

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

apliance of Direction of a or Ors - W.P.(C) No. ne of Property :	Dr. Namavati Report	Village Tofanpur Teh- Derra Bassi Distt. SAS b) land measuring 347 Kanal 4 Maria (as per
- ASSENCE		DCIT/ACIT CIRI(1) CHANDIGARH
REFERENCE 1 Office from which re	leuchos receives	OCIT/ACIT CIRI(1) Cross- Vide ITBA/COM/F/17/2023-24/1052756032(1) Dated
2 Letter no. and date	under which reference	11.05.2023 Determination of Fair Harket Value of property
Purpose of valuation		7023
4 Date(5) for which V	aluation is required	Concerned revenue department Patwan Sh. Santosh
Pancesentative		Kumar
2 1		AND INSPECTION
	DOCUMENTS / DETAILS Information furnished by Revenue Department	01.07.2022 of Village Hohali, for Year 2022-23. 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 1907 Shown data during Joint visit as per their official records.
		13.06.2023
3.2 Date of visit		
3.2 Date of Visit	by the following persons	1.Er. Roop Lal, VO 2.Er. Amar Singh, AVO
		3.Er. Ashwini Kumar, JE
		The Williage Tofanpur Tehsil Derra
4 PROPERTY REF	(if any) address and of the property.	Chahi/Rosali Land In Village Tofanpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
5 PROPERTY DE	SCRIPTION	Chahi/Rosali Land in Village Tofanpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 347 Kan
5.1 Land area	•	4 Maria
	ction and broad specification	Not applicable Not applicable !
5.3 Period of Const	ruction:	

they

erty sli	tuated at Villago Tofanpur Teh- Derra 347 Kanal 4 Maria (as per Dr. Nama)	Basel rati Rep	Distt. S ort)	AS Nagar Mohali (Punjab) land
MEN	HOD OF VALUATION nod adopted	Land	and bu	ilding method (Collector Rates of
2 Rea	son in support of the method adopted	dete	mine F	appopriate method adopted to air Market Value of the property under cumstances
3. the 4. (1 7 B 7.1 S P	the reference letter. Hence the valuation report was prepare. Chandigath. ATES ADOPTED FOR VALUATION tandard rates adopted as per subject respectly.	d on the	7 Kana 7 Kana 9 basis 1.07.203 1.07.203 1stt. SA 1ubject p	4 Maria as per the record received from of reference received from DCIT/ACIT CIR Collector Rates Notified on dated 2 of Village Tofanpur, Tehsil Derra Bassi S Nagar Mohali for Year 2022-23 related to roperty has been adopted for arriving at the and for the subject property.
8	VALUATION The Fair Market Value of the subject pro	perty kn	own as	"Chahi/Rosali Land has been worked out as
	under.	$\neg \tau$		Fair Market Value of property
SI. No	Date of Valuation			
1	24,01.2023			43400000.00

Income Tax Department Patiala



Angexure-I

Fair Market Value of Property

Property situated at Village Totanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Maria (as per Dr. Namayati Report)

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

<u>trict S.A.S. Nagar Mohall.</u>			D - 1 - 1	Amount
a styles of property	Area	Unit	Rates	
Description of proviling Tofan	pur Teh- Dei	ra Bassi Di:	SIL SAS Nagai	ţ
perty situated at a measuring 3	47 Kana1 4 N	Aarla (as pe	or, Namavati	
				831250.00
oort)	6.65	Kanal	125000.00	831250.00
nveyance No. 637/1 dated	0.05	ì		
05,1995 (6 Kanal 13 Maria)	!	1	į.	
1_			125000 00	831250.00
- graphe No. 699/1 dated	6.65	Kanal	12500.00.00	
or 100, 16 Kanal 13 Marlal	!]	İ	1
03 1293 (12 1111111111111111111111111111111111		1		
	15 15	Kanal	125000.00	1893750.00
priveyance No. 1498/1 dated	12,12	. ,,,,		
4.07 1995 (15 Kanal 3 Maria)		. 1		
				718750.00
na ve account dated	5.75	Kanal	125000.00	1
onveyance No. 1303/ Control		1		ĺ
6.07.1995 (5 Kana) 13 Mario)		}	ነ	<u> </u>
		ranal	125000.00	856250.00
onveyance No. 1104/1 dated	6,83	, Kanar		1
08.06.1995 (6 Kanal 17 Maria)				1
		<u> </u>		1331250.00
No 2520/1 dated	10.65	Kanal	125000.00	133,120
Conveyance No. 3320/1 delea	!	ì		I
28.11,1995 (10 Kanai 13	ļ		l	<u> </u>
Marla)	6 78	Kanal	125000.00	843750.00
Conveyance No 1159/1 dated	1	1	į	
13 06,1995 [6 Kanal 15 Maria]	I	1		l
	_]		125000.00	843750.00
Conveyance No. 1158/1 dated	' ['	Name:		ļ
113 06,1995 (6 Kanal 15 Maria)	i {	ì		
		_ +	125000.00	856250.00
Conveyance No. 1102/1 dates	•	Kana		}
log 06, 1995 (6 Kanal 17 Maria)		Ì	
<u></u>			125000.00	856250,00
Conveyance No. 1163/1 date	-	Kana	*	Į.
13 06 1995 16 Kanal 17 Maris	1)	l l	ì	- {
119,00,111111				850000.00
1154/1 date	d 6.80	Kani	al 125000.00	830000.00
Conveyance No. 1104/1 date	1	1		1
13.06 1995 (6 Kanai 16 Mari	۰, ۱	1		1
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$\cdot \Lambda$			40	
リワー			0 N A Y 1 V	
	hall (Punjab) land measuring soort) oveyance No. 637/1 dated 05.1995 (6 Kanal 13 Maria) oveyance No. 699/1 dated 05.1995 (6 Kanal 13 Maria) onveyance No. 1498/1 dated 1.07.1995 (15 Kanal 3 Maria) onveyance No. 1569/1 dated 6.07.1995 (5 Kanal 15 Maria) conveyance No. 1104/1 dated 08.06.1995 (6 Kanal 17 Maria) Conveyance No. 3520/1 dated 28.11.1995 (10 Kanal 13 Maria) Conveyance No. 1159/1 dated 13.06.1995 (6 Kanal 15 Maria) Conveyance No. 1158/1 dated 13.06.1995 (6 Kanal 17 Maria) Conveyance No. 1102/1 dated 08.06.1995 (6 Kanal 17 Maria) Conveyance No. 1102/1 dated 13.06.1995 (6 Kanal 17 Maria)	Description of property situated at Village Tofanpur Teh-Derhall (Punjab) land measuring 347 Kanal 4 Noort) overance No. 637/1 dated 6.65 OS.1995 (6 Kanal 13 Maria) overance No. 1496/1 dated 5.65 overance No. 1496/1 dated 15.15 overance No. 1496/1 dated 15.15 overance No. 1569/1 dated 5.75 conveyance No. 1104/1 dated 6.85 conveyance No. 1104/1 dated 18.06.1995 (6 Kanal 17 Maria) Conveyance No. 3520/1 dated 19.65 Conveyance No. 1159/1 dated 6.75 Conveyance No. 1159/1 dated 6.75 Conveyance No. 1158/1 dated 6.75 Conveyance No. 1158/1 dated 6.75 Conveyance No. 1102/1 dated 6.85 Conveyance No. 1102/1 dated 6.85 Conveyance No. 1102/1 dated 6.85 Conveyance No. 1163/1 dated 6.85	Description of property perty situated at Village Tofanpur Teh- Derra Bassi Dishail (Punjab) land measuring 347 Kanal 4 Maria (as poort) oveyance No. 637/1 dated	Description of property April

2 10	onveyance No 2240/1 dated	10.00	Kanal	125000.00	1250000.00
	14.08 1995 (10 Kanal 0 Maria)			į į	
- -	Conveyance No. 2241/1 dated	10.00	Kanal	125000.00	1250000,00
	24 08.1995 (10 Kanal O Maria)			ŀ	
_	Conveyance No. 2159/1 dated	10.00	Kanal	125000.00	1250000.00
1	23 OB. 1995 (10 Kanal O Maria)	.0.00			••
		40.00	Kanal	125000.00	1250000.00
15	Conveyance No. 2164/1 dated 22 08.1995 (10 Xanal 0 Maria)	10.00	Kanai	123000.00	123000.00
	22 08.1393 (10 4612) 5 14214,				
16	Conveyance No. 1995 dated	6.65	Kana!	125000.00	831250 00
	27.08.1996 (6 Kanal 13 Maria)				
17	Conveyance No. 1684 dated	3.60	Kanal	125000.00	450000.00
	25.07.1996 (3 Kanal 12 Marta)				
18	Conveyance No. 2776 dated	6.65	Kanal	125000.00	831250.00
	07.11.1996 (6 Kanal 13 Marla)] .		
19	Conveyance No. 3629 dated	110.90	Kana!	125000.00	13862500.00
•-	18 11 1997 (110 Kanal 18				
20	Maria) Conveyance No. 3630 dated	54.60	Kanal	125000.00	6825000.00
	18.11.1997 (54 Kanal 12				
21	Maria) Conveyance No. 3631 dated	39.10	Kanal	125000.00	4887500.00
••	18.11.1997 (39 Kanal 2 Marla)				
_			┼──		
_	Total	347.20	Kanal		43400000.00
				<u> </u>	
	Cost of Land *				43400000.0
	Note: As per the notification of))	4-+ Oses d 01	02 2022 cost of l	and worked out

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(Er Roop Lail)
Valvation Officer
Income Tax Department
Patiala



Fair Market Value

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

Surplus land declared by State of Punjab

Source :- Dr. Namavati Report (Volume No. 9 Page 347)

Property situated at Village Tolanpur Teh- Derra Bassi Distt. SAS Negar Mohali (Punjab) land measuring 347 Kanal 4 Maria (as per Dr. Numavati Report)

Vide (TBA/CDIM/F/17/2023-24/1052756032(1) Dated 11.05.2023

DCIT/ACIT CIRTLE CHANDIGARH

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Compliance of Direction of Hon'ble Supreme Court for valuation of properties related to M/s Golden Forest (India) Ltd group of cases in matter of - M/s Raiganj Consumer Forum Vs Union of India or Others - W.P.(C) No. 188/2004

Property No. 7 - Land Measuring 4233 Kanal 15 Marla or 529.21 Acres in village Sakhpur, Sub-Tehsil Nurpur Bedi, Teh-Sri Anandpur Sahib, District Roopnagar.

S.No.		Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Mahender Singh DCIT/ACIT CIR 1(1) Chandigarh.	293-297	7	Property No. 7:- Land Measuring 4233 Kanal 15 Marla or 529.21 Acres in village Sakhpur, Sub-Tehsil Nurpur Bedi, Teh-Sri Anandpur Sahib, District Roopnagar.	56487800.00	The actual land as per jamabandi is 4233 kanal 16 marla 04 sarsai or 529.23 acres. Hence, the fair market value is calculated for above said area instead of 4233 kanal 15 marla or 529.21 acres as detailed in Annexure-I. It is hereby mentioned that the properties of Golden forest (owned by Punjab Govt.) shared under 74 Khasra Nos 8 12 Khewat No. as mentioned in Jamabandi 2018-19 instead of 72 Nos of plot/land as mentioned in the reference. The location of shares of property of golden forest (owned by Punjab Govt.) under particular Khasra Nos cannot be identified as the proposed lkrarnaama/khangi wand/taksim (तक्सीम) of concerne land is signed between the partner of the land on stam paper but the !krarnaama/khangi wand/taksim (तक्सीम) of land is still not executed by the revenue department

Assistant Valuation Officer
Income Tax Department

Ludhiana

भारत सरकार आयकर विभाग मृत्यांकन अधिकारी पटियाला

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



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

E-mail:vopatiala@rediffmail.com

VALUATION REPORT

Name of Property 1

Property No.2: Total Land 31 Bigha 12 Biswa in name of RK Siyal & Neena Siyal Vill- Meerpur,

Tehsil - Derra Bassi, Distt. Mohali (Punjab)

Purpose 2

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.

Valuation Date 3

24.01.2023

No. of pages of report 4

1 to Pages.

पत्र सः: मू.आ./पटि./Misc./2023-24/25

दिनांक: 19.06.2023

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

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

> मूल्यांकन अधि आयकर कार्यालय पटियाला

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Doct causing it gates if a state of the stat		a sudust a kuada d	the properties	rate no. of list	Name of CCI	1.0
AtameA	noiteulsV	Property Description	10 .0M .12	Property details		1

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

Compliance of Direction of Hon'ble Supreme Court - M/s Raigan) Consumer forum Original - Deria Bassi, Distr. Mohali (Punyah)

(1)

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

or Ors - W.P.(C) No. 18	8/2004	and of RK Sival
of Property:		otal Land 31 Bigha 12 Biswa in name of RK Siyal - Meerpur, Tehsil - Derra Bassi, Distt. Mohali
REFERENCE		
Office from which reference	e received	DCIT/ACIT CIR 1 (1), Chandigarh
Letter no. and date und	der which reference	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
Purpose of valuation		Determination of Fair Market Value of property.
Date(s) for which Valuation is required		24.01.2023
Representative		Concerned revenue department
COLLECTION OF DOC	UMENTS / DETAILS	S AND INSPECTION
Documents/details/informa	ation furnished by	1. Prevaling Collector Rates Notified on dated 01.07.2022 of Village Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2023-24. 2. Sale deed was not available with the concerned officials. 3.Concerned Revenue Department Official, Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data as per their official records.
Date of visit		13.06.2023
Property was visit by the f	following persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE
PROPERTY REFEREN	CE	
Name, number (if any) a location of the property.	address and complete	1. Rosali/Chahi land,Village Mirpura, Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown Khewat/Khatauni No. 48/93 in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/KhatauniNo. has been revised to new 59/58, 60/59/10,61/59,62/59/20, Khatauni No. 98,99,100 & 101 in Revenue Record.
PROPERTY DESCRIP	TION	
Land area		Rosali/Chahi land,Village Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 31 Bigha 12 Biswa
Type of construction and	broad specification	Not applicable
		Not applicable
	REFERENCE Office from which reference Letter no. and date underectived Purpose of valuation Date(s) for which Valuation Representative COLLECTION OF DOC Documents/details/informa Representatives of Revenue Property was visit by the formal property was visit by the formal property. PROPERTY REFEREN Name, number (if any) a location of the property. PROPERTY DESCRIP Land area	of Property: Property No.2:-T & Neena Siyal Vill (Punjab) REFERENCE Office from which reference received Letter no. and date under which reference received Purpose of valuation Date(s) for which Valuation is required Representative COLLECTION OF DOCUMENTS / DETAIL: Documents/details/information furnished by Representatives of Revenue Department Date of visit Property was visit by the following persons: PROPERTY REFERENCE Name, number (if any) address and complete location of the property.

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ehsil	- Derra Bassi, Distt. Honaii (1 20)2-7	in name of RK Siyal & Neena Siyal Vill- Meerpur,
6	METHOD OF VALUATION	Land and building method (Collector Rates of
6.1	Method adopted	nroperty)
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	t/Khatauni No. 58/93 in reference received from the
	DCIT/ACIT CIR 1 (1), Chandigarii. Howeve khewat/khatauni/khasra No. has been revise	t/Khatauni No. 58/93 in Teleferica 755 found that old er, during visit of subject property it is found to be a subject property in the subject property in the subject property is subject property in the subject property in the subject property is subject property in the subject property in the subject property is subject property in the subject property in the subject property is subject property in the
	98,99,100 & 101 in Revenue Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes of the reference letter and supplied by Revenue SAS Nagar Mohali. As per the revenue record that valuation report is being prepared as published. 4. Hence the valuation report was prepared.	available with the concerned officials. Out to 31 Bigha12 Biswa as per the record received from Use Department, Village Meerpur Teh - Derra Bassi Distt. In the RK Siyal has only 1 Bigha 9 Biswa land. However In the reference received i.e for total land 31 Bigha 12
7	98,99,100 & 101 in Revenue Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes of the reference letter and supplied by Revenue SAS Nagar Mohali. As per the revenue record that valuation report is being prepared as prepared Biswa. 4. Hence the valuation report was prepared (1) Chandingarh RATES ADOPTED FOR VALUATION	available with the concerned officials. Out to 31 Bigha12 Biswa as per the record received from the Department, Village Meerpur Teh - Derra Bassi Distt. In the RK Siyal has only 1 Bigha 9 Biswa land. However, the reference received i.e for total land 31 Bigha 12 on the basis of reference received from DCIT/ACIT CIR.
7.1	98,99,100 & 101 in Revenue Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes of the reference letter and supplied by Revenue SAS Nagar Mohali. As per the revenue record that valuation report is being prepared as published. 4. Hence the valuation report was prepared (1) Chandidarh. RATES ADOPTED FOR VALUATION	available with the concerned officials. Dut to 31 Bigha12 Biswa as per the record received from the Department, Village Meerpur Teh - Derra Bassi Distt. District the RK Siyal has only 1 Bigha 9 Biswa land. However the reference received i.e for total land 31 Bigha 12 on the basis of reference received from DCIT/ACIT CIR District SAS Nagar Mohali, for Year 2022-23 related to
	98,99,100 & 101 in Revenue Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes of the reference letter and supplied by Revenue SAS Nagar Mohali. As per the revenue record that valuation report is being prepared as pairs as a subject of the valuation report was prepared (1) Chandidarh RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	available with the concerned officials. Out to 31 Bigha12 Biswa as per the record received from the Department, Village Meerpur Teh - Derra Bassi Distt. In the RK Siyal has only 1 Bigha 9 Biswa land. However the reference received i.e for total land 31 Bigha 12 on the basis of reference received from DCIT/ACIT CIR. In the prevaling Collector Rates Notified on dated 01.07.2022 of Village Meerpur Teh - Derra Bassi Distt. SAS Nagar Mohali. for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
7.1	98,99,100 & 101 in Revenue Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes of the reference letter and supplied by Revenue SAS Nagar Mohali. As per the revenue record that valuation report is being prepared as pairs as a subject of the valuation report was prepared (1) Chandidarh RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	available with the concerned officials. Out to 31 Bigha12 Biswa as per the record received from the Department, Village Meerpur Teh - Derra Bassi Distt. In the RK Siyal has only 1 Bigha 9 Biswa land. However the reference received i.e for total land 31 Bigha 12 on the basis of reference received from DCIT/ACIT CIR. In the prevaling Collector Rates Notified on dated 01.07.2022 of Village Meerpur Teh - Derra Bassi Distt. SAS Nagar Mohali. for Year 2022-23 related to subject property has been adopted for arriving at the

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Income Tax Department Patiala

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Fair Market Value of Property

Property No.2:- Total Land 31 Bigha 12 Biswa in name of RK Siyal & Neena Siyal Vill- Meerpur, Tehsil -

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

Nagar Mohali for Year 2022-23

		Arèa	Unit	Rates	Amount
No.	Description of property Property No.2:- Land in Village – Meerpur, teh	ell- Derra Bass	i, Distt. S.A.	S Nagar	
A	Property No.2 :- Land in Village - Meerpur, ten	howat No. 59	/58.		
	Property No.2 :- Land in Village - Meerpal, tox Mohali(Punjab) measuring 31 Bigha 12 Biswa K	100 8 101 Kh	asra		
					_
ļ	60/59/10,61/59,62/59/20, Kilatasiii no.503,504,510,511,512,513 min,672/508,718,	1303 Kitte U			
	Khewat No. 59/58 & Khatauni No. 98		 -	1500000.00	1785000.00
		1.19	acre	1500000.00	1275000.00
1	Khasra No. 503 = 5.70 bigha	0.85	acre		855000.00
_2	Khasra No.504 = 4.10 bigha	0.57	acre	1500000.00	033000,
3	Khasra No. 510 = 2.75 bigha	<u> </u>			630000.00
		0.42	acre	1500000.00	630000.00
4	khasra No. 511/1 = 2.00 bigha	0.42	acre	1500000.00	630000.00
5	khasra No. 512/1 = 2.00 bigha		۱ ۱		
		0.83	acre	1500000.00	1245000.00
6	khasra No. 718/509 = 4.00 bigha				
	Khewat No.60/59/10 & Khatauni No. 99				
		0.79	acre	1500000.00	1185000.00
7	khasra No.513 min = 3.80 bigha	1 1			.
	Khewat No.61/59 & Khatauni No. 100	0!30	acre	1500000.00	450000.00
- 8	khasra No. 672/508 = 1.45 bigha	0:30	2010		
_ _ _	Khewat No.62/59/20 & Khatauni No. 101	<u> </u>	 	1500000.00	510000.00
9	khasra No. 513 min = 1.65 bigha	0.34	acre	1500000.00	630000.00
10	khasra No. 511 min = 2.00 bigha	0.42	acre	1500000.00	675000.00
	khasra No. 512 = 2.15 bigha	0.45	acre	1300000.00	-
11_	Kilasia No. 312		 	}	9870000.00
	Total	6.58_	acre		
					9870000.00
	Cost of Land	<u>-</u>			
	(0): 0:	<u> </u>	2000 15-1-	nd tune is either ro	sali or chahi in
 	Note: As per the notification of collector Rate	s Dated 01.07.	2022, the la	nu type is either to.	
	respective of Khewat.	-			

Valuation Officer Income Tax Department Patiala

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

Name of Property 1

Property No.4 :- Land situated in village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab) (20 Bigha 11 Biswas). Detail of Land: Khasra Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80

Purpose 2

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.

Valuation Date 3

24.01.2023

No. of pages of report 4

1 to 5 Pages.

पत्र सः: मू-आ./पटि./Misc./2023-24/26

दिनांक: 19.06.2023

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

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

> मूल्यांकन 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

Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark The subjected Property is currently owned by the
1	Pr. CCIT Chandigarh	20 Bigha 11 Biswas Page No. 275	4	Property No.4:- Land situated in village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab) (20 Bigha 11 Biswas). Detail of Land: Khasra Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80	•	GFIL. as per revenue record.
				Khewat No. 53/51 min & Khatauni No. 107 (2 Bigha 5 Biswa) Khewat No. 53/51 min & Khatauni No. 107 (4 Bigha 0 Biswa) Khewat No.86/85 & Khatauni No. 182 (2 Bigha 0 Biswa)	936000.00 1660000.00 832000.0	<u>-</u> <u></u>
				Khewat No.86/85 & Khatauni No. 190 (1 Bigha 8 Biswa)	580000.0	0

1	Khewat No.86/85 & Khatauni No.		
	l ·	l	
		1040000.00	
	Khewat No.86/85 & Khatauni No.		
	I I		
	135 (13.5.1	1660000.00	
	Khewat No.86/85 & Khatauni No.		
	150 (1 bigins 5 biswey	520000.00	
	os (os a vhannusi No	32000.00	
•			
	190 (1 Bigha 10 Biswa)	52000000	
	[620000.00	
1	Khewat No.86/85 & Khatauni No.		
1	190 (1 Bigha 13 Biswa)		
	1	680000.00	
			
	Total	8528000.00	
		190 (2 Bigha 10 Biswa) Khewat No.86/85 & Khatauni No. 190 (4 Bigha 0 Biswa) Khewat No.86/85 & Khatauni No. 190 (1 Bigha 5 Biswa) Khewat No.86/85 & Khatauni No. 190 (1 Bigha 10 Biswa) Khewat No.86/85 & Khatauni No. 190 (1 Bigha 13 Biswa)	190 (2 Bigha 10 Biswa) Khewat No.86/85 & Khatauni No. 190 (4 Bigha 0 Biswa) 1660000.00 Khewat No.86/85 & Khatauni No. 190 (1 Bigha 5 Biswa) 520000.00 Khewat No.86/85 & Khatauni No. 190 (1 Bigha 10 Biswa) 620000.00 Khewat No.86/85 & Khatauni No. 190 (1 Bigha 13 Biswa) 680000.00

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

REFERENCE Office from which reference Letter no, and date und received Purpose of valuation Date(s) for which Valuation	er which reference	ITBA/ 11.05 Deter	/ACIT CIR 1 (1), Chandigarh /COM/F/17/2023-24/1052756032(1) Dated 5.2023 rmination of Fair Market Value of property.				
Letter no, and date und received Purpose of valuation	er which reference	ITBA/ 11.05 Deter	/COM/F/17/2023-24/1052756032(1) Dated 5.2023				
received Purpose of valuation		11.05 Deter	5.2023				
·	is required	<u> </u>	rmination of Fair Market Value of property.				
Date(s) for which Valuation	is required	24.01					
		24.01.2023					
<u>Representative</u>		Conc	terned revenue department Karnail Singh Patwari				
COLLECTION OF DOC	DLLECTION OF DOCUMENTS / DETAILS AND INSPECTION						
		of Vi Naga deed Dep Nag	revaling Collector Rates Notified on dated 01.07.2022 illage Rampur bahal, Tehsil Derra Bassi Distt. SAS ar Mohali for Year 2022-23. 2. Sale d was not available with the concerned officials. 3.Concerned Revenue partment Official, Nimbua, Tehsil Derra Bassi Distt. SAS par Mohali (Pb.) Shown data during Joint visit as per ir official records.				
Date of visit		12.0	06.2023				
Property was visit by the	following persons	2.E	r. Roop Lal,VO r. Amar Singh, AVO r. Ashwini Kumar, JE				
			the data of the Court Parket Taket David David				
Name, number (if any) location of the property.	address and complete	Disi 2. 1 40/ (1) it is rev	Chahi land, Village Rampur Bahal, Tehsil Derra Bassi sit. SAS Nagar Mohali. The subject property is shown in khewat No. 65/148 & /80 in reference received from the DCIT/ACIT CIR 1), Chandigarh. However, during visit of subject property is found that old khewat No. 66/148 & 40/80 has been vised to new khewat No.53/51min & 86/85 in Revenue ecord.				
PROPERTY DESCRI	PTION						
Land area	_		nahi land,Village Rampur Bahal, Tehsil Derra Bassi Distt. AS Nagar Mohali. of Area 20 Bigha 11 Biswa				
Type of construction and	d broad specification	No	ot applicable				
Period of Construction		No	ot applicable				
	COLLECTION OF DOC Documents/details/informa Representatives of Revenu Date of visit Property was visit by the PROPERTY REFEREN Name, number (if any) location of the property. PROPERTY DESCRII Land area	COLLECTION OF DOCUMENTS / DETAILS Documents/details/information furnished by Representatives of Revenue Department Date of visit Property was visit by the following persons PROPERTY REFERENCE Name, number (if any) address and complete location of the property. PROPERTY DESCRIPTION Land area Type of construction and broad specification	COLLECTION OF DOCUMENTS / DETAILS AND Documents/details/information furnished by Representatives of Revenue Department Date of visit Property was visit by the following persons 1.E 2.E 3.E PROPERTY REFERENCE Name, number (if any) address and complete location of the property. PROPERTY DESCRIPTION Land area Cray Type of construction and broad specification Note that the property is a specification of the property.				



6/14	8 and 40/80 METHOD OF VALUATION	f Land : Khasra Nos. 21//1(1-8),9(2-10),04. 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No.				
6.1	Method adopted	Land and building method (Collector Rates of property) This is most appropriate method adopted to				
6.2	Reason in support of the method adopted	This is most appopriate method adopted the determine Fair Market Value of the property under the given circumstances				
6.3	Observations or Qualifications	at No. 66/148 & 40/80 in reference received from the r, during visit of subject property it is found that old sed to new khewat No.53/51min & 86/85 in Revenue				
	Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes reference letter and supplied by Revenue De SAS Nagar Mohali. However tha valuation report was prepared.					
7	Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes reference letter and supplied by Revenue De SAS Nagar Mohali. However tha valuation regulation report was prepared (1) Chandinarh. RATES ADOPTED FOR VALUATION	available with the concerned officials. to 20 Bigha 11 Biswa as per the record received from partment, Village Rampur Bahal Teh - Derra Bassi Distribution is being prepared as per the reference received. I on the basis of reference received from DCIT/ACIT Climate in the basis of reference received and acted				
7.1	Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes reference letter and supplied by Revenue De SAS Nagar Mohali. However tha valuation regulation report was prepared (1) Chandinach. RATES ADOPTED FOR VALUATION	available with the concerned officials. to 20 Bigha 11 Biswa as per the record received from epartment, Village Rampur Bahal Teh - Derra Bassi Distrements being prepared as per the reference received.				
	Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes reference letter and supplied by Revenue De SAS Nagar Mohali. However tha valuation report was prepared (1) Chandinach. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	available with the concerned officials. to 20 Bigha 11 Biswa as per the record received from partment, Village Rampur Bahal Teh - Derra Bassi Distrement is being prepared as per the reference received. I on the basis of reference received from DCIT/ACIT Clipper Prevaling Collector Rates Notified on dated 01.07.2022 of Village Rampur Bahal Teh - Derra Bassi Distt. SAS Nagar Mohali, for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property				
7.1	Record. 2. Sale deed of the subject property was not 3. The area of the subject property comes reference letter and supplied by Revenue De SAS Nagar Mohali. However tha valuation report was prepared (1) Chandinach. RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property.	available with the concerned officials. to 20 Bigha 11 Biswa as per the record received from partment, Village Rampur Bahal Teh - Derra Bassi Distrement is being prepared as per the reference received. I on the basis of reference received from DCIT/ACIT CII Prevaling Collector Rates Notified on dated 01.07.2022 of Village Rampur Bahal Teh - Derra Bassi Distt. SAS Nagar Mohali, for Year 2022-23				

The state of

ko (n (Se. Roop Lal)
Valuation Officer
Income Tax Department
Patiala



Fair Market Value of Property

Punjab) (20 Bigha 11 Biswas). Detail of Land: Khasra Nos. 21//1(1-8),9(2-10),10,10[4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80

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

- 11 -	Description of property	Area	Unit	Rates	Amount	
A A	Property No.4: Land situated in village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab) (20 Bigha 11 Biswas). Detail of Land: Khasra Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in					
	khewat khasra No. 66/148 and 40/80 Khewat No. 53/51 min & Khatauni No. 107					
1	Khasra No. 21//16 = 2.25 bigha	0.47	acre	2000000.00	936000.00	
<u> -</u> -	Khasra No.21//24 = 4.00 bigha	0.83	acre	2000000.00	1660000.00	
<u></u>	Khewat No.86/85 & Khatauni No. 182					
3	khasra No.21//17/1 = 2.00 bigha	0.42	acre	2000000.00	832000.00	
<u> </u>	Khewat No.86/85 & Khatauni No. 190					
4	khasra No.21//1 = 1.40 bigha	0.29	acre	2000000.00	580000.00	
<u></u>	khasra No. 21//9 = 2.50 bigha	0.52	acre	2000000.00	1040000.00	
<u>-</u>	khasra No. 21//10 = 4.00 bigha	0.83	acre	2000000.00	1660000.00	
7	khasra No. 21//12/1 = 1.25 bigha	0.26	acre	2000000.00	520000.00	
<u>.</u> 8	khasra No. 21//13/2 = 1.50 bigha	0.31	acre	2000000.00	620000.00	
9	khasra No. 21//14 = 1.65 bigha	0.34	acre	2000000.00	680000.00	
	Total	4.26	acre	<u>-</u>	8528000.0	
_	Cost of Land					

1/2 /Z

ı

(ÈR. Beop Lal) Valuation Officer Income Tax Department Patiala

By Speed Post/E-mail.

भारत सरकार आयकर विभाग मूल्यांकन अधिकारी पटियाला

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Government of India Income Tax Department Valuation Officer Patiala

Ph: 0175-2200346

E-mail:vopatiala@rediffmail.com

VALUATION REPORT

Name of Property

Property No. 6 :- Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land enclosed.

2 Purpose

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

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to \mathcal{Y} Pages.

पत्र सः: मू-आ./पटि./Misc./2023-24/27

दि<u>नांक:19.05.2023</u>

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

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

ं मूल्यांकन अधिकारी आयकर कार्यालय पटियाला

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

Property No. 6 - Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab), Detail of Land enclosed.

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	15 Bigha 3.50 Biswa Page No. 290 to 292	6	Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Decra Bassi, District S.A.S. Nagar Mohali. Detail of Land enclosed.		The subjected Property is currently owned by Punjab Sarkar as per revenue record.
	!			Khewat No. 55/51 & Khatauni No. 91 (2 Bigha O Biswa)	840000.00	
				Khewat No. 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa)	840000.00	
				Khewat No. 55/51 & Khatauni No. 91 (1 Bigha 19 Biswa)	820000.00	
				Khewat No. 55/51 & Khatauni No. 91 (2 Bigha O Biswa)	840000.00	
				Khewat No. 55/51 & Khatauni No. 91 (2 Bigha O Biswa)	840000.00	
			Khewat No. 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) 840000.00	<u>)</u>		
				Khewat No. 55/51 & Khatauni No. 91 (2 Bigha O Biswa)	840000.00	3
				Khewat No. 55/51 & Khatauni No. 91 (1 Bigha 4.50 Biswa)	520000.00	0
				Total	6380000.0	

- 1

PARD

(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

uai9 (or Ors - W.P.(C) No.		Land Measuring 15 Bigha 7 Biswa in village Dhir				
lame	of Property:	Property No. 6 :- L Majra, Tehsil Derra Detail of Land enc	a Dassi, District Silver				
1	REFERENCE						
1,1	Office from which ref	erence received	DCIT/ACIT CIR1(1) CHANDIGARH				
1.2	Letter no. and date received	under which reference	Vide ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023 Determination of Fair Market Value of property.				
1.3	Purpose of valuation						
1.4	Date(s) for which Val	uation is required	24.01.2023				
2	Representative		Concerned revenue department Patwari Sh. Karnail Singh				
3	COLLECTION OF D	OCUMENTS / DETAILS	ANDINSPECTION				
3.1	Documents/details/in Representatives of R	formation furnished by	1. Prevaling 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 REFER	RENCE					
4.1		f any) address and	Dakar Land in Village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. Subject property is shown in Khewat/Khatauni no 55/91, in the reference received i.e in Jamabandi 2017-18 from Revenue Record.				
5	PROPERTY DESC	RIPTION					
5.1			Dakar Land in Village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 15 Bigha 3.50 Biswa				
5.2	Type of construction	n and broad specification	Not applicable				
	1						

		Tobell Derra Bassi,					
горен	ty No. 6 :- Land Measuring 15 Bigha 7 Big	swa in village Dhire Majra, Tehsil Derra Bassi, Land enclosed.					
ISTTIC	t S.A.S. Nagar Monail (Pull) aby: Detail	Land enclosed.					
	METHOD OF VALUATION	Land and building method (Collector Rates of					
6.1	Method adopted	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					
	Charactions or Qualifications						
6.3	Observations or Qualifications 1. The subject property is shown in Khewat no 55/91, khatauni No. 91 in Jamabandi 2017-18 from						
Į.	Revenue Record.						
	Revenue Record. 2. Sale deed of the subject property was not available with the concerned officials. 3. Sale deed of the subject property was not available with the concerned officials.						
	I see the compensation of the 15 Bigna 3.30 biswa as per the						
	I Della Dassi Distriction						
	Hence the valuation report was prepared	on the basis of reference received from DCIT/ACIT CI					
	(1) Chandigath.						
7	RATES ADOPTED FOR VALUATION	Prevaling Collector Rates Notified on dated					
7.1	Standard rates adopted as per subject property.	Prevaling Collector Nates Notifice 101.07.2022 of Village Dhire Majra, Tehsil Derra 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 "Dakar Land has been worked out as under."						
	The Fair Market Value of the subject property						
1	Date of Valuation	Fair Market Value of property					
		, , <u> </u>					
1. No	Date of various.						

They

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

Annexure-l

Fair Market Value of Property

Property No. 6:- Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land enclosed.

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

		Area	Unit	Rates	Amount	
S.No.	Description of property					
	Property No. 6 :- Land Measuring					
	Property No. 6:- Land Measurli Majra, Tehsil Derra Bassi, Distri					
	luand enclosed.		<u> </u>			
	As per Jamabandi Khewat No. 5	55/51 &		1		
	Khatauni No. 91		+	2000000.00	840000.00	
1	Khasra No. 500 (2.00 Bigha)	0.42	Acre	2000000		
•	,				840000.00	
	Khasra No. 501 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00	
2	Knasra No. 301 (2:00 5:805)			<u> </u>		
	1 10 10 10	0.41	Acre	2000000.00	820000.00	
3	Khasra No. 495 (1Bigha 19	0.42		.		
	Biswa)					
		<u> </u>	Acre	2000000.00	840000.00	
4	Khasra No. 496 (2.00 Bigha)	0.42	, Ace			
			<u> </u>	2000000.00	840000.00	
-5	Khasra No. 497 (2.00 Bigha)	0.42	Acre	2000000.00	9 1221	
•		ļ <u> </u>		, , , , , , , , , , , , , , , , , , ,	840000.00	
_ _ _	Khasra No. 498 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00	
0	Kildsie No. 150 (=155)		l	<u> </u>		
	Khasra No. 499 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00	
7	Knasra No. 455 (2:00 5:8:07	!				
	700 to 51 sho A	0.26	Acre	2000000.00	520000.00	
8	Khasra No. 502 (1 Bigha 4	0.20			ļ	
	Biswa 10 Biswasi)			!	1	
		0.4005	A ===	<u> </u>	6380000.00	
	Total	3.1900	Acre	i	<u> </u>	
	 	L		<u> </u>		
	<u></u>	<u>-'-</u>	6380000.00			
	Cost of Land	,				
		nd worked out				
	Note: As per the notification of	collector Rat	es Dated UI	[,U7,ZUZZ, COSC OF IC	IIIO MOLACO GOL	
				<u> </u>		
				.1	\sim $^{\prime}$	

Valuation Officer Income Tax Department Patiala

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 No.1: Farm Land in Peer Machala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed

2 Purpose

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

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 4 Pages.

पत्र सः: मू.आ./पटि./Misc./2023-24/ 24

दिनांक:। 906.2023

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

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

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

Property No.1 . Farm Land in Peer Machala Tehsil - Derra Bassi, Distr. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land

nclos S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark The subjected Property is currently owned by the
1	PR. CCI1 Chandigath	164 Bigha 16 Biswa Page No. 269 to 271	i	Farm Land in peer Mashala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali, Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed		Punjab Sarkar
:				Khewat No.25/20 & khatauni No. 30 (3 Bigha 15 Biswa)	15600000.00	
				Khewat No.25/20 & khatauni No. 31 (3 Bigha 15 Biswa)	15600000.00	
			!	Khewat No.25/20 & khatauni No. 31 (O Bigha 8 Biswa) Khewat No. 33/28 &	. 1600000.00	
				Khatauni No. 48 (5 Bigha 8 Biswa) Khewat No. 56/51 &	23800000.00	
				Khatauni No. 74 (18 Bigha 5 Biswa) Khewat No. 56/51 &	76400000.00	
				Khatauni No. 75 (15 Bigha 3 Biswa) Khewat No. 80/76 &	Na) 63200000.00 Wat No. 80/76 &	
		Khewat No. 80/76 &	16600000.00			
				Khatauni No. 103 (5 Bigha 10 Biswa) khewat No.89/25 & khatauni	23000000.00	
			 	No. 112 marked as 1 (H) (106 Bigha S Biswa)	451333333.00	
	<u> </u>	 	· · - · - · -	Total	687133333.00	(and

Income Tax Department Patiala



VALUATION REPORT Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of

dia or Ors - W.P.(C) No. 188/2004 Ime of Property: Distt. SAS Nagar M Biswa) details of la		Diett SAS Nagar M	Farm Land in Peer Machala Tehsil - Derra Bassi, Mohali (Punjab). Land 34.33 acre (164 Bigha 16 land enclosed					
1	REFERENCE		DCIT/ACIT CIR 1 (1), Chandigarh					
1.1	Office from which refer	ence received	DC11/ACT CIX 1 (1)/ CHANGES					
	Letter no. and date received	under which reference	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05 2023 Determination of Fair Market Value of property.					
1.3	Purpose of valuation		Determination of Fair Flanket Value V					
1.4	A Maluation is required		24.01.2023					
2	Representative		Representative of Revenue Department Gurjant Singh Patwari					
	COLLECTION OF D	OCUMENTS / DETAIL	LS AND INSPECTION					
3.1	Documents/details/inf Representatives of Re	ormation furnished by	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Peer Machala, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2023-24. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Peer Machala, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data during Joint visit as per their official records.					
	Date of visit		13.06.2023					
3.2	I =	the following persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE					
4	PROPERTY REFE	RENCE	No New York Name of Machala SubTensil					
4.1	Name, number (if a location of the prope	my) address and complete	1. Chahi or Gair Mumkin, Village Peer Machala, SubTensil Zirakpur Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown by various khasra no. in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/khatauni No. has been revised to new no viz. 25/30,25/31,33/48,56/74,56/75,80/103,89/112 in Revenue Record.					
5	PROPERTY DES	CRIPTION						
5.1	1 Land area		Chahi or Gair Mumkin land,Village Peer Machala Sub Tehsil • Zirakpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 164 Bigha 16 Biswa					
5.	2 Type of construction	n and broad specification						
1-	3 Period of Construct	ion	Not applicable					

VALUATION property of the method adopted property is shown by various will be a specific to new no viz. 25/30,25/31, eed was not available with the confidence of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property as per the port is being prepared as per the che visit on 13.06.2023 it was for the visit on 13.06.2023 it was for the valuation report was prepared.	Land and building method (Collector Rates of property) This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances khasra no. in reference received from the DCIT/ACIT CIR subject property it is found that old Khewat/khatauni No. 33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. Out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received.					
VALUATION property of the method adopted property is shown by various will be a specific to new no viz. 25/30,25/31, eed was not available with the confidence of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property as per the port is being prepared as per the che visit on 13.06.2023 it was for the visit on 13.06.2023 it was for the valuation report was prepared.	Land and building method (Collector Rates of property) This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances khasra no. in reference received from the DCIT/ACIT CIR subject property it is found that old Khewat/khatauni No. 33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received.					
valuation property of the method adopted ins or Qualifications the property is shown by various will be to new no viz. 25/30,25/31, and to seed was not available with the confidence of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property as per the port is being prepared as per the the visit on 13.06.2023 it was for the visit on 13.06.2023 it was for the valuation report was prepared.	Land and building method (Collector Rates of property) This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances khasra no. in reference received from the DCIT/ACIT CIR subject property it is found that old Khewat/khatauni No. 33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. Out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received.					
pport of the method adopted ns or Qualifications t property is shown by various key digarh. However, during visit of so vised to new no viz. 25/30,25/31, eed was not available with the conference of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the subject property comes of the visit on 13.06.2023 it was for the visit on 13.06.2023 it was for the valuation report was prepared	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances khasra no. in reference received from the DCIT/ACIT CIR subject property it is found that old Khewat/khatauni No. 33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. Out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt, SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received.					
ns or Qualifications It property is shown by various keligarh. However, during visit of sylised to new no viz. 25/30,25/31, eed was not available with the conference of the subject property comes of partment, Village Peer Machala his on lesser side from the resport is being prepared as per the che visit on 13.06.2023 it was for evaluation report was prepared	khasra no. in reference received from the DCIT/ACIT CIR subject property it is found that old Khewat/khatauni No. ,33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received.					
t property is shown by various kingarh. However, during visit of sylvised to new no viz. 25/30,25/31, eed was not available with the confidence of the subject property comes of partment, Village Peer Machala his on lesser side from the resport is being prepared as per the che visit on 13.06.2023 it was for example to the valuation report was prepared evaluation report was prepared	,33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt, SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received. bund that most of the area had been encroached by the					
t property is shown by various kingarh. However, during visit of sylvised to new no viz. 25/30,25/31, eed was not available with the confidence of the subject property comes of partment, Village Peer Machala his on lesser side from the resport is being prepared as per the che visit on 13.06.2023 it was for example to the valuation report was prepared evaluation report was prepared	,33/48,56/74,56/75,80/103,89/112 in Revenue Record. concerned officials. out to 164 Bigha 10 Biswa as per the record supplied by Sub Teh - Zirakpur Teh - Derra bassi Distt, SAS Nagar eceived reference i.e. 164 Bigha 16 Biswa. However that e reference received. bund that most of the area had been encroached by the					
3. The area of the subject property comes out to 104 bight. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department, Village Peer Machala Sub Teh - Derra bassi Distt. SAS Nagar Revenue Department Departmen						
OPTED FOR VALUATION ates adopted as per subject	Prevaling Collector Rates Notified on dated 01.07.2022 of Village Peer Machala Sub The - Zirakpur 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.					
<u>N</u>	IChabi or Cair Mumkin land has been					
arket Value of the subject pro	perty known as "Chahi or Gair Mumkin land, has been					
	Fair Market Value of property					
Date of Anidation						
	In the subject property of the subject property as under. Date of Valuation					

to,

(ER Roop Lal)

Valuation Officer

Income Tax Department

Patiala

(4)

Fair Market Value of Property

Property No.1: Farm Land in Peer Machala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land

34.33 acre (164 Bigha 16 Biswa) details of land enclosed

Collector Rates Notified on dated 01.07.2022 of Village Peer Mashala, Tehsil Derra Bassi Distt.

S.A.S. Nagar Mohali for Year 2022-23

— - -	Description of property	Area	Unit	Rates	Amount
.No.	Property No.1 :- Farm Land In Peer Machala Tehsi				
	(Punjab). Land 34.33 acre (164 Bigha 16 Biswa) de				
		0.78	acre	20000000.00	15600000.00
1	Khewat No.25/20 & khatauni No. 30 (3 Bigha	U.7a			
	15 Biswa)		 	20000000.00	15600000.00
2	Khewat No.25/20 & khatauni No. 31 (3 Bigha	0.78	acre	2000000000	
	15 Biswa)		 	20000000.00	1600000.00
3	Khewat No.25/20 & khatauni No. 31 (O Bigha 8	0.08	acre	200000000	
	Biswa)		 -	20000000.00	23800000.00
4	Khewat No. 33/28 & Khatauni No. 48 (5 Bigha	1.19	acre	20000000.00	2,5000000.00
	8 8iswa)	<u>'</u>			76400000.00
	Khewat No. 56/51 & Khatauni No. 74 (18 Bigha	3.82 .	acre	20000000.00	76400000,00
•	5 Biswa)		 -	20000000000	63200000.00
6	Khewat No. 56/51 & Khatauni No. 75 (15 Bigha	3.16	acre	20000000.00	03200000.00
	3 Biswa)			20000000000	16600000.00
7	Khewat No. 80/76 & Khatauni No. 103 (4 Bigha	0.83	acre	20000000.00	100000000
	0 Biswa)	<u> </u>		<u> </u>	
8	Khewat No. 80/76 & Khatauni No. 103 (5 Bigha	1.15	acre	20000000.00	23000000.00
•	10 Biswa)				
9	khewat No.89/25 & khatauni No. 112 marked	22,57	acre	20000000.00	4513333333.00
,	as 1 (H) (108 Bigha 6 Biswa)	İ			
_	133 T (11) (100 D.B.M. C D.M. L)		 	 	
		34.36	acre		687133333.00
	Total	34.30_	acre_	1	
		 }			687133333.00
	Cost of Land	- -			<u> </u>
	Note: As per the notification of collector Rates D	nted 01 07	2022 the la	nd type is either ch	ahi or gair mumki
	Note: As per the notification of collector kates u	ateu 01.07.	TOTE, the la	tio type is a sittle at	

10cm

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