Report)

S No.	Name of CCI	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR CCI Chandigarh	347 Kanal 4 Marla Page No 247 Annexure-1	Vol-9 page 347	Property situated at Village Tofanpur Teh. Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavati Report)		Circle rate per acre = Rs. 1000000/- Rate per Kanal = Rs. 125000/-
				Conveyance No. 637/1 dated 16.05.1995 (6 Kanal 13 Marla)	831250.00	
				Conveyance No. 699/1 dated 18.05.1995 (6 Kanal 13 Marla)	831250.00	
				Conveyance No. 1498/1 dated 04.07.1995 (15 Kanal 3 Marla)	1893750.00	
				Conveyance No. 1569/1 dated 06.07.1995 (5 Kanal 15 Marla)	718750.00	
				Conveyance No. 1104/1 dated 08.06.1995 (6 Kanal 17 Marla)	856250.00	
				Conveyance No. 3520/1 dated 28.11.1995 (10 Kanal 13 Marla)	1331250.00	
				Conveyance No. 1159/1 dated 13.06.1995 (6 Kanal 15 Marla)	843750.00	
				Conveyance No. 1158/1 dated 13.06.1995 (6 Kanal 15 Marla)	843750.00	
				Conveyance No. 1102/1 dated 08.06.1995 (6 Kanal 17 Marla)	856250.00	
				Conveyance No. 1163/1 dated 13.06.1995 (6 Kanal 17 Marla)	856250.00	
				Conveyance No. 1164/1 dated 13.06.1995 (6 Kanal 16 Marla)	850000.00	
				Conveyance No. 2240/1 dated 24.08.1995 (10 Kanal 0 Marla)	1250000.00	
				Conveyance No. 2241/1 dated 24.08.1995 (10 Kanal 0 Marla)	1250000.00	
				Conveyance No. 2159/1 dated 22.08.1995 (10 Kanal 0 Marla)	1250000.00	

Handwritten signature and initials: "AYD"

Valuation Officer
Income Tax Department
Pattala

Conveyance No 2164/1 dated 22.08.1995 (10 Kanal 0 Marla)	125000.00
Conveyance No 1995 dated 27.08.1996 (6 Kanal 13 Marla)	831250.00
Conveyance No 1684 dated 25.07.1996 (3 Kanal 12 Marla)	450000.00
Conveyance No. 2776 dated 07.11.1996 (6 Kanal 13 Marla)	831250.00
Conveyance No 3629 dated 18.11.1997 (110 Kanal 18 Marla)	13862500.00
Conveyance No 3630 dated 18.11.1997 (54 Kanal 12 Marla)	6825000.00
Conveyance No 3631 dated 18.11.1997 (39 Kanal 2 Marla)	4887500.00
Total	43400000.00

(2)

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 situated at Village Tofanpur Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavati Report)
1 REFERENCE		
1.1	Office from which reference 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) 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. Santosh Kumar
3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Toffanpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohall. for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Village Toffanpur, Shown data during Joint visit as per their official records.
3.2	Date of visit	13.06.2023
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/Rosali Land in Village Tofanpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5 PROPERTY DESCRIPTION		
5.1	Land area	Chahi/Rosali Land in Village Tofanpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohall of Area 347 Kanal 4 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

- Singh

Jcy
AYO

e

Property situated at Village Tofanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavati Report)		
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 appropriate 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 by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 347 Kanal 4 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Tofanpur, 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	
	The Fair Market Value of the subject property known as "Chahi/Rosali Land has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	43400000.00

[Signature]

[Signature]
AYD

[Signature]
(R. R. Lal)

Valuation Officer
Income Tax Department
Patiala