



ABSTRACT OF COST**Description of Land :**

Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawali, Tehsil & District-Gurgaon (Haryana)

Khewat No.287, Khatoni No.326, Musteel No.40, Killa No.3 (7-11), 4/2/2(7-3), 11(5-3), 9 (8-0), Total Kitta 4, Total Area 27 Kanal 17 Marla's 80/557 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	4	0	0.500	75,00,000	37,50,000
					Total	37,50,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
6	CCIT Panchkula	354		Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawall, Tehsil & District- Gurgaon (Haryana)		
		355	2	Khewat No.287,Khatoni No.326, Musteel No.40,Killa No.3 (7-11), 4/2/2(7-3),11(5-3), Total Kitta 3,Total Area 19 Kanal 17 Marla's 80/397 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.	37,50,000	See Sub-Annexure 9 (A) & (B) for Details. Description of Land has been verified by the Halka Patwarl and found correct.

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property Is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property Is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrwall, Tehsil & District-Gurgaon (Haryana)
Khewat No.287,Khatoni No.326, Musteel No.40,Killa No.3 (7-11), 4/2/2(7-3),11(5-3), Total Kitta 3,Total Area 19 Kanal 17 Marla's 80/397 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 9 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- Reference to sale instances / land rate data relied on and their relevance : Prevalling Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 9 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 37,50,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawali, Tehsil & District-Gurgaon (Haryana)

Khewat No.287, Khatoni No.326, Musteel No.40, Killa No.3 (7-11), 4/2/2(7-3), 11(5-3), Total Kitta 3, Total Area 19 Kanal 17 Marla's 80/397 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	4	0	0.500	75,00,000	37,50,000
	Total					37,50,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhaswan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
6	CCIT Panchkula	354		Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawali, Tehsil & District-Gurgaon (Haryana)		
		355	3	Khewat No.287, Khatoni No.326, Musteel No.40, Killa No.8/2 (7-17), 7/2/2/2(2-4), Total Kitta 2, Total Area 10 Kanal 1 Marla's share 80/201 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.	37,50,000	See Sub-Annexure 10 (A) & (B) for Details. Description of Land has been verified by the Halka Patwari and found correct.

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Haika Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.

Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawali, Tehsil & District-Gurgaon (Haryana)

Khewat No.287, Khatoni No.326, Musteel No.40, Killa No.8/2 (7-17), 7/2/2/2(2-4), Total Kitta 2, Total Area 10 Kanal
1 Marla's share 80/201 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 10 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 10 (B)
- 8.3 Standard plinth area rates adopted plus/minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 37,50,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawall, Tehsil & District-Gurgaon (Haryana)

Khewat No.287,Khatoni No.326, Musteel No.40,Killa No.8/2 (7-17), 7/2/2/2(2-4),Total Kitta 2,Total Area10 Kanal 1 Marla's share 80/201 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (in Rupees)
		Kanal	Marla			
1-	Cost of Agriculture Land	4	0	0.500	75,00,000	37,50,000
	Total					37,50,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Asykar Bhatiana
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
7	CCIT Panchkula	356		Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.		
		357	1	Khewat No.55, Khatoni No.70, Khasra Nos. 5//20/2-16,21/5-12, 6//24/2/3- 12, 25/8-0, Kitte 4, Measuring 20 Kanal 0 Marla in which GPL and GTRDL holds 21/136 share equivalent to 3 Kanal 2 Marla and Khasra Nos.6//8/2-9, 13/7-18, 14/4-9,16/7-13,17/1/7-13, 18/8-0, Kitte 6, Measuring 38 Kanal 2 Marla in which GPL holds 25/238 share equivalent to 4 Kanal 0 Marla total land is 7 Kanal 2 Marla.	51,50,400	See Sub-Annexure 11 (A) & (B) for Details

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
 VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 11 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.

Khewat No.55, Khatoni No.70, Khasra Nos. 5//20/2-16,21/5-12, 6//24/2/3- 12, 25/8-0, Kitta 4, Measuring 20 Kanal 0 Marla in which GPL and GTRDL holds 21/136 share equivalent to 3 Kanal 2 Marla and Khasra Nos.6//8/2-9, 13/7-18, 14/4-9,16/7-13,17/1/7-13, 18/8-0, Kitta 6, Measuring 38 Kanal 2 Marla in which GPL holds 25/238 share equivalent to 4 Kanal 0 Marla total land is 7 Kanal 2 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA.

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 11 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications. : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 11 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra Items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 51,50,400.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana. Khewat No.55, Khatoni No.70, Khasra Nos. 5//20/2-16,21/5-12, 6//24/2/3- 12, 25/8-0, Kitta 4, Measuring 20 Kanal 0 Marla in which GPL and GTRDL holds 21/136 share equivalent to 3 Kanal 2 Marla and Khasra Nos.6//8/2-9, 13/7-18, 14/4-9,16/7-13,17/1/7-13, 18/8-0, Kitta 6, Measuring 38 Kanal 2 Marla in which GPL holds 25/238 share equivalent to 4 Kanal 0 Marla total land is 7 Kanal 2 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	7	2	0.888	58,00,000	51,50,400
	Total					51,50,400

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
7	CCIT Panchkula	356		Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.		
		357	2	Khasra No.13/1/1/6-0, 1/2/2-0,10/1/6-13, 9/20/8-0, 21/8-0, 22/1/1-0,Kitte 6, Measuring 31 Kanal 13 Marla in which GPL and GTRDL holds 21/136 share equivalent to 4 Kanal 18 Marla.	35,55,400	See Sub-Annexure 12 (A) & (B) for Details

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 12 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITOW-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.
Khasra No.13//1/1/6-0, 1/2/2-0,10/1/6-13, 9//20/8-0, 21/8-0, 22/1/1-0, Kitta 6, Measuring 31 Kanal 13 Marla in which GPL and GTRDL holds 21/136 share equivalent to 4 Kanal 18 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 12 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned Increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, if so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 12 (B)
- 8.3 Standard plinth area rates adopted plus/minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 35,55,400.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.
 Khasra No.13//1/1/6-0, 1/2/2-0,10/1/6-13, 9//20/8-0, 21/8-0, 22/1/1-0, Kitta 6, Measuring 31 Kanal 13 Marla in which GPL and GTRDL holds 21/136 share equivalent to 4 Kanal 18 Marla.

S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (in Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	4	18	0.613	58,00,000	35,55,400
	Total					35,55,400

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
7	CCIT Panchkula	356		Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.		
		357	3	Khewat No.55, Khatoni No.70, Khasra No.15//13/1/1-0,19/2/5-0, 22/1/0-9, 23 1/0-9 Kitta 4, Measuring 6 Kanal 18 Marla in which GPL and GTRDL holds 21/136 share equivalent to 1 Kanal 1 Marla.	7,59,800	See Sub-Annexure 13 (A) & (B) for Details

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 13 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITOW-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Haika Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.
Khewat No.55, Khatoni No.70, Khasra No.15//13/1/1-0,19/2/5-0, 22/1/0-9, 23 1/0-9 Kitta 4, Measuring 6 Kanal 18 Marla in which GPL and GTRDL holds 21/136 share equivalent to 1 Kanal 1 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 13 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, if so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 13 (B)
- 8.3 Standard plinth area rates adopted, plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 7,59,800.00



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.
 Khewat No.55, Khatoni No.70, Khasra No.15//13/1/1-0,19/2/5-0, 22/1/0-9, 23 1/0-9 Kitta 4, Measuring 6 Kanal 18 Marla
 in which GPL and GTRDL holds 21/136 share equivalent to 1 Kanal 1 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	1	1	0.131	58,00,000	7,59,800
	Total					7,59,800


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details- Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
7	CCIT Panchkula	356		Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.		
		357	4	Khewat No. 55, Khatoni No.70, Khasra Nos. 28//12/1/0-5, 12/2/5-18, Kitte 2, Measuring 6 Kanal 3 Marla in which GPL and GTRDL holds 21/ 136 share equivalent to 0 Kanal 19 Marla and Khewat No.37, Khatoni No.50, Khasra Nos.28//8/1/7- 11, 9/1/9-11, 10/1/1/0-13, 13/2/7-0, 18/8-0, Kitte 5, Measuring 32 Kanal 15 Marla Salam (Full) Total Is 33 Kanal 14 Marla.	2,44,35,400	See Sub-Annexure 14 (A) & (B) for Details

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Asykar Bhaswan
 Rohtak (Haryana)

SUB-ANNEXURE - 14 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (If any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (If any) address and complete location of the property.
Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana.

Khewat No. 55, Khatoni No.70, Khasra Nos. 28//12/1/0-5, 12/2/5-18, Kitte 2, Measuring 6 Kanal 3 Marla in which GPL and GTRDL holds 21/ 136 share equivalent to 0 Kanal 19 Marla and Khewat No.37, Khatoni No.50, Khasra Nos.28//8/1/7- 11, 9/1/9-11, 10/1/1/0-13, 13/2/7-0, 18/8-0, Kitte 5, Measuring 32 Kanal 15 Marla Salam (Full) Total is 33 Kanal 14 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known

- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 14 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
 relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 14 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
 minus deviations and corrections for the
 building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (ii) At the time of Inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 2,44,35,400.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)



VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

ABSTRACT OF COST

Description of Land :

Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana. Khewat No. 55, Khatoni No.70, Khasra Nos. 28//12/1/0-5, 12/2/5-18, Kitte 2, Measuring 6 Kanal 3 Marla in which GPL and GTRDL holds 21/ 136 share equivalent to 0 Kanal 19 Marla and Khewat No.37, Khatoni No.50, Khasra Nos.28//8/1/7-11, 9/1/9-11, 10/1/1/0-13, 13/2/7-0, 18/8-0, Kitte 5, Measuring 32 Kanal 15 Marla Salam (Full) Total is 33 Kanal 14 Marla.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	33	14	4.213	58,00,000	2,44,35,400
	Total					2,44,35,400


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		361	1	Khewat No.82, Khatoni No.107, Khasra Nos.5//13/8-0, 14/3-18, 17/8-0, 18/8-0, 19/8-0, 20/8-0, 21/8-0, 22/1/2-0, 22/2/3-4, 23/3-0, 26/2-16, 6//6/1/1 -14, 13//2/8-0, 3/8-0, Kitte 14, Measuring 80 Kanal 12 Marla in which the Company holds 1440/13175 Share Equivalent to 8 Kanal 16 Marla and Khewat No.35, Khatoni No.38, Khasra Nos.5//16/5-17, 25/7-4, Kitte 2, Measuring 13 Kanal 1 Marla in which the Company holds 425/1306 Share Equivalent to 4 Kanal 5 Marla. Total Land is 13 Kanal 1 Marla.	97,86,000	See Sub-Annexure 15 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 15 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITOW-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.
Khewat No.82, Khatoni No.107, Khasra Nos.5//13/8-0, 14/3-18, 17/8-0, 18/8-0, 19/8-0, 20/8-0, 21/8-0, 22/1/2-0, 22/2/3-4, 23/3-0, 26/2-16, 6//6/1/1 -14, 13//2/8-0, 3/8-0, Kitta 14, Measuring 80 Kanal 12 Marla in which the Company holds 1440/13175 Share Equivalent to 8 Kanal 16 Marla and Khewat No.35, Khatoni No.38, Khasra Nos.5//16/5-17, 25/7-4, Kitta 2, Measuring 13 Kanal 1 Marla in which the Company holds 425/1306 Share Equivalent to 4 Kanal 5 Marla. Total Land is 13 Kanal 1 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 15 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 15 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
- (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 97,86,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Anykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.82, Khatoni No.107, Khasra Nos.5//13/8-0, 14/3-18, 17/8-0, 18/8-0, 19/8-0, 20/8-0, 21/8-0, 22/1/2-0, 22/2/3-4, 23/3-0, 26/2-16, 6//6/1/1 -14, 13//2/8-0, 3/8-0, Kite 14, Measuring 80 Kanal 12 Marla in which the Company holds 1440/13175 Share Equivalent to 8 Kanal 16 Marla and Khewat No.35, Khatoni No.38, Khasra Nos.5//16/5-17, 25/7-4, Kite 2, Measuring 13 Kanal 1 Marla in which the Company holds 425/1306 Share Equivalent to 4 Kanal 5 Marla. Total Land is 13 Kanal 1 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	13	1	1.631	60,00,000	97,86,000
	Total					97,86,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankhar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla In Village Bhora Khurd, District Gurgaon.		
		361	2	Khewat No.80, Khatoni No. 105, Khasra Nos. 6//1/8-0, 2/1/6-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 19/8-0, 20/8-0, 7//5/4-6, 6/8-0, 14/9-3, 15/8-0, 16/8-0, 17/7-4, 25/1/1-0, Kitta 15, Measuring 107 Kanal 13 Marla in which the Company holds 2/39 Share Equivalent to 5 Kanal 10 Marla, Khewat No.23, Khatoni No.26, Khasra Nos.7//18/3-9, 23/9-6, 24/8-0, 11//2/5-18, 3/8-0, 4/2/7-12, 6/2/2-12, 7/8-0, 8/8-0, 9/8-0, 10/3-0, 14/1/4-0, 15/1/1-6, Kitta 13, Measuring 77 Kanal 3 Marla in which the Company holds 1827/3933 Share Equivalent to 35 Kanal 17 Marla. Total Land is 41 Kanal 7 Marla.	3,10,14,000	See Sub-Annexure 16 (A) & (B) for Details

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

SUB-ANNEXURE - 16 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.
Khwat No.80, Khatoni No. 105,Khasra Nos. 6//1/8-0, 2/1/8-0, 9/8-0,10/8-0, 11/8-0,12/8-0, 19/8-0,20/8-0,7//5/4-6, 6/8-0, 14/9-3, 15/8-0,16/8-0,17/7-4, 25/1/1-0,Kitte 15, Measuring 107 Kanal 13 Marla in which the Company holds 2/39 Share Equivalent to 5 Kanal 10 Marla, Khwat No.23, Khatoni No.26, Khasra Nos.7//18/3-9, 23/9-6, 24/8-0, 11//2/5-18, 3/8-0, 4/2/7-12, 6/2/2-12, 7/8-0, 8/8-0, 9/8-0, 10/3-0, 14/1/4-0, 15/1/1 -6,Kitte 13, Measuring 77 Kanal 3 Marla in which the Company holds 1827/3933 Share Equivalent to 35 Kanal 17 Marla. Total Land is 41 Kanal 7 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 16 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/ licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
 relied on and their relevance
- 8.2 Land rate Adpoted : Rate as per SUB-ANNEXURE - 16 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
 minus deviations and corrections for the
 building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report Is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 3,10,14,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.80, Khatoni No. 105, Khasra Nos. 6//1/8-0, 2/1/6-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 19/8-0, 20/8-0, 7//5/4-6, 6/8-0, 14/9-3, 15/8-0, 16/8-0, 17/7-4, 25/1/1-0, Kitte 15, Measuring 107 Kanal 13 Marla in which the Company holds 2/39 Share Equivalent to 5 Kanal 10 Marla, Khewat No.23, Khatoni No.26, Khasra Nos.7//18/3-9, 23/9-6, 24/8-0, 11//2/5-18, 3/8-0, 4/2/7-12, 6/2/2-12, 7/8-0, 8/8-0, 9/8-0, 10/3-0, 14/1/4-0, 15/1/1-6, Kitte 13, Measuring 77 Kanal 3 Marla in which the Company holds 1827/3933 Share Equivalent to 35 Kanal 17 Marla. Total Land is 41 Kanal 7 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	41	7	5.169	60,00,000	3,10,14,000
					Total	3,10,14,000

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		361	3	Khewat No. 80, Khatoni No. 105, Khasra Nos. 14/14/2/3-9, 5/1 -9, 6/2/6-19, 7/1/5-0, 15/1/2/1-15, 15/4/2/4-7, 16/2/4-8, 15/10/2/2/2-11, 11/6-6, 12/5-16, 17/2-15, 18/8-4, 19/8-0, 20/8-0, 21/5/7-10, 22/8-0, 23/8-0, 24/8-0, 26/1-17, 21/1/0-3, 21/2/0-3, 18/1/8-0, 2/8-0, 3/8-0, 4/8-0, 7/2/2-10, 8/3-12, 9/7-16, 10/4-9, Kitta 29, Measuring 152 Kanal 19 Marla in which the Company holds 2/39 Share Equivalent to 7 Kanal 17 Marla and Khewat No. 23, Khatoni No. 26. Khasra No. 14/6, Measuring 0 Kanal 3 Marla in which the company holds 1827/3933 Share Equivalent to 0 Kanal 1 Marla. Total Land is 7 Kanal 18 marla.	59,28,000	See Sub-Annexure 17 (A) & (B) for Details

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

SUB-ANNEXURE - 17 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property Is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION**3.1 Details of documents furnished by the assessee :**

The Property Is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.3 Date of Inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE**4.1 Name, number (if any) address and complete location of the property.**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No. 80, Khatoni No. 105, Khasra Nos. 14//4/2/3-9, 5/1 -9, 6/2/6-19, 7/1/5-0, 15/1/2/1-15, 15/4/2/4-7, 16/2/4-8, 15//10/2/2/2-11, 11/6-6, 12/5-16, 17/2-15, 18/8-4, 19/8-0, 20/8-0, 21/5/7-10, 22/8-0, 23/8-0, 24/8-0, 26/1-17, 21/1/0-3, 21/2/0-3, 18/1/8-0, 2/8-0, 3/8-0, 4/8-0, 7/2/2-10, 8/3-12, 9/7-16, 10/4-9, Kitta 29, Measuring 152 Kanal 19 Marla in which the Company holds 2/39 Share Equivalent to 7 Kanal 17 Marla and Khewat No. 23, Khatoni No. 26, Khasra No. 14//6, Measuring 0 Kanal 3 Marla in which the company holds 1827/3933 Share Equivalent to 0 Kanal 1 Marla. Total Land Is 7 Kanal 18 marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known

- 4.4 Details of other share holders, If any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 17 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 17 (B)
 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
 8.4 Extra Items not covered under 8.3 : NA
 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 59,28,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)



VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No. 80, Khatoni No. 105, Khasra Nos. 14/1/2/3-9, 5/1 -9, 6/2/6-19, 7/1/5-0, 15/1/2/1-15, 15/4/2/4-7, 16/2/4-8, 15/1/0/2/2/2-11, 11/6-6, 12/5-16, 17/2-15, 18/8-4, 19/8-0, 20/8-0, 21/5/7-10, 22/8-0, 23/8-0, 24/8-0, 26/1-17, 21/1/0-3, 21/2/0-3, 18/1/8-0, 2/8-0, 3/8-0, 4/8-0, 7/2/2-10, 8/3-12, 9/7-16, 10/4-9, Kitta 29, Measuring 152 Kanal 19 Marla in which the Company holds 2/39 Share Equivalent to 7 Kanal 17 Marla and Khewat No. 23, Khatoni No. 26, Khasra No. 14/1/6, Measuring 0 Kanal 3 Marla in which the company holds 1827/3933 Share Equivalent to 0 Kanal 1 Marla. Total Land is 7 Kanal 18 marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	7	18	0.988	60,00,000	59,28,000
	Total					59,28,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankay Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		361	4	Khewat No.19, Khatoni No.20, Khasra Nos. 8//15/3-11, 16/5-16, 25/5-8, 9//19/6-7, 20/9-9, 21/8-0, 22/8-0, 24//1/8-0, 10/8-0, 11/8-0, 20/7-7, 21/8-0, 25//5/5-0, 6/4-12, 15/4-4, 16/3-12, 25/3-16, Kite 17, Measuring 107 Kanal 2 Marla in which the Company holds 7/28 Share Equivalent to 26 Kanal 15 Marla (This Land Sold vide Registry No. 23466 dated 25.02.2005 and Registry No. 22134 dated 09.02.2005).	2,00,64,000	See Sub-Annexure 18 (A) & (B) for Details

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

DETAILED VALUATION REPORT**REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.
Khewat No.19, Khatoni No.20, Khasra Nos. 8//15/3-11, 16/5-16, 25/5-8, 9//19/6-7, 20/9-9, 21/8-0, 22/8-0, 24//1/8-0, 10/8-0, 11/8-0, 20/7-7, 21/8-0, 25//5/5-0, 6/4-12, 15/4-4, 16/3-12, 25/3-16, Kitte 17, Measuring 107 Kanal 2 Marla in which the Company holds 7/28 Share Equivalent to 26 Kanal 15 Marla (This Land Sold vide Registry No. 23466 dated 25.02.2005 and Registry No. 22134 dated 09.02.2005).
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

5.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 18 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 18 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the,
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS

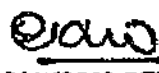
- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 2,00,64,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankhar Bhaawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla In Village Bhora Khurd, District Gurgaon.

Khewat No.19, Khatoni No.20, Khasra Nos. 8//15/3-11, 16/5-16, 25/5-8, 9//19/6-7, 20/9-9, 21/8-0, 22/8-0, 24//1/8-0, 10/8-0, 11/8-0, 20/7-7, 21/8-0, 25//5/5-0, 6/4-12, 15/4-4, 16/3-12, 25/3-16, Kitta 17, Measuring 107 Kanal 2 Marla in which the Company holds 7/28 Share Equivalent to 26 Kanal 15 Marla (This Land Sold vide Registry No. 23466 dated 25.02.2005 and Registry No. 22134 dated 09.02.2005).

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	26	15	3.344	60,00,000	2,00,64,000
	Total					2,00,64,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankhar Bhowan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		361	5	Khewat No. 23, Khatoni No. 26, Khasra Nos. 22//6/3/0-17, 7/2/2-7, 14/9-6, 15/1/1 -18, 17/7-7, 18/5-16, Kitta 6, Measuring 27 Kanal 11 Marla in which the Company holds 1827/3933 Share Equivalent to 12 Kanal 16 Marla and Khewat No.29, Khatoni No.32, Khasra No. 29//5, Measuring 8 Kanal 0 Marla in which the Company holds 160/326 Share Equivalent to 3 Kanal 18 Marla and Khewat No.32, khatoni No.35, Khasra No.22//24, Measuring 8 Kanal 0 Marla in which the Company holds 5/7 Share Equivalent to 5 Kanal 14 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 21//20/2/3-13,11/4-0, 22//15/2/3-19,16/6-19, Kitta 4, Measuring 18 Kanal 11 Marla in which the Company holds 425/1306 Share Equivalent to 6 Kanal 1 Marla and Khewat No.72, Khatoni No.97, Khasra No 22//6/ 1, Measuring 0 Kanal 8 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 1 Marla. Total Land is 28 Kanal 10 Marla.	2,13,78,000	See Sub-Annexure 19 (A) & (B) for Details

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)

SUB-ANNEXURE - 19 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No. 23, Khatoni No. 26, Khasra Nos. 22//6/3/0-17, 7/2/2-7, 14/9-6, 15/1/1 -18, 17/7-7, 18/5-16, Kite 6, Measuring 27 Kanal 11 Marla in which the Company holds 1827/3933 Share Equivalent to 12 Kanal 16 Marla and Khewat No.29, Khatoni No.32, Khasra No. 29//5, Measuring 8 Kanal 0 Marla in which the Company holds 160/326 Share Equivalent to 3 Kanal 18 Marla and Khewat No.32, khatoni No.35, Khasra No.22//24, Measuring 8 Kanal 0 Marla in which the Company holds 5/7 Share Equivalent to 5 Kanal 14 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 21//20/2/3-13,11/4-0, 22//15/2/3-19,16/6-19, Kite 4, Measuring 18 Kanal 11 Marla in which the Company holds 425/1306 Share Equivalent to 6 Kanal 1 Marla and Khewat No.72, Khatoni No.97, Khasra No 22//6/ 1 , Measuring 0 Kanal 8 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 1 Marla. Total Land is 28 Kanal 10 Marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 19 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 19 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost Index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA

9 SPECIAL OBSERVATIONS

- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 2,13,78,000.00

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


[Signature]
VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No. 23, Khatoni No. 26, Khasra Nos. 22//6/3/0-17, 7/2/2-7, 14/9-6, 15/1/1 -18, 17/7-7, 18/5-16, Kitta 6, Measuring 27 Kanal 11 Marla in which the Company holds 1827/3933 Share Equivalent to 12 Kanal 16 Marla and Khewat No.29, Khatoni No.32, Khasra No. 29//5, Measuring 8 Kanal 0 Marla in which the Company holds 160/326 Share Equivalent to 3 Kanal 18 Marla and Khewat No.32, Khatoni No.35, Khasra No.22//24, Measuring 8 Kanal 0 Marla in which the Company holds 5/7 Share Equivalent to 5 Kanal 14 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 21//20/2/3-13,11/4-0, 22//15/2/3-19,16/6-19, Kitta 4, Measuring 18 Kanal 11 Marla in which the Company holds 425/1306 Share Equivalent to 6 Kanal 1 Marla and Khewat No.72, Khatoni No.97, Khasra No 22//6/ 1 , Measuring 0 Kanal 8 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 1 Marla. Total Land is 28 Kanal 10 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	28	10	3.563	60,00,000	2,13,78,000
					Total	2,13,78,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhatnagar
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		361 362	6	Details of Land :	43,72,14,000	See Sub-Annexure 20 (A) & (B) for Details
<p>Khewat No.10, Khatoni No. 10, Khasra No. 50//5/1 Area 6 Kanal 0 Marla in which the Company holds 1470/3434 Share Equivalent to 2 Kanal 11 Marla and Khewat No.23, Khatoni No.26, Khasra Nos. 27//8/6-19,13/7-12, 16//1/4-0, 16//2/4-0, 17/8-0, 18/7-12, 23/7-12, 24/8-0, 25/8-0, 42//3/7-12, 4/8-0, 7/8-0, 13/2/2-4, 14/1/1-16, Kite 14, Measuring 89 Kanal 7 Marla in which the Company holds 1827/3933 Share Equivalent to 41 Kanal 10 Marla and Khewat No. 30, Khatoni No.33, Khasra Nos. 56//14/1/2/0-8, 14/2/5-0, 15/1/7-12, Kite 3 Measuring 13 Kanal 0 Marla Salam (Full) and Khewat No. 25, Khatoni No.28, Khasra Nos. 28//12/7-12, 13/7-7, 14/7-7, 18/8-0, 19/8-0, 21/1/3-7, 42//14/2/6-4, 17/1/3-7, Kite 8, Measuring 51 Kanal 4 Marla in which the Company holds 45/86 Share Equivalent to 26 Kanal 16 Marla and Khewat No.51, Khatoni No. 54, Khasra Nos. 41//3/2/4-0, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/9-14, 12/7-2, 13/8-0, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 21/2/7-11, 22/8-0, 23/1/5-0, 44//14/1-6, 45//1/2/7-12, 2/8-0, 3/1/4-16, 10//7-12, 11/2/7-12 and Khewat No. 52, Khatoni No.55, Khasra Nos. 41//16/2/3-12, 17/8-0, 23/2/3-0, 24/8-0, 45//3/2/3-4, 4/8-0, 7/8-0, 8/8-0, 9/8-0, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 20/7-9, 22/7-3, 23/8-0, 56//2/5-8, 3/8-0, 4/8-0, 8/8-0, 9/5-0, 13/3-16, Kite 43, Measuring 300 Kanal 17 Marla Salam (Full) and Khewat No.68, Khatoni No.79, Khasra Nos. 28//17/5-8, 21/2/4-13, 20/2/3-2, 22/8-0, 23/7-18, 41//1/8-0, 2/8-0, 3/1/2-11, 9/5-2, 10/6-10, 11/7-14, 20/2/2-9, 26/1-10, 42//5/8-0, 6/8-0, 15/8-0, 16/8-0, 17/2/4-13, 24/1/4-13, 25/1/3-12, Kite 20, Measuring 115 Kanal 11 Marla in which the Company holds 1203/2315 Share Equivalent to 60 Kanal 1 Marla and Khewat No. 35, Khatoni No. 38, Khasra Nos.42//1/7-18, 2/8-0,10/5-12, 11/1-9, 43//5/0-15, Kite 5, Measuring 23 Kanal 14 Marla in which the Company holds 425/1306 Share Equivalent to 7 Kanal 14 Marla and Khewat No.50, Khatoni No. 53, Khasra Nos. 28//16/8-16, 24/6-18, 25/8-0, 29//20/6-16, 21/7-12, 22/7-7, 40//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 41//20/1/4-8, 42//25/2/1-9, 44//5/7-2, 6/8-0, 7/4-7, 15/8-18, Kite 17, Measuring 119 Kanal 13 Marla Salam (Full) and Khewat No. 32, Khatoni No.35, Khasra Nos.42//8/7-4, 9/8-0, Kite 2, Measuring 15 Kanal 4 Marla in which the Company holds 5/7 Share Equivalent to 10 Kanal 17 Marla. Total Land is 582 Kanal 19 Marla or 72.87 Acre.</p>						

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 20 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901053048)

4 PROPERTY REFERENCE

4.1 Name, number (if any) address and complete location of the property.

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.10, Khatoni No. 10, Khasra No. 50//5/1 Area 6 Kanal 0 Marla in which the Company holds 1470/3434 Share Equivalent to 2 Kanal 11 Marla and Khewat No.23, Khatoni No.26, Khasra Nos. 27//8/6-19,13/7-12, 16/1/4-0, 16/2/4-0, 17/8-0, 18/7-12, 23/7-12, 24/8-0, 25/8-0, 42//3/7-12, 4/8-0, 7/8-0, 13/2/2-4, 14/1/1-16, Kitte 14, Measuring 89 Kanal 7 Marla in which the Company holds 1827/3933 Share Equivalent to 41 Kanal 10 Marla and Khewat No. 30, Khatoni No.33, Khasra Nos. 56//14/1/2/0-8, 14/2/5-0, 15/1/7-12, Kitte 3 Measuring 13 Kanal 0 Marla Salam (Full) and Khewat No. 25, Khatoni No.28, Khasra Nos. 28//12/7-12, 13/7-7, 14/7-7, 18/8-0, 19/8-0, 21/1/3-7, 42//14/2/6-4, 17/1/3-7, Kitte 8, Measuring 51 Kanal 4 Marla in which the Company holds 45/86 Share Equivalent to 26 Kanal 16 Marla and Khewat No.51, Khatoni No. 54, Khasra Nos. 41//3/2/4-0, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/9-14, 12/7-2, 13/8-0, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 21/2/7-11, 22/8-0, 23/1/5-0, 44//14/1-6, 45//1/2/7-12, 2/8-0, 3/1/4-16, 10//7-12, 11/2/7-12 and Khewat No. 52, Khatoni No.55, Khasra Nos. 41//16/2/3-12, 17/8-0, 23/2/3-0, 24/8-0, 45//3/2/3-4, 4/8-0, 7/8-0, 8/8-0, 9/8-0, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 20/7-9, 22/7-3, 23/8-0, 56//2/5-8, 3/8-0, 4/8-0, 8/8-0, 9/5-0, 13/3-16, Kitte 43, Measuring 300 Kanal 17 Marla Salam (Full) and Khewat No.68, Khatoni No.79, Khasra Nos. 28//17/5-8, 21/2/4-13, 20/2/3-2, 22/8-0, 23/7-18, 41//1/8-0, 2/8-0, 3/1/2-11, 9/5-2, 10/6-10, 11/7-14, 20/2/2-9, 26/1-10, 42//5/8-0, 6/8-0, 15/8-0, 16/8-0, 17/2/4-13, 24/1/4-13, 25/1/3-12, Kitte 20, Measuring 115 Kanal 11 Marla in which the Company holds 1203/2315 Share Equivalent to 60 Kanal 1 Marla and Khewat No. 35, Khatoni No. 38, Khasra Nos.42//1/7-18, 2/8-0,10/5-12, 11/1-9, 43//5/0-15, Kitte 5, Measuring 23 Kanal 14 Marla in which the Company holds 425/1306 Share Equivalent to 7 Kanal 14 Marla and Khewat No.50, Khatoni No. 53, Khasra Nos. 28//16/8-16, 24/6-18, 25/8-0, 29//20/6-16, 21/7-12, 22/7-7, 40//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 41//20/1/4-8, 42//25/2/1-9, 44//5/7-2, 6/8-0, 7/4-7, 15/8-18, Kitte 17, Measuring 119 Kanal 13 Marla Salam (Full) and Khewat No. 32, Khatoni No.35, Khasra Nos.42//8/7-4, 9/8-0, Kitte 2, Measuring 15 Kanal 4 Marla in which the Company holds 5/7 Share Equivalent to 10 Kanal 17 Marla. Total Land is 582 Kanal 19 Marla or 72.87 Acre.

- | | | | |
|-----|---|---|---|
| 4.2 | Assessee's share in the property | : | As mentioned in the Description of the property |
| 4.3 | Value declared by the Assessee (Rs.) | : | Not Known |
| 4.4 | Details of other share holders, if any | : | To be seen by A.O. |
| 4.5 | Whether Regd. Valuer's report submitted by the assessee | : | NA |
| 4.6 | Comments on the Regd. Valuer's report | : | NA |

5 PROPERTY DESCRIPTION

- | | | | |
|-----|---|---|-----------------------------------|
| 5.1 | Land area | : | Area as per SUB-ANNEXURE - 20 (B) |
| 5.2 | Actual area covered and plinth area constructed (sqm) | : | Nil |
| 5.3 | Period of construction | : | NA |
| 5.4 | Estimated future life of the Building. | : | NA |
| 5.5 | Type of construction and broad specifications | : | NA |

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 20 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
 (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 43,72,14,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 20 (B)ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.10, Khatoni No. 10, Khasra No. 50//5/1 Area 6 Kanal 0 Marla in which the Company holds 1470/3434 Share Equivalent to 2 Kanal 11 Marla and Khewat No.23, Khatoni No.26, Khasra Nos. 27//8/6-19,13/7-12, 16/1/4-0, 16/2/4-0, 17/8-0, 18/7-12, 23/7-12, 24/8-0, 25/8-0, 42//3/7-12, 4/8-0, 7/8-0, 13/2/2-4, 14/1/1-16, Kitte 14, Measuring 89 Kanal 7 Marla in which the Company holds 1827/3933 Share Equivalent to 41 Kanal 10 Marla and Khewat No. 30, Khatoni No.33, Khasra Nos. 56//14/1/2/0-8, 14/2/5-0, 15/1/7-12, Kitte 3 Measuring 13 Kanal 0 Marla Salam (Full) and Khewat No. 25, Khatoni No.28, Khasra Nos. 28//12/7-12, 13/7-7, 14/7-7, 18/8-0, 19/8-0, 21/1/3-7, 42//14/2/6-4, 17/1/3-7, Kitte 8, Measuring 51 Kanal 4 Marla in which the Company holds 45/86 Share Equivalent to 26 Kanal 16 Marla and Khewat No.51, Khatoni No. 54, Khasra Nos. 41//3/2/4-0, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/9-14, 12/7-2, 13/8-0, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 21/2/7-11, 22/8-0, 23/1/5-0, 44//14/1-6, 45//1/2/7-12, 2/8-0, 3/1/4-16, 10/1/7-12, 11/2/7-12 and Khewat No. 52, Khatoni No.55, Khasra Nos. 41//16/2/3-12, 17/8-0, 23/2/3-0, 24/8-0, 45//3/2/3-4, 4/8-0, 7/8-0, 8/8-0, 9/8-0, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 20/7-9, 22/7-3, 23/8-0, 56//2/5-8, 3/8-0, 4/8-0, 8/8-0, 9/5-0, 13/3-16, Kitte 43, Measuring 300 Kanal 17 Marla Salam (Full) and Khewat No.68, Khatoni No.79, Khasra Nos. 28//17/5-8, 21/2/4-13, 20/2/3-2, 22/8-0, 23/7-18, 41//1/8-0, 2/8-0, 3/1/2-11, 9/5-2, 10/6-10, 11/7-14, 20/2/2-9, 26/1-10, 42//5/8-0, 6/8-0, 15/8-0, 16/8-0, 17/2/4-13, 24/1/4-13, 25/1/3-12, Kitte 20, Measuring 115 Kanal 11 Marla in which the Company holds 1203/2315 Share Equivalent to 60 Kanal 1 Marla and Khewat No. 35, Khatoni No. 38, Khasra Nos.42//1/7-18, 2/8-0,10/5-12, 11/1-9, 43//5/0-15, Kitte 5, Measuring 23 Kanal 14 Marla in which the Company holds 425/1306 Share Equivalent to 7 Kanal 14 Marla and Khewat No.50, Khatoni No. 53, Khasra Nos. 28//16/8-16, 24/6-18, 25/8-0, 29//20/6-16, 21/7-12, 22/7-7, 40//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 41//20/1/4-8, 42//25/2/1-9, 44//5/7-2, 6/8-0, 7/4-7, 15/8-18, Kitte 17, Measuring 119 Kanal 13 Marla Salam (Full) and Khewat No. 32, Khatoni No.35, Khasra Nos.42//8/7-4, 9/8-0, Kitte 2, Measuring 15 Kanal 4 Marla in which the Company holds 5/7 Share Equivalent to 10 Kanal 17 Marla. Total Land is 582 Kanal 19 Marla or 72.87 Acre.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	582	19	72.869	60,00,000	43,72,14,000
	Total					43,72,14,000

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Shora Khurd, District Gurgaon.		
		362	7	Details of Land :	7,21,14,000	See Sub-Annexure 21 (A) & (B) for Details
Khewat No.7, Khatoni No.7, Khasra Nos. 46//5/8-0, 7/8-0, 8/6-19, 9/1/3-4, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 22/8-0, 23/8-0, 47//2/ 8-0, 3/8-4, 9/7-11, 55//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, Kitte 19, Measuring 145 Kanal 18 Marla in which the Company holds 59/2918 Share Equivalent to 2 Kanal 19 Marla and Khewat No. 10, Khatoni No. 10, khasra Nos. 47//8/5-0, 39//6/2/4-15, 7/7-7, 8/7-7, 9/7-7, 10/7-7, 11/8-0, 12/8-0, 13/8-0, 14/8-0, 17/6-12, 15/1/1 -16, 18/8-0, 19/8-0, 20/8-0, 22/8-0, 23/8-0, 24/1/3-8, 40//16/8-0, 24/7- 12, 25/8-0, 46//2/2/4-0, 3/7-4, 4/7-19, Kitte 24, Measuring 165 Kanal 14 Marla in which the Company holds 1470/3434 Share Equivalent to 70 Kanal 19 Marla and Khewat No. 29, Khatoni No. 32, Khasra Nos. 46//6/7-19, 15/1/1/0-7, Kitte 2, Measuring 8 Kanal 6 Marla in which the Company holds 160/326 Share Equivalent to 4 Kanal 1 Marla and Khewat No. 34, Khatoni No. 37, Khasra Nos. 46// 15/2/5-13, 24/8-0, 55//3/8-0, 4/8-0, 8/8-0, 13/8-0, Kitte 6, Measuring 45 Kanal 13 Marla in which the Company holds 185/913 Share Equivalent to 9 Kanal 5 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 46//16/2/2-0, 17/8-0, Kitte 2, Measuring 10 Kanal 0 Marla in which the Company holds 425/1306 Share Equivalent to 3 Kanal 5 Marla and Khewat No. 32, Khatoni No. 35, Khasra No. 46//14/8-0 in which the Company holds 5/7 Share Equivalent to 5 Kanal 14 Marla. Total Land is 96 Kanal 3 Marla.						

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 21 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

**4 PROPERTY REFERENCE**

4.1 Name, number (if any) address and complete location of the property.

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.7, Khatoni No.7, Khasra Nos. 46//5/8-0, 7/8-0, 8/6-19, 9/1/3-4, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 22/8-0, 23/8-0, 47//2/ 8-0, 3/8-4, 9/7-11, 55//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, Kitta 19, Measuring 145 Kanal 18 Marla in which the Company holds 59/2918 Share Equivalent to 2 Kanal 19 Marla and Khewat No. 10, Khatoni No. 10, khasra Nos. 47//8/5-0, 39//6/2/4-15, 7/7-7, 8/7-7, 9/7-7, 10/7-7, 11/8-0, 12/8-0, 13/8-0, 14/8-0, 17/6-12, 15/1/1 -16, 18/8-0, 19/8-0, 20/8-0, 22/8-0, 23/8-0, 24/1/3-8, 40//16/8-0, 24/7-12, 25/8-0, 46//2/2/4-0, 3/7-4, 4/7-19, Kitta 24, Measuring 165 Kanal 14 Marla in which the Company holds 1470/3434 Share Equivalent to 70 Kanal 19 Marla and Khewat No. 29, Khatoni No. 32, Khasra Nos. 46//6/7-19, 15/1/1/0-7, Kitta 2, Measuring 8 Kanal 6 Marla in which the Company holds 160/326 Share Equivalent to 4 Kanal 1 Marla and Khewat No. 34, Khatoni No. 37, Khasra Nos. 46// 15/2/5-13, 24/8-0, 55//3/8-0, 4/8-0, 8/8-0, 13/8-0, Kitta 6, Measuring 45 Kanal 13 Marla in which the Company holds 185/913 Share Equivalent to 9 Kanal 5 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 46//16/2/2-0, 17/8-0, Kitta 2, Measuring 10 Kanal 0 Marla in which the Company holds 425/1306 Share Equivalent to 3 Kanal 5 Marla and Khewat No. 32, Khatoni No. 35, Khasra No. 46//14/8-0 in which the Company holds 5/7 Share Equivalent to 5 Kanal 14 Marla. Total Land is 96 Kanal 3 Marla.

- | | | | |
|-----|---|---|---|
| 4.2 | Assessee's share in the property | : | As mentioned in the Description of the property |
| 4.3 | Value declared by the Assessee (Rs.) | : | Not Known |
| 4.4 | Details of other share holders, if any | : | To be seen by A.O. |
| 4.5 | Whether Regd. Valuer's report submitted by the assessee | : | NA |
| 4.6 | Comments on the Regd. Valuer's report | : | NA |

5 PROPERTY DESCRIPTION

- | | | | |
|-----|---|---|-----------------------------------|
| 5.1 | Land area | : | Area as per SUB-ANNEXURE - 21 (B) |
| 5.2 | Actual area covered and plinth area constructed (sqm) | : | Nil |
| 5.3 | Period of construction | : | NA |
| 5.4 | Estimated future life of the Building. | : | NA |
| 5.5 | Type of construction and broad specifications | : | NA |

6 LEASE AND OCCUPANCY DETAILS

- | | | | |
|-----|---|---|----|
| 6.1 | Is land free hold or lease hold | : | NA |
| 6.2 | If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. | : | NA |
| | (a) Initial premium | : | NA |
| | (b) General rent payable per annum | : | NA |
| | (c) Unearned increase payable to the lessor in the event of sale/ transfer. | : | NA |

- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 21 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra Items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 7,21,14,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Asykar Bhawan
Rohtak (Haryana)

SUB-ANNEXURE - 21 (B)ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.7, Khatoni No.7, Khasra Nos. 46//5/8-0, 7/8-0, 8/6-19, 9/1/3-4, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 22/8-0, 23/8-0, 47//2/ 8-0, 3/8-4, 9/7-11, 55//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, Kitta 19, Measuring 145 Kanal 18 Marla in which the Company holds 59/2918 Share Equivalent to 2 Kanal 19 Marla and Khewat No. 10, Khatoni No. 10, khasra Nos. 47//8/5-0, 39//6/2/4-15, 7/7-7, 8/7- 7, 9/7-7, 10/7-7, 11/8-0, 12/8-0, 13/8-0, 14/8-0, 17/6-12, 15/1/1 -16, 18/8-0, 19/8-0, 20/8-0, 22/8-0, 23/8-0, 24/1/3-8, 40//16/8-0, 24/7- 12, 25/8-0, 46//2/2/4-0, 3/7-4, 4/7-19, Kitta 24, Measuring 165 Kanal 14 Marla in which the Company holds 1470/3434 Share Equivalent to 70 Kanal 19 Marla and Khewat No. 29, Khatoni No. 32, Khasra Nos. 46//6/7-19, 15/1/1/0-7, Kitta 2, Measuring 8 Kanal 6 Marla in which the Company holds 160/326 Share Equivalent to 4 Kanal 1 Marla and Khewat No. 34, Khatoni No. 37, Khasra Nos. 46// 15/2/5-13, 24/8-0, 55//3/8-0, 4/8-0, 8/8-0, 13/8-0, Kitta 6, Measuring 45 Kanal 13 Marla in which the Company holds 185/913 Share Equivalent to 9 Kanal 5 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 46//16/2/2-0, 17/8-0, Kitta 2, Measuring 10 Kanal 0 Marla in which the Company holds 425/1306 Share Equivalent to 3 Kanal 5 Marla and Khewat No. 32, Khatoni No. 35, Khasra No. 46//14/8-0 in which the Company holds 5/7 Share Equivalent to 5 Kanal 14 Marla. Total Land is 96 Kanal 3 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	96	3	12.019	60,00,000	7,21,14,000
	Total					7,21,14,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		362 363	8	Details of Land :	19,22,46,000	See Sub-Annexure 22 (A) & (B) for Details
<p>Khewat No.71, Khatoni No.96, Khasra Nos. 48//12/2/5-4, 13/8-0, 18/7-0, 19/1/3-0, 53//11/2/4-14, 12/8-0, 19/8-0, 20/6-10, 21/7-18, 22/8-0, 54//25/2/0-7, 59//5/2/2-4, 6/1/4-4, 15/6-4, 16/3-2, 24/2/0-12, 25/1/3-7, 60//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 20/1/5-12, 20/2/2-8, 21/1/1-0, 21/2/2-7, Kitte 28, Measuring 137 Kanal 13 Marla in which the Company holds 5/16 Share Equivalent to 43 Kanal 0 Marla (This Land is Sold vide Registry No. 2435 dated 09.03.2005, Registry No. 20617 dated 17.01.2005 and Registry No. 20621 dated 17.01.2005) and Khewat No. 79, Khatoni No.104, Khasra Nos. 49//24/8-0, 51//8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52//4/9-2, 6/1/4-7, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61//4/8-0, 5/8-0, 62//1/8-0, 2/8-0, 3/8-0, Kitte 30, Measuring 201 Kanal 12 Marla in which the Company holds 53/168 Share Equivalent to 63 Kanal 12 Marla and Khewat No. 82, Khatoni No. 107, Khasra Nos. 36/23/3/0-10, 24/2/1-17, 49//6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 25/8-0, 50//1/2/5-12, 2/8-0, 3/8-0, 4/5-10, 7/2-8, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/7-4, 18/6-16, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/8-0, 24/8-0, 51//1/8-0, 2/8-0, 3/10-6, 52//5/8-0, Kitte 32, Measuring 232 Kanal 3 Marla in which the Company holds 1440/13175 Share Equivalent to 25 Kanal 7 Marla and Khewat No.60, Khatoni No.71, Khasra Nos.48//5/8-0, 49//1/8-0, 2/7-4, Kitte 3, Measuring 23 Kanal 4 Marla in which the Company holds 160/624 Share Equivalent to 5 Kanal 19 Marla and Khewat No.63, Khatoni No.74, Khasra Nos. 48//6/2/3-16, 7/7-11, 8/7-11, Kitte 3, Measuring 18 Kanal 18 Marla Salam (Full) and Khewat No.72, Khatoni No.97, Khasra Nos. 48//24/1/2-0, 24/2/4-18, 25/1/5-0, 25/2/1-18, 49//21/2/7-14, 53//4/8-0, 5/8-0, 6/8-0, 7/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 23/8-0, 24/6-18, 25/8-0, 26/1-2, 60//3/8-0, 4/8-0, 5/8-0, 6/1/1-11, 7/8-0, 8/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-0, 18/8-0, 19/8-0, Kitte 31, Measuring 215 Kanal 1 Marla in which the Company holds 1/11 Share Equivalent to 19 Kanal 11 Marla and Khewat No.79, Khatoni No.104, Khasra Nos. 49//24/8-0, 51//8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52//4/9-2, 6/1/4-4, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61//4/8-0, 5/8-0, 62//1/8-0, 2/8-0, 3/8-0, Kitte 30, Measuring 201 Kanal 9 Marla in which the Company holds 33 Kanal 11.5 Marla and Khewat No.86, Khatoni No.112, Khasra Nos. 49//11/8-0, 12/7-4, 19/7-4, 20/8-0, Kitte 4, Measuring 30 Kanal 8 Marla Salam (Full) and Khewat No.88, Khatoni No.114, Khasra Nos. 48//15/8-0, 16/8-0, Kitte 2, Measuring 16 Kanal 0 Marla. Total Land is 256 Kanal 6.5 Marla or 32.04 Acre.</p>						

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 22 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

Name, number (if any) address and complete location of the property.

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.71, Khatoni No. 96, Khasra Nos. 48//12/2/5-4, 13/8-0, 18/7-0, 19/1/3-0, 53//11/2/4-14, 12/8-0, 19/8-0, 20/6-10, 21/7-18, 22/8-0, 54//25/2/0-7, 59//5/2/2-4, 6/1/4-4, 15/6-4, 16/3-2, 24/2/0-12, 25/1/3-7, 60//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 20/1/5-12, 20/2/2-8, 21/1/1-0, 21/2/2-7, Kitta 26, Measuring 137 Kanal 13 Marla in which the Company holds 5/16 Share Equivalent to 43 Kanal 0 Marla (This Land is Sold vide Registry No. 2435 dated 09.03.2005, Registry No. 20617 dated 17.01.2005 and Registry No. 20621 dated 17.01.2005) and Khewat No. 79, Khatoni No.104, Khasra No. 49//24/8-0, 51//8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52//4/9-2, 6/1/4-7, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61//4/8-0, 5/8-0, 62//1/8-0, 2/8-0, 3/8-0, Kitta 30, Measuring 201 Kanal 12 Marla in which the Company holds 53/168 Share Equivalent to 63 Kanal 12 Marla and Khewat No. 82, Khatoni No. 107, Khasra Nos. 36/23/3/0-10, 24/2/1-17, 49//6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 25/8-0, 50//1/2/5-12, 2/8-0, 3/8-0, 4/5-10, 7/2-8, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/7-4, 18/6-16, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/8-0, 24/8-0, 51//1/8-0, 2/8-0, 3/10-6, 52//5/8-0, Kitta 32, Measuring 232 Kanal 3 Marla in which the Company holds 1440/13175 Share Equivalent to 25 Kanal 7 Marla and Khewat No.60, Khatoni No.71, Khasra Nos.48//5/8-0, 49//1/8-0, 2/7-4, Kitta 3, Measuring 23 Kanal 4 Marla in which the Company holds 160/624 Share Equivalent to 5 Kanal 19 Marla and Khewat No.63, Khatoni No.74, Khasra Nos. 48//6/2/3-16, 7/7-11, 8/7-11, Kitta 3, Measuring 18 Kanal 18 Marla Salam (Full) and Khewat No.72, Khatoni No.97, Khasra Nos. 48//24/1/2-0, 24/2/4-18, 25/1/5-0, 25/2/1-18, 49//21/2/7-14, 53//4/8-0, 5/8-0, 6/8-0, 7/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 23/8-0, 24/6-18, 25/8-0, 26/1-2, 60//3/8-0, 4/8-0, 5/8-0, 6/1/1-11, 7/8-0, 8/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-0, 18/8-0, 19/8-0, Kitta 31, Measuring 215 Kanal 1 Marla in which the Company holds 1/11 Share Equivalent to 19 Kanal 11 Marla and Khewat No.79, Khatoni No.104, Khasra Nos. 49//24/8-0, 51//8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52//4/9-2, 6/1/4-4, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61//4/8-0, 5/8-0, 62//1/8-0, 2/8-0, 3/8-0, Kitta 30, Measuring 201 Kanal 9 Marla in which the Company holds 33 Kanal 11.5 Marla and Khewat No.86, Khatoni No.112, Khasra Nos. 49//11/8-0, 12/7-4, 19/7-4, 20/8-0, Kitta 4, Measuring 30 Kanal 8 Marla Salam (Full) and Khewat No.88, Khatoni No.114, Khasra Nos. 48//15/8-0, 16/8-0, Kitta 2, Measuring 16 Kanal 0 Marla. Total Land is 256 Kanal 6.5 Marla or 32.04 Acre.

4.2	Assessee's share in the property	:	As mentioned in the Description of the property
4.3	Value declared by the Assessee (Rs.)	:	Not Known
4.4	Details of other share holders, if any	:	To be seen by A.O.
4.5	Whether Regd. Valuer's report submitted by the assessee	:	NA
4.6	Comments on the Regd. Valuer's report	:	NA

5 PROPERTY DESCRIPTION

5.1	Land area	:	Area as per SUB-ANNEXURE - 22 (B)
5.2	Actual area covered and plinth area constructed (sqm)	:	Nil
5.3	Period of construction	:	NA
5.4	Estimated future life of the Building.	:	NA
5.5	Type of construction and broad specifications	:	NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, if so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 22 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
- (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 19,22,46,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 22 (B)**ABSTRACT OF COST****Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.71, Khatoni No. 96, Khasra Nos. 48//12/2/5-4, 13/8-0, 18/7-0, 19/1/3-0, 53//11/2/4-14, 12/8-0, 19/8-0, 20/6-10, 21/7-18, 22/8-0, 54//25/2/0-7, 59//5/2/2-4, 6/1/4-4, 15/6-4, 16/3-2, 24/2/0-12, 25/1/3-7, 60//1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 20/1/5-12, 20/2/2-8, 21/1/1-0, 21/2/2-7, Kitta 26, Measuring 137 Kanal 13 Marla in which the Company holds 5/16 Share Equivalent to 43 Kanal 0 Marla (This Land is Sold vide Registry No. 2435 dated 09.03.2005, Registry No. 20617 dated 17.01.2005 and Registry No. 20621 dated 17.01.2005) and Khewat No. 79, Khatoni No.104, Khasra No. 49//24/8-0, 51//8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52//4/9-2, 6/1/4-7, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61//4/8-0, 5/8-0, 62//1/8-0, 2/8-0, 3/8-0, Kitta 30, Measuring 201 Kanal 12 Marla in which the Company holds 53/168 Share Equivalent to 63 Kanal 12 Marla and Khewat No. 82, Khatoni No. 107, Khasra Nos. 36/23/3/0-10, 24/2/1-17, 49//6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 25/8-0, 50//1/2/5-12, 2/8-0, 3/8-0, 4/5-10, 7/2-8, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/7-4, 18/6-16, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/8-0, 24/8-0, 51//1/8-0, 2/8-0, 3/10-6, 52//5/8-0, Kitta 32, Measuring 232 Kanal 3 Marla in which the Company holds 1440/13175 Share Equivalent to 25 Kanal 7 Marla and Khewat No.60, Khatoni No.71, Khasra Nos.48//5/8-0, 49//1/8-0, 2/7-4, Kitta 3, Measuring 23 Kanal 4 Marla in which the Company holds 160/624 Share Equivalent to 5 Kanal 19 Marla and Khewat No.63, Khatoni No.74, Khasra Nos. 48//6/2/3-16, 7/7-11/8/7-11, Kitta 3, Measuring 18 Kanal 18 Marla Salam (Full) and Khewat No.72, Khatoni No.97, Khasra Nos. 48//24/1/2-0, 24/2/4-18, 25/1/5-0, 25/2/1-18, 49//21/2/7-14, 53//4/8-0, 5/8-0, 6/8-0, 7/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 23/8-0, 24/6-18, 25/8-0, 26/1-2, 60//3/8-0, 4/8-0, 5/8-0, 6/1/1-11, 7/8-0, 8/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-0, 18/8-0, 19/8-0, Kitta 31, Measuring 215 Kanal 1 Marla in which the Company holds 1/11 Share Equivalent to 19 Kanal 11 Marla and Khewat No.79, Khatoni No.104, Khasra Nos. 49//24/8-0, 51//8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52//4/9-2, 6/1/4-4, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61//4/8-0, 5/8-0, 62//1/8-0, 2/8-0, 3/8-0, Kitta 30, Measuring 201 Kanal 9 Marla in which the Company holds 33 Kanal 11.5 Marla and Khewat No.86, Khatoni No.112, Khasra Nos. 49//11/8-0, 12/7-4, 19/7-4, 20/8-0, Kitta 4, Measuring 30 Kanal 8 Marla Salam (Full) and Khewat No.88, Khatoni No.114, Khasra Nos. 48//15/8-0, 16/8-0, Kitta 2, Measuring 16 Kanal 0 Marla. Total Land is 256 Kanal 6.5 Marla or 32.04 Acre.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	256	6.5	32.041	60,00,000	19,22,46,000
	Total					19,22,46,000


[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla In Village Bhora Khurd, District Gurgaon.		
		363	9	Khewat No.82, Khatoni No. 107, Khasra Nos.19//18/6/0-3, 18/7/0-3, 18/8/2-16, 17/3-11, 23/8-0, 24/8-0, 32//3/7-14, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 33//1/8-0, 10/8-0, 11/8-0, 20/8-0, Kitta 22, Measuring 150 Kanal 7 Marla In which the Company holds 1440/13175 Share Equivalent to 16 Kanal 9 Marla.	1,23,36,000	See Sub-Annexure 23 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 23 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.
Khewat No.82, Khatoni No. 107, Khasra Nos.19//18/6/0-3, 18/7/0-3,18/8/2-16, 17/3-11, 23/8-0, 24/8-0, 32//3/7-14, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 33//1/8-0, 10/8-0, 11/8-0, 20/8-0, Kitta 22, Measuring 150 Kanal 7 Marla in which the Company holds 1440/13175 Share Equivalent to 16 Kanal 9 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 23 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 23 (B)
 8.3 Standard plinth area rates adopted plus/minus deviations and corrections for the building cost index etc : NA
 8.4 Extra items not covered under 8.3 : NA
 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 1,23,36,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)

ABSTRACT OF COST

Description of Land :

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.82, Khatoni No. 107, Khasra Nos.19//18/6/0-3, 18/7/0-3,18/8/2-16, 17/3-11, 23/8-0, 24/8-0, 32//3/7-14, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 33//1/8-0, 10/8-0, 11/8-0, 20/8-0, Kitta 22, Measuring 150 Kanal 7 Marla in which the Company holds 1440/13175 Share Equivalent to 16 Kanal 9 Marla.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	16	9	2.056	60,00,000	1,23,36,000
	Total					1,23,36,000


[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Asykar Bhuwan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		363	10	Khewat No. 45, Khatoni No. 48, Khasra Nos. 55//17/2/2-17, 17/4/0-13, 24/8-0, 25/8-0, 57//15/2/1 -0, 16/2-13, 58//4/8-0, 5/8-0, 6/8-0, 7/1/3-0, 7/2/5-0, 11/7- 14, 12/8-0, 13/ 1/4-12, 13/2/3-8, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 20/8-0, 59//1/2/4-13, 2/2/4-13, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, 55//21/1/0-6, 57//6/1 -1 6, 15/1/0-7, 58//2/2/2- 17, 3/7-[8, 8/8-0, 9/1/3-12, 9/2/4-6, 10/- 1/2-8, 10/2/4-18, Kulte 36, Measuring 196 Kanal 11 Marla in which the Company holds 2358/3970 Share Equivalent to 116 Kanal 15 Marla.	8,75,64,000	See Sub-Annexure 24 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Aaykar Bhaivan
 Rohtak (Haryana)

SUB-ANNEXURE - 24 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION**3.1 Details of documents furnished by the assessee :**

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE**4.1 Name, number (if any) address and complete location of the property.**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No. 45, Khatoni No. 48, Khasra Nos. 55//17/2/2-17, 17/4/0-13, 24/8-0, 25/8-0, 57//15/2/1 -0, 16/2-13, 58//4/8-0, 5/8-0, 6/8-0, 7/1/3-0, 7/2/5-0, 11/7-14, 12/8-0, 13/1/4-12, 13/2/3-8, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 20/8-0, 59//1/2/4-13, 2/2/4-13, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 55//21/1/0-6, 57//6/1 -1 6, 15/1/0-7, 58//2/2/2-17, 3/7-[8, 8/8-0, 9/1/3-12, 9/2/4-6, 10/1/2-8, 10/2/4-18, Kulte 36, Measuring 196 Kanal 11 Marla in which the Company holds 2358/3970 Share Equivalent to 116 Kanal 15 Marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 24 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
 relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 24 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
 minus deviations and corrections for the
 building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 8,75,64,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Asykar Bhawan
 Rohtak (Haryana)

VALUATION OFFICER
Income Tax Department
Rohitak (Haryana)

Asstt. Valuation Officer
Income Tax Department
Rohitak (Haryana)


S. No.	Particulars	Area of Land Kanal	Area of Land Marla	Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (in Rupees)
1	Cost of Agriculture Land	116	15	14.594	60,00,000	8,75,64,000
	Total					8,75,64,000


Description of Land :
Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.
Khwat No. 45, Khatoni No. 48, Khastri Nos. 55/117/2/2-17, 17/4/0-13, 24/8-0, 25/8-0, 57/115/2/1-0, 16/2-13, 58/14/8-0, 5/8-0, 6/8-0, 7/1/3-0, 7/2/5-0, 11/7-14, 12/8-0, 13/1/4-12, 13/2/3-8, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 20/8-0, 59/11/2/4-13, 2/2/4-13, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 55/12/1/10-6, 57/16/1-16, 15/1/0-7, 58/12/2/2-17, 3/7-18, 8/8-0, 9/1/3-12, 9/2/4-6, 10/1/2-8, 10/2/4-18, Kille 36, Measuring 196 Kanal 11 Marla in which the Company holds 2358/3970 Share Equivalent to 116 Kanal 15 Marla.

ABSTRACT OF COST

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		363	11	Khewat No.82, Khatoni no.107, Khasra Nos. 73//6/7-2, 7/7-2, 8/7-2, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 22/8-0, 23/8-0, 24/8-0, 25/8-0, 74//10/7-2, 11/8-0, 20/8-0, 78//2/8-0, 3/8-0, 4/8-0, 5/8-0, 6/9-0, 7/6- 11, 8/3-18, Kitte 23, Measuring 175 Kanal 17 Marla in which the company holds 1440/13175 Share Equivalent to 19 Kanal 4 Marla and Khewat No. 80, Khatoni no. 105, Khasra Nos. 72//3/2/6-16, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/7-14, 13/8-0, 12/2/1-10, 14/8-0, 15/6-16, 16/8-0, 17/8-0, 18/9-13, 19/1/2-15, 24/5-16, 25/8-0, 26/1-4, 73//1/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 19/8-0, 20/8-0, 21/8-0, 78//1/5-2, 79//5/1-13, Kitte 27, Measuring 184 Kanal 19 Marla in which the company holds 2/39 Share Equivalent to 9 Kanal 10 Marla. Total Land is 28 Kanal 14 Marla.	2,15,28,000	See Sub-Annexure 25 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 25 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.82, Khatoni no.107, Khasra Nos. 73//6/7-2, 7/7-2, 8/7-2,13/8-0,14/8-0, 15/8-0,16/8-0, 17/8-0, 18/8-0, 22/8-0, 23/8-0, 24/8-0, 25/8-0, 74//10/7-2, 11/8-0, 20/8-0, 78//2/8-0, 3/8-0, 4/8-0, 5/8-0, 6/9-0, 7/6- 11, 8/3-18, Kite 23, Measuring 175 Kanal 17 Marla in which the company holds 1440/13175 Share Equivalent to 19 Kanal 4 Marla and Khewat No. 80, Khatoni no. 105, Khasra Nos. 72//3/2/6-16, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/7-14, 13/8-0, 12/2/1-10, 14/8-0, 15/6-16,16/8-0, 17/8-0, 18/9-13, 19/1/2-15, 24/5-16, 25/8-0, 26/1-4, 73//1/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 19/8-0, 20/8-0, 21/8-0,78//1/5-2, 79//5/1-13, Kite 27, Measuring 184 Kanal 19 Marla in which the company holds 2/39 Share Equivalent to 9 Kanal 10 Marla.Total Land is 28 Kanal 14 Marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 25 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 25 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 2,15,28,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.82, Khatoni no.107, Khasra Nos. 73//6/7-2, 7/7-2, 8/7-2,13/8-0,14/8-0, 15/8-0,16/8-0, 17/8-0, 18/8-0, 22/8-0, 23/8-0, 24/8-0, 25/8-0, 74//10/7-2, 11/8-0, 20/8-0, 78//2/8-0, 3/8-0, 4/8-0, 5/8-0, 6/9-0, 7/6- 11, 8/3-18, Kitta 23, Measuring 175 Kanal 17 Marla in which the company holds 1440/13175 Share Equivalent to 19 Kanal 4 Marla and Khewat No. 80, Khatoni no. 105, Khasra Nos. 72//3/2/8-16, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/7-14, 13/8-0, 12/2/1-10, 14/8-0, 15/6-16,16/8-0, 17/8-0, 18/9-13, 19/1/2-15, 24/5-16, 25/8-0, 26/1-4, 73//1/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 19/8-0, 20/8-0, 21/8-0,78//1/5-2, 79//5/1-13, Kitta 27, Measuring 184 Kanal 19 Marla in which the company holds 2/39 Share Equivalent to 9 Kanal 10 Marla.Total Land is 28 Kanal 14 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	28	14	3.588	60,00,000	2,15,28,000
	Total					2,15,28,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankhar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.		
		363 364	12	Details of Land:	46,86,000	See Sub-Annexure 26 (A) & (B) for Details
<p>Khewat No.23,Khatoni No.26, Khasra No.158, Measuring 1 Kanal 19 Marla in which the Company holds 1827/3933 Share Equivalent to 0 Kanal 18 Marla and Khewat No. 33, Khatoni No. 36, Khasra Nos. 146/0-12, 54//4/6/0-3, Kitte 2, Measuring 0 Kanal 15 Marla in which the Company holds 1567/5585 Share Equivalent to 0 Kanal 4 Marla and Khewat No.67, Khatoni No.78,Khasra Nos.121/1-18, 195/5-0, Kitte 2, Measuring 6 Kanal 18 Marla in which the Company holds 1/45 Share Equivalent to 0 Kanal 3 Marla and Khewat No. 82, Khatoni No.107, Khasra Nos. 122/5-2, 162/2-17, Kitte 2, Measuring 7 Kanal 19 Marla in which the Company holds 1440/13175 Share Equivalent to 0 Kanal 17 Marla and Khewat No. 45, Khatoni No. 48, Khasra No.193, Measuring 1 Kanal 19 Marla in which the Company holds 2358/3970 Share Equivalent to 1 Kanal 3 Marla and Khewat No. 60, Khatoni No.71, Khasra No.68//21, Measuring 8 Kanal 0 Marla in which the Company holds 160/624 Share Equivalent to 2 Kanal 1 Marla and Khewat No.72/97, Khasra Nos. 20//4/4/0-4,118/2-13, 204/2-2, Kitte 3, Measuring 4 Kanal 19 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 9 Marla and Khewat No.80, Khatoni No. 105, Khasra Nos.116/2/3- 14, 163/2/4-16, 205/1-6, Kitte 3, Measuring 9 Kanal 16 Marla in which the Company holds 2/39 Share Equivalent to 0 Kanal 10 Marla.Total Land is 6 Kanal 5 Marla.</p>						

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Anwar Bhaswan
Rohtak (Haryana)

SUB-ANNEXURE - 26 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

4.1 Name, number (if any) address and complete location of the property.

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.23, Khatoni No.26, Khasra No.158, Measuring 1 Kanal 19 Marla in which the Company holds 1827/3933 Share Equivalent to 0 Kanal 18 Marla and Khewat No. 33, Khatoni No. 36, Khasra Nos. 146/0-12, 54/4/6/0-3, Kitte 2, Measuring 0 Kanal 15 Marla in which the Company holds 1567/5585 Share Equivalent to 0 Kanal 4 Marla and Khewat No.67, Khatoni No.78, Khasra Nos.121/1-18, 195/5-0, Kitte 2, Measuring 6 Kanal 18 Marla in which the Company holds 1/45 Share Equivalent to 0 Kanal 3 Marla and Khewat No. 82, Khatoni No.107, Khasra Nos. 122/5-2, 162/2-17, Kitte 2, Measuring 7 Kanal 19 Marla in which the Company holds 1440/13175 Share Equivalent to 0 Kanal 17 Marla and Khewat No. 45, Khatoni No. 48, Khasra No.193, Measuring 1 Kanal 19 Marla in which the Company holds 2358/3970 Share Equivalent to 1 Kanal 3 Marla and Khewat No. 60, Khatoni No.71, Khasra No.68/21, Measuring 8 Kanal 0 Marla in which the Company holds 160/624 Share Equivalent to 2 Kanal 1 Marla and Khewat No.72/97, Khasra Nos. 20/4/4/0-4, 118/2-13, 204/2-2, Kitte 3, Measuring 4 Kanal 19 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 9 Marla and Khewat No.80, Khatoni No. 105, Khasra Nos.116/2/3- 14, 163/2/4-16, 205/1-6, Kitte 3, Measuring 9 Kanal 16 Marla in which the Company holds 2/39 Share Equivalent to 0 Kanal 10 Marla. Total Land is 6 Kanal 5 Marla.

4.2	Assessee's share in the property	:	As mentioned in the Description of the property
4.3	Value declared by the Assessee (Rs.)	:	Not Known
4.4	Details of other share holders, if any	:	To be seen by A.O.
4.5	Whether Regd. Valuer's report submitted by the assessee	:	NA
4.6	Comments on the Regd. Valuer's report	:	NA

5 PROPERTY DESCRIPTION

5.1	Land area	:	Area as per SUB-ANNEXURE - 26 (B)
5.2	Actual area covered and plinth area constructed (sqm)	:	Nil
5.3	Period of construction	:	NA
5.4	Estimated future life of the Building.	:	NA
5.5	Type of construction and broad specifications	:	NA

6 LEASE AND OCCUPANCY DETAILS

6.1	Is land free hold or lease hold	:	NA
6.2	If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease.	:	NA
	(a) Initial premium	:	NA
	(b) General rent payable per annum	:	NA
	(c) Unearned increase payable to the lessor in the event of sale/ transfer.	:	NA

- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee.
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 26 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 46,86,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.

Khewat No.23, Khatoni No.26, Khasra No.158, Measuring 1 Kanal 19 Marla in which the Company holds 1827/3933 Share Equivalent to 0 Kanal 18 Marla and Khewat No. 33, Khatoni No. 36, Khasra Nos. 146/0-12, 54//4/6/0-3, Kitte 2, Measuring 0 Kanal 15 Marla in which the Company holds 1567/5585 Share Equivalent to 0 Kanal 4 Marla and Khewat No.67, Khatoni No.78, Khasra Nos.121/1-18, 195/5-0, Kitte 2, Measuring 6 Kanal 18 Marla in which the Company holds 1/45 Share Equivalent to 0 Kanal 3 Marla and Khewat No. 82, Khatoni No.107, Khasra Nos. 122/5-2, 162/2-17, Kitte 2, Measuring 7 Kanal 19 Marla in which the Company holds 1440/13175 Share Equivalent to 0 Kanal 17 Marla and Khewat No. 45, Khatoni No. 48, Khasra No.193, Measuring 1 Kanal 19 Marla in which the Company holds 2358/3970 Share Equivalent to 1 Kanal 3 Marla and Khewat No. 60, Khatoni No.71, Khasra No.68//21, Measuring 8 Kanal 0 Marla in which the Company holds 160/624 Share Equivalent to 2 Kanal 1 Marla and Khewat No.72/97, Khasra Nos. 20//4/4/0-4, 118/2-13, 204/2-2, Kitte 3, Measuring 4 Kanal 19 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 9 Marla and Khewat No.80, Khatoni No. 105, Khasra Nos.116/2/3- 14, 163/2/4-16, 205/1-6, Kitte 3, Measuring 9 Kanal 16 Marla in which the Company holds 2/39 Share Equivalent to 0 Kanal 10 Marla. Total Land is 6 Kanal 5 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	6	5	0.781	60,00,000	46,86,000
	Total					46,86,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Anykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		366	1	Khewat No. 13, Khatoni No. 25, Khasra Nos. 4//10/0-5, 5//4/5-17, 6/5-6, 7/8-0, 8/7-4, Kitte 5, Measuring 26 Kanal 12 Marla in which the Company holds 1/3 Share Equivalent to 8 Kanal 17.33 Marla and Khatoni no.1/1-2, Khasra Nos. 4//19/3-19, 20/8-0, 21/8-0, 22/1/0-15, 22/2/1-1, 5//16/8-0, 25/8-0, Kitte 7, Measuring 37 Kanal 15 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 8 Min, Khasra Nos. 4//11/6-2, 12/0-12, 5//14/8-0, 15/8-0, 17/8-0, 24/1/2-0, Kitte 6, Measuring 32 Kanal 14 Marla in which the Company holds 65/654 Share Equivalent to 3 Kanal 5 Marla. Total Land is 13 Kanal 1.33 Marla.	97,98,000	See Sub-Annexure 27 (A) & (B) for Details

[Signature]
Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

[Signature]
VALUATION OFFICER
Income Tax Department
Ankush Bhatnagar
Rohtak (Haryana)

SUB-ANNEXURE - 27 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION**3.1 Details of documents furnished by the assessee :**

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.3 Date of Inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Nevin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE**4.1 Name, number (if any) address and complete location of the property.**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat No. 13, Khatoni No. 25, Khasra Nos. 4//10/0-5, 5//4/5-17, 6/5-6, 7/8-0, 8/7-4, Kitte 5, Measuring 26 Kanal 12 Marla in which the Company holds 1/3 Share Equivalent to 8 Kanal 17.33 Marla and Khatoni no.1/1-2, Khasra Nos. 4//19/3-19, 20/8-0, 21/8-0, 22/1/0-15, 22/2/1-1, 5//16/8-0, 25/8-0, Kitte 7, Measuring 37 Kanal 15 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 8 Min, Khasra Nos. 4//11/6-2, 12/0-12, 5//14/8-0, 15/8-0, 17/8-0, 24/1/2-0, Kitte 6, Measuring 32 Kanal 14 Marla in which the Company holds 65/65-4 Share Equivalent to 3 Kanal 5 Marla. Total Land is 13 Kanal 1.33 Marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known

- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 27 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 27 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost Index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 97,98,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat No. 13, Khatoni No. 25, Khasra Nos. 4//10/0-5, 5//4/5-17, 6/5-6, 7/8-0, 8/7-4, Kitta 5, Measuring 26 Kanal 12 Marla in which the Company holds 1/3 Share Equivalent to 8 Kanal 17.33 Marla and Khatoni no.1/1-2, Khasra Nos. 4//19/3-19, 20/8-0, 21/8-0, 22/1/0-15, 22/2/1-1, 5//16/8-0, 25/8-0, Kitta 7, Measuring 37 Kanal 15 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 8 Min, Khasra Nos. 4//11/6-2, 12/0-12, 5//14/8-0, 15/8-0, 17/8-0, 24/1/2-0, Kitta 6, Measuring 32 Kanal 14 Marla in which the Company holds 65/654 Share Equivalent to 3 Kanal 5 Marla. Total Land is 13 Kanal 1.33 Marla.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	13	1.33	1.633	60,00,000	97,98,000
	Total					97,98,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankora Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		366	2	<p>Khewat/Khatoni No. 8/20, Khasra No.10//16 Measuring 7 Kanal 4 Marla in which the Company holds 240/2336 Share Equivalent to 0 Kanal 15 Marla and Khewat/Khatoni No. 22/37, Khasra Nos. 7//21/8, 22/8-0, 23/8-0, 24/8-0, 8//16/2/2-6, 24/2-19, 25/8-0, 9//4/5-9, 5/7-7, 6/7-12, 7/8-0, 8/1-14, 13/2-3, 14/7-18, 15/7-12, 16/7-10, 17/2-13, 10//1/7-7, 2/7-7, 3/7-7, 4/7-7, 7/8-0, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/1/5-7, 20/8-0, 21/8-0, Kitta 30, Measuring 20 Kanal 18 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 1 Marla.</p> <p>Total Land is 1 Kanal 16 Marla. (There is a typing error in total area. It works out to 0 Kanal 16 Marla instead of 1 Kanal 16 Marla)</p>	8,00,000	See Sub-Annexure 28 (A) & (B) for Details. There is a typing error in total area. It works out to 0 Kanal 16 Marla instead of 1 Kanal 16 Marla.

Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

SUB-ANNEXURE - 28 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION**3.1 Details of documents furnished by the assessee :**

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE**4.1 Name, number (if any) address and complete location of the property.**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat/Khatoni No. 8/20, Khasra No.10//16 Measuring 7 Kanal 4 Marla in which the Company holds 240/2336 Share Equivalent to 0 Kanal 15 Marla and Khewat/Khatoni No. 22/37, Khasra Nos. 7//21/8, 22/8-0, 23/8-0, 24/8-0, 8//16/2/2-6, 24/2-19, 25/8-0, 9//4/5-9, 5/7-7, 6/7-12, 7/8-0, 8/1-14, 13/2-3, 14/7-18, 15/7-12, 16/7-10, 17/2-13, 10//1/7-7, 2/7-7, 3/7-7, 4/7-7, 7/8-0, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/1/5-7, 20/8-0, 21/8-0, Kitte 30, Measuring 20 Kanal 18 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 1 Marla. Total Land is 1 Kanal 16 Marla. (There is a typing error in total area. It works out to 0 Kanal 16 Marla instead of 1 Kanal 16 Marla)

4.2	Assessee's share in the property	:	As mentioned in the Description of the property
4.3	Value declared by the Assessee (Rs.)	:	Not Known
4.4	Details of other share holders, if any	:	To be seen by A.O.
4.5	Whether Regd. Valuer's report submitted by the assessee	:	NA
4.6	Comments on the Regd. Valuer's report	:	NA
5	<u>PROPERTY DESCRIPTION</u>		
5.1	Land area	:	Area as per SUB-ANNEXURE - 28 (B)
5.2	Actual area covered and plinth* area constructed (sqm)	:	Nil
5.3	Period of construction	:	NA
5.4	Estimated future life of the Building.	:	NA
5.5	Type of construction and broad specifications	:	NA
6	<u>LEASE AND OCCUPANCY DETAILS</u>		
6.1	Is land free hold or lease hold	:	NA
6.2	If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease.	:	NA
	(a) Initial premium	:	NA
	(b) General rent payable per annum	:	NA
	(c) Unearned increase payable to the lessor in the event of sale/ transfer.	:	NA
6.3	Does the land falls in the area included in any town planning plan of government or any Statutory body, if so give particulars.	:	NA
6.4	Particulars of tenants/ leases/licenses etc and portion occupied by tenant.	:	NA
6.5	If part of the property is occupied by the owner, then area so occupied.	:	The Property is in the possession of GFIL Committee
6.6	Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated.	:	NA
6.7	Gross annual income received from the entire property.	:	NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 28 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
- (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 6,00,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

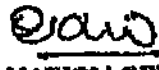
Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat/Khatoni No. 8/20, Khasra No.10//16 Measuring 7 Kanal 4 Marla in which the Company holds 240/2336 Share Equivalent to 0 Kanal 15 Marla and Khewat/Khatoni No. 22/37, Khasra Nos. 7//21/8, 22/8-0, 23/8-0, 24/8-0, 8//16/2/2-6, 24/2-19, 25/8-0, 9//4/5-9, 5/7-7, 6/7-12, 7/8-0, 8/1-14, 13/2-3, 14/7-18, 15/7-12, 16/7-10, 17/2-13, 10//1/7-7, 2/7-7, 3/7-7, 4/7-7, 7/8-0, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/1/5-7, 20/8-0, 21/8-0, Kite 30, Measuring 20 Kanal 18 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 1 Marla.

Total Land is 1 Kanal 16 Marla. (There is a typing error in total area. It works out to 0 Kanal 16 Marla instead of 1 Kanal 16 Marla)

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	0	16	0.100	60,00,000	6,00,000
	Total					6,00,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		366	3	Khewat No.13, Khatoni No. 25, Khasra Nos. 10//24/2/5-0, 25/8-0, 11//21/8-0, 22/1/1-11, Kitte 4, Measuring 22 Kanal 11 Marla in which the company holds 1/3 Share Equivalent to 7 Kanal 10.33 Marla and Khatoni No. 3, Khasra Nos.16//9/1/5-1, 3/3/1-9, 17//4/2/6-0, 10//23/3/3-16, 17//3/1/6-4, 5/1/2/0-17, 16//2/1/1-4, Kitte 7, Measuring 24 Kanal 11 Marla in which the company holds 362/16282 Share Equivalent to 0 Kanal 11 Marla and Khatoni no. 1/1-2, Khasra Nos. 11//22/7/0-19, 16//2/3/1-5, 2/2/1-4, 2/4/0-10, 17//2/2/4-0, 3/2/1-16, 4/1/2-0, 6/2/7-2, 7/8-0, 8/8-0, 9/8-0, 13/8-0, 14/8-0, 15/8-0, 16/7-17, 25/1/2-17, Kitte 16, Measuring 77 Kanal 10 Marla in which the Company holds 3/120 Share Equivalent to 1 Kanal 19 Marla and Khatoni No. 8/20, Khasra Nos. 11//11/2/1/2- 12, 20/2/3-12, 17//2/1/4-0, Kitte 3, Measuring 10 Kanal 4 Marla in which the Company holds 240/2336 Share Equivalent to 1 Kanal 1 Marla. Total Land is 11 Kanal 1.33 Marla.	82,98,000	See Sub-Annexure 29 (A) & (B) for Details

[Signature]
 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)

[Signature]
VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 29 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION**3.1 Details of documents furnished by the assessee :**

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :

The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.

- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE**4.1 Name, number (if any) address and complete location of the property.**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat No.13, Khatoni No. 25, Khasra Nos. 10//24/2/5-0, 25/8-0, 11//21/8-0, 22/1/1-11, Kitte 4, Measuring 22 Kanal 11 Marla in which the company holds 1/3 Share Equivalent to 7 Kanal 10.33 Marla and Khatoni No. 3, Khasra Nos.16//9/1/5-1, 3/3/1-9, 17//4/2/6-0, 10//23/3/3-16, 17//3/1/6-4, 5/1/2/0-17, 16//2/1/1-4, Kitte 7, Measuring 24 Kanal 11 Marla in which the company holds 362/16282 Share Equivalent to 0 Kanal 11 Marla and Khatoni no. 1/1-2, Khasra Nos. 11//22/7/0-19, 16//2/3/1-5, 2/2/1-4, 2/4/0-10, 17//2/2/4-0, 3/2/1-16, 4/1/2-0, 6/2/7-2, 7/8-0, 8/8-0, 9/8-0, 13/8-0, 14/8-0, 15/8-0, 16/7-17, 25/1/2-17, Kitte 16, Measuring 77 Kanal 10 Marla in which the Company holds 3/120 Share Equivalent to 1 Kanal 19 Marla and Khatoni No. 8/20, Khasra Nos. 11//11/2/1/2- 12, 20/2/3-12, 17//2/1/4-0, Kitte 3, Measuring 10 Kanal 4 Marla in which the Company holds 240/2336 Share Equivalent to 1 Kanal 1 Marla. Total Land is 11 Kanal 1.33 Marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 29 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned Increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 29 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 82,98,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Anaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat No.13, Khatoni No. 25, Khasra Nos. 10//24/2/5-0, 25/8-0, 11//21/8-0, 22/1/1-11, Kitta 4, Measuring 22 Kanal 11 Marla in which the company holds 1/3 Share Equivalent to 7 Kanal 10.33 Marla and Khatoni No. 3, Khasra Nos.16//9/1/5-1, 3/3/1-9, 17//4/2/6-0, 10//23/3/3-16, 17//3/1/6-4, 5/1/2/0-17, 16//2/1/1-4, Kitta 7, Measuring 24 Kanal 11 Marla in which the company holds 362/16282 Share Equivalent to 0 Kanal 11 Marla and Khatoni no. 1/1-2, Khasra Nos. 11//22/7/0-19, 16//2/3/1-5, 2/2/1-4, 2/4/0-10, 17//2/2/4-0, 3/2/1-16, 4/1/2-0, 6/2/7-2, 7/8-0, 8/8-0, 9/8-0, 13/8-0, 14/8-0, 15/8-0, 16/7-17, 25/1/2-17, Kitta 16, Measuring 77 Kanal 10 Marla in which the Company holds 3/120 Share Equivalent to 1 Kanal 19 Marla and Khatoni No. 8/20, Khasra Nos. 11//11/2/1/2-12, 20/2/3-12, 17//2/1/4-0, Kitta 3, Measuring 10 Kanal 4 Marla in which the Company holds 240/2336 Share Equivalent to 1 Kanal 1 Marla. Total Land is 11 Kanal 1.33 Marla.


S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	11	1.33	1.383	60,00,000	82,98,000
					Total	82,98,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		367	4	Khewat No. 13, Khatoni No. 25, Khasra No. 12//21/6/1-0, 16//5/1/0-10, 11//25/6/0-8, Kitte 3, Measuring 1 Kanal 18 Marla in which the Company holds 1/3 Share Equivalent to 0 Kanal 12.66 Marla and Khatoni No. 1/1-2, Khasra No. 12//20/1/3-4 in which the Company holds 3/120 share Equivalent to 0 Kanal 2 Marla and Khatoni No. 8/20, Khasra Nos. 11//25/1/0-9, 12//20/2/4-16, 16//5/2/0-16, Kitte 3, Measuring 6 Kanal 1 Marla in which the Company holds 240/2336 Share Equivalent to 0 Kanal 12 Marla and Khatoni No. 22/37, Khasra Nos. 11//6/1/1-6, 14/2/5-5, 15/8-0, 16/7-18, 17/1/5-9, 17/2/0-11, 18/3/0-6, 12//1/2/2-11, 10/2/6-4, 11/1/4-16, 21/7/0-12, Kitte 11, Measuring 43 Kanal 8 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 2 Marla. Total Land is 1 Kanal 8 Marla.	10,50,000	See Sub-Annexure 30 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 30 (A)DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.
Khewat No. 13, Khatoni No. 25, Khasra No. 12//21/6/1-0, 16//5/1/0-10, 11//25/6/0-8, Kitta 3, Measuring 1 Kanal 18 Marla in which the Company holds 1/3 Share Equivalent to 0 Kanal 12.66 Marla and Khatoni No. 1/1-2, Khasra No. 12//20/1/3-4 in which the Company holds 3/120 share Equivalent to 0 Kanal 2 Marla and Khatoni No. 8/20, Khasra Nos. 11//25/1/0-9, 12//20/2/4-16, 16//5/2/0-16, Kitta 3, Measuring 6 Kanal 1 Marla in which the Company holds 24/0/2336 Share Equivalent to 0 Kanal 12 Marla and Khatoni No. 22/37, Khasra Nos. 11//6/1/1-6, 14/2/5-5, 15/8-0, 16/7-18, 17/1/5-9, 17/2/0-11, 18/3/0-6, 12//1/2/2-11, 10/2/6-4, 11/1/4-16, 21/7/0-12, Kitta 11, Measuring 43 Kanal 8 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 2 Marla. Total Land is 1 Kanal 8 Marla.

- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 30 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned Increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 30 (B)
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
- (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 10,50,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankush Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat No. 13, Khatoni No. 25, Khasra No. 12//21/6/1-0, 16//5/1/0-10, 11//25/6/0-8, Kitta 3, Measuring 1 Kanal 18 Marla in which the Company holds 1/3 Share Equivalent to 0 Kanal 12.66 Marla and Khatoni No. 1/1-2, Khasra No. 12//20/1/3-4 in which the Company holds 3/120 share Equivalent to 0 Kanal 2 Marla and Khatoni No. 8/20, Khasra Nos. 11//25/1/0-9, 12//20/2/4-16, 16//5/2/0-16, Kitta 3, Measuring 6 Kanal 1 Marla in which the Company holds 240/2336 Share Equivalent to 0 Kanal 12 Marla and Khatoni No. 22/37, Khasra Nos. 11//6/1/1-6, 14/2/5-5, 15/8-0, 16/7-18, 17/1/5-9, 17/2/0-11, 18/3/0-6, 12//1/2/2-11, 10/2/6-4, 11/1/4-16, 21/7/0-12; Kitta 11, Measuring 43 Kanal 8 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 2 Marla. Total Land is 1 Kanal 8 Marla.


S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (in Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	1	8	0.175	60,00,000	10,50,000
					Total	10,50,000



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Anykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.86 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		367	5	Khatoni No. 3, Khasra Nos. 12//6/7-12, 7/7-3, 8/7-4, 12//13/6-16, 14/6-2, 15/8-0, Kitte 6, Measuring 42 Kanal 17 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 1/1-2, Khasra Nos. 12//5/1/6-4, 13//1/8-0, 2/6-13, 3/0-15, Kitte 4, Measuring 21 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 11 Marla and Khatoni No. 3, Khasra Nos. 13//9/8-0, 10/8-0, Kitte 2, Measuring 16 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 7 Marla. Total Land is 1 Kanal 17 Marla.	13,86,000	See Sub-Annexure 31 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 31 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwarl
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.
Khatoni No. 3, Khasra Nos. 12//6/7-12, 7/7-3, 8/7-4, 12//13/6-16, 14/6-2, 15/8-0, Kitte 6, Measuring 42 Kanal 17 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 1/1-2, Khasra Nos. 12//5/1/6-4, 13//1/8-0, 2/6-13, 3/0-15, Kitte 4, Measuring 21 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 11 Marla and Khatoni No. 3, Khasra Nos. 13//9/8-0, 10/8-0, Kitte 2, Measuring 16 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 7 Marla. Total Land is 1 Kanal 17 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known

4.4 Details of other share holders, if any : To be seen by A.O.

4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 31 (B)

5.2 Actual area covered and plinth area constructed (sqm) : Nil

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA

(a) Initial premium : NA

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA

6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA

6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA

6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee

6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA

6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 31 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost Index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable Items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 13,86,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankur Bhatnagar
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khatoni No. 3, Khasra Nos. 12//6/7-12, 7/7-3, 8/7-4, 12//13/6-16, 14/6-2, 15/8-0, Kitte 6, Measuring 42 Kanal 17 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 1/1-2, Khasra Nos. 12//5/1/6-4, 13//1/8-0, 2/6-13, 3/0-15, Kitte 4, Measuring 21 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 11 Marla and Khatoni No. 3, Khasra Nos. 13//9/8-0, 10/8-0, Kitte 2, Measuring 16 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 7 Marla. Total Land is 1 Kanal 17 Marla.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	1	17	0.231	60,00,000	13,86,000
	Total					13,86,000



 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		367	6	Khewat No. 13, Khatoni No. 25, Khasra Nos. 14//8/7-2, 9/1/5-3, Kitte 2, Measuring 12 Kanal 5 Marla in which the Company holds 1/3 Share Equivalent to 4 Kanal 2 Marla and Khewat No. 57, Khatoni No. 82, Khasra Nos. 14//9/2/1-19, 10/6-15, 11/7-12, 12/8-0, 13/8-0, 14/8-0, 15/3-0, 16/0-12, 17/7-10, 18/8-0, 19/8-0, 20/7-12, 15//6/7-2, 15/1/2-0, Kitte 14, Measuring 84 Kanal 2 Marla in which the Company holds 1/3 Share Equivalent to 28 Kanal 1 Marla and Khatoni No. 3, Khasra Nos. 15//15/2/6-0, 16/1/8-0, 25/8-0, Kitte 3, Measuring 20 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 9 Marla and Khatoni No. 1/1 -2, Khasra Nos. 14//21/8-0, 22/8-0, 23/8-0, 24/3-8, Kitte 4, Measuring 27 Kanal 8 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 14 Marla. Total Land is 33 Kanal 6 Marla.	2,49,78,000	See Sub-Annexure 32 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Aaykar Bhawan
 Rohtak (Haryana)

DETAILED VALUATION REPORT**1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.
Khewat No. 13, Khatoni No. 25, Khasra Nos. 14//8/7-2, 9/1/5-3, Kitte 2, Measuring 12 Kanal 5 Marla in which the Company holds 1/3 Share Equivalent to 4 Kanal 2 Marla and Khewat No. 57, Khatoni No. 82, Khasra Nos. 14//9/2/1-19, 10/6-15, 11/7-12, 12/8-0, 13/8-0, 14/8-0, 15/3-0, 16/0-12, 17/7-10, 18/8-0, 19/8-0, 20/7-12, 15//6/7-2, 15/1/2-0, Kitte 14, Measuring 84 Kanal 2 Marla in which the Company holds 1/3 Share Equivalent to 28 Kanal 1 Marla and Khatoni No. 3, Khasra Nos. 15//15/2/6-0, 16/1/6-0, 25/8-0, Kitte 3, Measuring 20 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 9 Marla and Khatoni No. 1/1-2, Khasra Nos. 14//21/8-0, 22/8-0, 23/8-0, 24/3-8, Kitte 4, Measuring 27 Kanal 8 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 14 Marla. Total Land is 33 Kanal 6 Marla.

4.2	Assessee's share in the property	:	As mentioned in the Description of the property
4.3	Value declared by the Assessee (Rs.)	:	Not Known
4.4	Details of other share holders, if any	:	To be seen by A.O.
4.5	Whether Regd. Valuer's report submitted by the assessee	:	NA
4.6	Comments on the Regd. Valuer's report	:	NA
5	<u>PROPERTY DESCRIPTION</u>		
5.1	Land area	:	Area as per SUB-ANNEXURE - 32 (B)
5.2	Actual area covered and plinth area constructed (sqm)	:	Nil
5.3	Period of construction	:	NA
5.4	Estimated future life of the Building.	:	NA
5.5	Type of construction and broad specifications	:	NA
6	<u>LEASE AND OCCUPANCY DETAILS</u>		
6.1	Is land free hold or lease hold	:	NA
6.2	If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of - lease and term of renewal of lease.	:	NA
	(a) Initial premium	:	NA
	(b) General rent payable per annum	:	NA
	(c) Unearned increase payable to the lessor in the event of sale/ transfer.	:	NA
6.3	Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars.	:	NA
6.4	Particulars of tenants/ leases/licenses etc and portion occupied by tenant.	:	NA
6.5	If part of the property is occupied by the owner, then area so occupied.	:	The Property is in the possession of GFIL Committee
6.6	Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated.	:	NA
6.7	Gross annual income received from the entire property.	:	NA

7 METHOD OF VALUATION

- Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 32 (B)
- 8.3 Standard plinth area rates adopted plus/minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
- (ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 2,49,78,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankhar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khewat No. 13, Khatoni No. 25, Khasra Nos. 14//8/7-2, 9/1/5-3, Kitta 2, Measuring 12 Kanal 5 Marla in which the Company holds 1/3 Share Equivalent to 4 Kanal 2 Marla and Khewat No. 57, Khatoni No. 82, Khasra Nos. 14//9/2/1-19, 10/6-15, 11/7-12, 12/8-0, 13/8-0, 14/8-0, 15/3-0, 16/0-12, 17/7-10, 18/8-0, 19/8-0, 20/7-12, 15//6/7-2, 15/1/2-0, Kitta 14, Measuring 84 Kanal 2 Marla in which the Company holds 1/3 Share Equivalent to 28 Kanal 1 Marla and Khatoni No. 3, Khasra Nos. 15//15/2/6-0, 16/1/6-0, 25/8-0, Kitta 3, Measuring 20 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 9 Marla and Khatoni No. 1/1 -2, Khasra Nos. 14//21/8-0, 22/8-0, 23/8-0, 24/3-8, Kitta 4, Measuring 27 Kanal 8 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 14 Marla. Total Land is 33 Kanal 6 Marla.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	33	6	4.163	60,00,000	2,49,78,000
	Total					2,49,78,000



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhaswan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
9	CCIT Panchkula	365		Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.		
		368	7	Khatoni No. 1/1-2, Khasra Nos. 22//25/2/6-4, 23//1/8-0, 2/8-0, 3/6-10, 8/2-0, 9/8-0, 10/8-0, 11/8-0, 12/6-8, 19/3-0, 20/8-0, 21/6-14, 24//1/0-13, 25//5/7-7, 6/1-16, Kitte 15, Measuring 88 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 2 Kanal 4 Marla and Khatoni No. 8/20, Khasra Nos. 22//9/8-0, 10/7-4, 11/7-4, 12/8-0, 19/8-0, 20/7-4, 21/6-6, 25//1/7-4, 2/8-0, 9/8-0, 10/7-4, 11/7-4, 12/1/4-0, Kitte 13, Measuring 93 Kanal 10 Marla in which the Company holds 240/2336 Share Equivalent to 9 Kanal 12 Marla. Total Land is 11 Kanal 16 Marla.	88,50,000	See Sub-Annexure 33 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 33 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

- 1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram
- 1.2 Letter no. and date under which reference received : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.
2. E-Mail dated 15.06.2023
- 1.3 Purpose of valuation : To Estimate FMV of property.
- 1.4 Act and section under which valuation is required : NA
- 1.5 Date(s) for which Valuation is required : 24.01.2023

2 ASSESSEE

- 2.1 Name : The Property is in the possession of GFIL Committee
- 2.2 Full Address : NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is in the possession of GFIL Committee. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property : 26.05.2023
- 3.4 Name(s) of officials present (if any) at the time of inspection : 1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Ajay, Halka Patwari
(Mobile No. 8901055048)

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.
Khatoni No. 1/1-2, Khasra Nos. 22//25/2/6-4, 23//1/8-0, 2/8-0, 3/6-10, 8/2-0, 9/8-0, 10/8-0, 11/8-0, 12/6-8, 19/3-0, 20/8-0, 21/6-14, 24//1/0-13, 25//5/7-7, 6/1-16, Kite 15, Measuring 88 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 2 Kanal 4 Marla and Khatoni No. 8/20, Khasra Nos. 22//9/8-0, 10/7-4, 11/7-4, 12/8-0, 19/8-0, 20/7-4, 21/6-6, 25//1/7-4, 2/8-0, 9/8-0, 10/7-4, 11/7-4, 12/1/4-0, Kite 13, Measuring 93 Kanal 10 Marla in which the Company holds 240/2336 Share Equivalent to 9 Kanal 12 Marla. Total Land is 11 Kanal 16 Marla.
- 4.2 Assessee's share in the property : As mentioned In the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known

- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 33 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold : NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. : NA
- (a) Initial premium : NA
- (b) General rent payable per annum : NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. : NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. : NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. : NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. : The Property is in the possession of GFIL Committee
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. : NA
- 6.7 Gross annual income received from the entire property. : NA

7 METHOD OF VALUATION

- 7.1 Method adopted : Land and Building Method.
- 7.2 Reason in support of the method adopted : This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
 relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 33 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
 minus deviations and corrections for the
 building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS

- 9.1 (I) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
 (II) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

- 10.1 Having considered the documents furnished by the Referring Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 88,50,000.00


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)



VALUATION OFFICER
 Income Tax Department
 Anaykar Bhawan
 Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana.

Khatoni No. 1/1-2, Khasra Nos. 22/125/2/6-4, 23/1/8-0, 2/8-0, 3/6-10, 8/2-0, 9/8-0, 10/8-0, 11/8-0, 12/6-8, 19/3-0, 20/8-0, 21/6-14, 24/1/0-13, 25/15/7-7, 6/1-16, Kitta 15, Measuring 88 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 2 Kanal 4 Marla and Khatoni No. 8/20, Khasra Nos. 22/9/8-0, 10/7-4, 11/7-4, 12/8-0, 19/8-0, 20/7-4, 21/6-6, 25/1/7-4, 2/8-0, 9/8-0, 10/7-4, 11/7-4, 12/1/4-0, Kitta 13, Measuring 93 Kanal 10 Marla in which the Company holds 240/2336 Share Equivalent to 9 Kanal 12 Marla. Total Land is 11 Kanal 16 Marla.

S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	11	16	1.475	60,00,000	88,50,000
	Total					88,50,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)



INCOME TAX DEPARTMENT
OFFICE OF THE PR. COMMISSIONER OF INCOME TAX,
 Opposite Mansarovar Park, Aaykar Bhawan, Rohtak

F.No. PCIT/RTK/MISC/2023-24/ 1524

Dated: 23.06.2023

To

The Deputy Commissioner of Income Tax (Hq)
 O/o Chief Commissioner of Income Tax
 Panchkula

Sir/Madam,

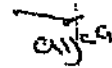
Sub:- Valuation of Properties in the matter of Hon'ble Supreme Court decision in the case of M/s Raiganj Consumer Forum Vs UOI & others in WP(C) no. 188/2014-regarding

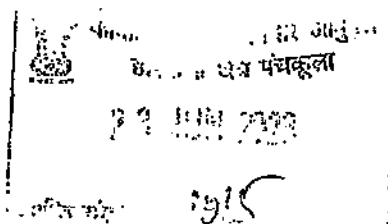
Kindly refer to your office letter F.No.55 dated 26.04.2023 on the subject cited above.

2. In this connection, I am directed to enclose herewith the duly valued reports as on 24.01.2023 of the Valuation Officer received through the Range Heads in respect of the properties related to this charge (Total 5 properties) for further necessary action at your end.

Yours faithfully,

Encl: as above


 (Vasudev Sharma)
 Income Tax Officer (Judd.)
 O/o Pr. Commissioner of Income Tax,
 Rohtak



S.No.	Name of the CCIT (CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	Valuation	Remarks
1	Chandigarh	Page no. 348-407	15	Building SCO No. 21, Sector Diwah Khana, HUDA, Jind (GFIL Property) (Area 126.6 Sq. Mtr)	1,83,19,000/-	
2	Chandigarh	Page no. 348-407	28	Land in Vill Umri, tehsil Thanesar & Dist. kurukshetra (35 K-16M).	4,43,02,500/-	
3	Chandigarh	Page no. 348-407	29	Land in Vill Sarai Ahmed, tehsil & Distt. Rohtak (52 Kanal-3 marla)-16M).		<p>As per the report of JAO</p> <p>1. The Valuation Officer Rohtak alongwith Assistant Valuation Officer concerned Patwari on 15.05.2023 for the site visit of the property at told that this land had already been sold by the Golden Forest India on 20.12.1999 to Other persons and there is no relation of this land 20.12.1999. At present a school is running on this land. The revenue land was also checked and it was matching with the statement of the the School has been shown in the revenue record also. (Copy of the enclosed-Annexure "A").</p> <p>2. A letter in this regard was also written to the Deputy Commissioner the Tehsildar-Rohtak on 20.03.2023 intimating that the said land doe GFIL presently, All details of Sale & Purchase of this land have been in letter. (Copy of the letter enclosed-Annexure "B").</p> <p>3. During site visit of the said land alongwith Patwari, it was found it named "The Sanskriti School, Rohtak" is running over there. (Site photo enclosed-Annexure "C").</p> <p>4. Also as mentioned in the land details attached with the reference land is not in the possession of GFIL Committee (Annexure "D"). In above, it is concluded that the said land does not belong to the GFIL a possession of GFIL Committee and therefore, the auction of this land done by the committee. Hence the Valuation of this property has not.</p>
4	Chandigarh	Page no. 348-407	30	Plot No. 214, Area 209 Sq. Meters, sectore 8, Huda Karnal, Haryana	92,50,000/-	<p>As per the report of JAO</p> <p>1. The Estate Officer, Karnal has given the report vide Memo No. 2346 02.05.2023 that the said plot is allotted in the name of Sh. Gorav S/o St R/o C-17, Arjun Nagar, Dyal Singh Colony, Karnal vide their office No. 5 19.04.2001.</p> <p>2. The property was inspected by the Valuation Officer on 02.06.2023 that the house is constructed on the plot.</p> <p>3. The Valuation report has been submitted by the Valuation Officer of plot as intimated by Sub-Registrar, Karnal. A copy of the Valuation report submitted by the Valuation Officer is enclosed.</p>
5	Chandigarh	Page no. 348-407	31	Total Land 15 Kanal 9 Marla, Vill. Kohand Tehsil Gharaunda, Distt. Karnal. 9K-4.18 M is available for sale	5,06,49,500/-	<p>As per the report of JAO</p> <p>1. The Khewat wise detail of land of 9 Kanal, 4.18 Marla viz. Khewat no. 846 of the subject property against total land area of 15 Kanal, 9 Marla</p> <p>2. As reported by the Valuation Officer, the factory building is constructed part of land. The Valuation Report is prepared by the V.O. for land area 4.18 Marla. A copy of the Valuation report submitted.</p>

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भारत सरकार
आयकर विभाग
कार्यालय मूल्यांकन अधिकारी
कक्ष सं. - 109, आयकर भवन
मानसरोवर पार्क के सामने
रोहतक (हरियाणा) - 124001



Government of India
Income Tax Department
Office of the Valuation Officer
Room No. 109, Aaykar Bhawan
Opp. Mansarovar Park
Rohtak (Haryana) - 124001
(E-Mail: rohtakvo@gmail.com)

पत्र सं. VAL/VO/ITD/RTK/Misc.-02/2023-24/31

Dated: 19.06.2023

MOST URGENT

J6.

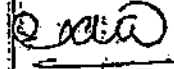
The Income Tax Officer, Ward-5, Rohtak
Aaykar Bhawan, Rohtak-124001

Sub: Valuation of Properties in the matter of Hon'ble Supreme Court decision in the case of
M/s Raiganj Consumer Forum Vs UOI & Others in WP(C) No. 188/2014- Regarding.

Ref: Your Office Letter No. ITO/Ward-5/RTK/Cond/2023-24/212 dated 11.05.2023 and
ITO/Ward-5/RTK/Cond/2023-24/470 dated 13.05.2023.

In continuation of this Office Letter No. VAL/VO/ITD/RTK/Misc.-02/2023-24/16
dated 17.05.2023 and Even No. 29 dated 13.06.2023 on the above mentioned subject, the report in
the desired proforma is being attached herewith as per your telephonic request on dated 15.06.2023.

Encl: As above (Two Sheets)


मूल्यांकन अधिकारी, रोहतक
VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

518

11.06.2023

REPORT

Sub: Valuation of Properties in the matter of Hon'ble Supreme Court decision in the case of M/s Raiganj Consumer Forum Vs UOI & Others in WP(C) No. 188/2014.

Property Description: Land in Village Sarai Ahmed, Tehsil & Distt - Rohtak. (52 Kanal- 3 Marla)

1 REFERENCE

- 1.1 Office from which reference received The Income Tax Officer, Ward-5, Rohtak
- 1.2 Letter no. and date under which reference received ITO/Ward-5/RTK/Cond/2023-24/212 dated 11.05.2023 and ITO/Ward-5/RTK/Cond/2023-24/470 dated 13.06.2023.
- 1.3 Purpose of valuation To estimate FMV of property.
- 1.4 Date(s) for which Valuation is required 24.01.2023

2 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION


- 2.1 Details of documents furnished by the Representatives of Revenue Department :
Concerned Revenue Department Official shown requisite data during joint Site inspection as per their official records.
- 2.2 Date of inspection of property 15.05.2023.
- 2.3 Name(s) of officeal from Income Tax Department present (if any) at the time of inspection
1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Dharampal, Patwari, Village Sarai Ahmed (Mobile- 8901495536)


3 PROPERTY REFERENCE

- 3.1 Name, number (if any) address and complete location of the property. Land in Village Sarai Ahmed, Tehsil & Distt.- Rohtak. (52 Kanal- 3 Marla)

4 PROPERTY DESCRIPTION


- 4.1 Land area 52 Kanal - 3 Marla (As per record)



Valuation Officer
Income Tax Department
Rohtak (Haryana)


Valuation Officer
Income Tax Department
Rohtak (Haryana)

5 OBSERVATIONS

- 5.1 1. The Valuation Officer Rohtak alongwith Assistant Valuation Officer met the concerned Patwari on 15.05.2023 for site visit of the property and the Patwari told that this land had already been sold by the Golden Forest India Limited (GFIL) on 20.12.1999 to Other persons and there is no relation of this land with GFIL since 20.12.1999. At present a school is running on this land. The revenue record of this land was also checked and it was matching with the statement of Patwari and the School has been shown in the revenue record also. (Copy of Revenue Record enclosed - Annexure "A").
2. A letter in this regard was also written to the Deputy Commissioner- Rohtak by the Tehsildar- Rohtak on 20.03.2023, intimating that the said land does not belong to GFIL presently. All details of Sale & Purchase of this land have been mentioned in the letter. (Copy of Letter enclosed - Annexure "B").
3. During site visit of the said land alongwith Patwari, it was found that a school named "The Sanskriti School, Rohtak" is running over there. (Site Photographs enclosed - Annexure "C").
4. Also, as mentioned in the land details attached with the reference letter, this land is not in the possession of GFIL Committee (Annexure "D").
5. In view of the above, it is concluded that the said land does not belong to GFIL and is not in the possession of GFIL Committee and therefore, the auction of this land can not be done by the committee. Hence, the Valuation of this property has not been done.


Asstt. Valuation Officer
Income Tax
Rohtak (Haryana)


Valuation Officer, Rohtak
Income Tax Department
Rohtak (Haryana)

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भारत सरकार
आयकर विभाग
कार्यालय मूल्यांकन अधिकारी
कक्ष सं. - 109, आयकर भवन
मानसरोवर पार्क के सामने
रोहतक (हरियाणा) - 124001

Government of India
Income Tax Department
Office of the Valuation Officer
Room No. 109, Aaykar Bhawan
Opp. Mansarovar Park
Rohtak (Haryana) - 124001
(E-Mail: rohtakvo@gmail.com)

पत्र सं. VAL/VO/ITD/RTK/Misc.-01/2023-24/ 30

Dated: 19.06.2023

Most Urgent / Court Matter
by Speed Post & E-Mail

To, ✓
The Income Tax Officer, Ward-1, Jind
1234, Sector-10, Urban Estate, Jind
(E-Mail: jind.ito1@incometax.gov.in)

Sub: Valuation Report of Property "Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property) (Area 126.6 sqm)".

Ref: Your Office Letter No. 88-89 dated 01.05.2023 and 324-25 dated 16.06.2023.

In continuation of this Office Letter No. VAL/VO/ITD/RTK/Misc.-01/2023-24/15 dated 15.05.2023 on the above mentioned subject, please find attached herewith the Modified Valuation Report as on 24.01.2023 as requested vide your Letter No. 324-25 dated 16.06.2023 received by E-Mail.

Sr. No.	Name of the CCIT (CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	Valuation	Remarks
1	CCIT Panchkula	375	15	Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property) (Area 126.6 sqm).	Rs. 1,83,19,000/-	

Encl: Valuation Report (Seven Sheets)

मूल्यांकन अधिकारी, रोहतक
VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

Copy to: The District Valuation Officer, 108-112, Aaykar Colony, Income Tax Department, Kelgiri Marg, Malviya Nagar, Jaipur- 302017.

/
मूल्यांकन अधिकारी, रोहतक

VALUATION REPORT

Property:- Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property)
(Area 126.6 Sqm) (The property is sealed and possession is with GFIL Committee)

1 REFERENCE

- 1.1 Office from which reference received Income Tax Officer, Ward-1, 1234, Sector-10, Urban Estate, Jind
- 1.2 Letter no. and date under which reference received F. No. 88-89 Dated: 01.05.2023 and F. No. 324-25 Dated: 16.06.2023 (received by E-Mail)
- 1.3 Purpose of valuation To estimate FMV of property.
- 1.4 Act and section under which valuation is required NA
- 1.5 Date(s) for which Valuation is required 24.01.2023

2 ASSESSEE

- 2.1 Name The Property is in possession of GFIL Committee
- 2.2 Full Address NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :
The Property is sealed and is in the possession of GFIL committee and is available to sale. The details of property have been provided by the Referring Officer.
- 3.2 Chronological statement of notices sent to the Assessee/Assessing officer and replies received, if any :
The Property is sealed and is in the possession of GFIL committee and is available to sale. The details of property have been provided by the Referring Officer.
- 3.3 Date of inspection of property 10.05.2023.
- 3.4 Name(s) of official from Income Tax Department present (if any) at the time of inspection
1. Sh. S. C. Jain, Valuation Officer
2. Sh. Navin Kumar, Asstt. Valuation Officer
3. Sh. Shiv Kumar, Income Tax officer, Ward-1, Jind



Asstt. Valuation Officer
Income Tax Department



VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

4 PROPERTY REFERENCE


- 4.1 Name, number (if any) address and complete location of the property. Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property) (Area 126.6 Sqm = 151.41 sqyd)
- 4.2 Assessee's share in the property To be seen by A.O.
- 4.3 Value declared by the Assessee (Rs.) Not Known
- 4.4 Details of other share holders, if any To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee NA
- 4.6 Comments on the Regd. Valuer's report NA


5 PROPERTY DESCRIPTION

- 5.1 Land area 126.60 sqm (As per record)
- 5.2 Actual area covered and plinth area constructed (sqm) As per Annexure "B"
- 5.3 Period of construction Not known. As per information gathered from neighbourhood, the construction was done in the year 2001.
- 5.4 Estimated future life of the Building. 75 year from the date of construction.
- 5.5 Type of construction and broad specifications RCC framed structure.

6 LEASE AND OCCUPANCY DETAILS

- 6.1 Is land free hold or lease hold NA
- 6.2 If leasehold, the name of lessor / lessee, nature of lease, date of commencement and termination of lease and term of renewal of lease. NA
- (a) Initial premium NA


Asstt. Valuation Officer
Income Tax Department


VALUATION OFFICER
Income Tax Department
Kontak (Haryana)


- (b) General rent payable per annum NA
- (c) Unearned increase payable to the lessor in the event of sale/ transfer. NA
- 6.3 Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. NA
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant. NA
- 6.5 If part of the property is occupied by the owner, then area so occupied. This property is sealed and is in the possession of GFIL committee.
- 6.6 Monthly or annual rent/ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. NA
- 6.7 Gross annual income received from the entire property. NA


7 METHOD OF VALUATION

- 7.1 Method adopted Land and Building Method.
- 7.2 Reason in support of the method adopted This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted As per Annexure -A
- 8.3 Standard plinth area rates adopted plus/ minus deviations and corrections for the building cost index etc CPWD Plinth Area Rates 2021 (As per Annexure -B)


Asstt. Valuation Officer
Income Tax Department


VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

8.4 Extra items not covered under 8.3 N.A.

8.5 Cost Index adopted

As per Annexure -B

9 SPECIAL OBSERVATIONS


9.1 (I) This valuation report is for Land and building only and does not include the cost of Plant & Machinery, Movable items, Furniture, Curtains/ blinds, Electric equipments, Kitchen equipments, Air conditioning/ cooling, Electrical fittings, HVAC, DG sets, Solar water heating system, CCTV etc.


(II) The property is sealed and possession is with GFIL Committee. Hence, Property was inspected from outside only. The Area & Period of construction is considered on the basis of outside measurements and information gathered from neighbourhood.

10 VALUATION

10 Having considered the documents furnished by the Assessing Officer and having taken into consideration all relevant materials gathered, I estimate the Fair Market Value of Property as follows:

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 1,83,19,000.00



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



Valuation Officer, Rohtak
VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

Property:- Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property)
(Area 126.6 Sqm) (The property is sealed and possession is with GFIL Committee)

ABSTRACT OF COST

Item No.	Description	Area (Sqm)	Rate	Amount
1	Cost of Land	As per Annexure 'A'		98,26,509.00
2	Cost of Structure	As per Annexure 'B'		84,92,142.00
	Total		Rs.	1,83,18,651.00
			Say Rs.	1,83,19,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


Valuation Officer, Rohtak
VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

Annexure "A"

Property:- Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property)
(Area 126.6 Sqm) (The property is sealed and possession is with GFIL Committee)

COST OF LAND

Item No.	Description of Land	Area (Sqyd)	Rate (Rs./sqyd)	Amount
1	Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property) (Area 126.6 Sqm = 151.41 sqyd)	151.41	59,000.00	89,33,190.00
2	Add 10% extra for Location of property i.e. for corner & two side open plot.			8,93,319.00
	Total		Rs.	98,26,509.00



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)

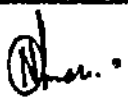



Valuation Officer, Rohtak
VALUATION OFFICER
Income Tax Department
Rohtak (Haryana)

Property:- Building SCO No. 21-P, Sector Diwan Khana, HUDA, Jind (GFIL Property)
(Area 126.6 Sqm) (The property is sealed and possession is with GFIL Committee)

COST OF STRUCTURE

S. No.	Particulars	Area (sqm)	Rate (Rs./sqm)	Amount
(A)	As per Plinth Area Rates : 2021			
1	Cost as per Basic Rate (The property is sealed and possession is with GFIL Committee. Hence, Property was inspected from outside only. The area of construction is considered on the basis of outside measurements and information gathered from neighbourhood).			
I	For Ground floor	92.91	27090.00	25,16,932.00 (A)
II	For First floor	105.74	27090.00	28,64,497.00 (B)
III	For Second floor	110.01	27090.00	29,80,171.00 (C)
2	Deduct for 0.3 meter less height of floor (Normal floor height 3.60 meter). On A+B+C= 92.41+ 105.74+ 110.01= 308.66 sqm	308.66	-370.00	-1,14,204.00 (D)
3	For Basement Floor	92.91	20750.00	19,27,883.00 (E)
4	Deduct for 0.3 meter less height of basement floor (Normal floor height 3.35 meter).	92.91	-1000.00	-92,910.00 (F)
5	Internal water supply & sanitary installation @ 4% on (A+B+C+D)			3,29,896.00
6	Internal electric installation @ 4.5 % of (A+B+C+D)			3,71,133.00
	TOTAL			1,07,83,398.00
7	Add Cost Index @ 7% as on 01.10.2022			7,54,838.00
	TOTAL			1,15,38,236.00
8	Depreciation (As per information gathered from neighbourhood, the construction was done in the year 2001, i.e. building is 22 years old. Expected Economic life of RCC frame Structure is taken as 75 Years)			-30,46,094.00
	Total Cost of Structure			84,92,142.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


Valuation Officer
Income Tax Department
Rohtak (Haryana)



Government of India

Ministry of Finance, Department of Revenue
Office of the Income Tax Officer, Ward-1, Karnal
Aayakar Bhawan, IInd Floor Sector-12, Karnal, Ph. & Fax: 0184-2205704
E-mail: karnal.ito1@incometax.gov.in

No.ITO/W-1/2023-24/1650

Dated:-16/06/2023

To

The Joint Commissioner of Income Tax,
Karnal Range, Karnal

Sir,

Sub:- Valuation of Properties in the matter of M/S Raiganj Consumer Forum vs. UOI Others in
WP@ no 188/2014.- Reg..-

Kindly refer to letter F. No. CCIT/PKL/Jud/Misc-5/2023-24/55 dated 26.04.2023 addressed to the
Pr. Commissioner of Income Tax, Rohtak by the office of the Chief Commissioner of Income Tax,
Panchkula received through e-mail from your office on the subject noted above.

2. In this connection, it is submitted that the valuation of the following Immovable properties pertaining
to this office has been got done through the Valuation Cell of the Department:-

S. No.	Sr. No. of list in Page No. 348 to 407	Nature of property	Description of the property
i	30	Plot	Plot No.214, Area 209 sq. meters, Sector-8, HUDA, Karnal
ii	31	Land	Total Land 15 Kanal 9 marla, Village Kohand, Tehsil Gharaunda, Distt. Karnal. 9K -4-18 marla is available for sale.

3. As desired, the valuation report of the above immovable properties is enclosed herewith in the
prescribed format. Further, copies of Valuation Report furnished by the Valuation Officer, Chandigarh in
respect of above immovable properties are also enclosed herewith.

Yours faithfully,

(Paramjeet Pannu)
Income Tax Officer,
Ward-1, Karnal

Encl: As above

o/c

Valuation of Properties in the matter of M/s Raiganj Consumer Forum Vs UOI 7 others in WP (C) no 188/2014 in respect of the cases pertaining to the ITD, Ward-1, Karnal

S.No.	Name of the CCIT.(CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	Valuation	Remarks
1	Mrs. Rekha Shukla, Chief Commissioner of Income Tax, Haryana Region, Panchkula	Plot, Page No. 57	30	Plot No. 214, Area 209 sq. meters, Sector-8, Huda, Karnal, Haryana.	92,50,000	1. The Estate Officer, Karnal has given the report vide Memo No. 2346 dated 02.06.2023 that the said plot is allotted in the name of Sh. Gorav S/o Sh. H.P. Gupta, R/o C-17, Arjun Nagar, Dyal Singh Colony, Karnal vide their office No. 5379 dated 19.04.2001. 2. The property was inspected by the Valuation Officer on 02.06.2023 and it is found that the house is constructed on the plot. 3. The Valuation report has been submitted by the Valuation Officer only in respect of plot as on 24.01.2023 by applying the current rates of plot as intimated by Sub-Registrar, Karnal. A copy of the Valuation report submitted by the Valuation Officer is enclosed
2	Mrs. Rekha Shukla, Chief Commissioner of Income Tax, Haryana Region, Panchkula	Land, Page No. 58	31	Total Land 15 Karnal 9 Marla, Village- Kohand, Tehsil Gharaunda, Distt. Karnal. 9K-4.18M is available for sale.	5,06,49,500	1. The Khewat wise detail of land of 9 Karnal 4.18 Marla viz. Khewat no. 842, 845 & 846 of the subject property against total land area of 15 Karnal 9 Marla. 2. As reported by the Valuation Officer, the factory building is constructed on the part of land. The Valuation Report is prepared by the V.O. for land area of 9 Karnal 4.18 Marla as per the availability of khewat wise detail of 9 Karnal 4.18 Marla. A copy of the Valuation report submitted

(Paramjeet Pannu)
Income Tax Officer, Ward-1,
Karnal



Government of India
Ministry of Finance, Department of Revenue
Office of the Income Tax Officer, Ward-1, Kurukshetra
1st Floor, Anyakar Bhawan, Sector-5, Kurukshetra
Email id: kurukshetra.ito1@incometax.gov.in

F.No:ITO/JAO/W-1/KKR/2023-24/102

Dated: 16.06.2023

To

The Joint Commissioner of Income Tax
Karnal Range
Karnal

R/Sir,

Sub:- Compliance of Direction of Hon'ble Supreme Court-Valuation of Properties in the matter of M/S Raiganj Consumer Forum vs. UOI & Others in WP(C) No.188/2014.- Reg.-

In continuation to this office letter No. 1091 dated 07.06.2023 vide which report on above subject was sent. Now, the DVO, Chandigarh has provided valuation report as on 24.01.2023 of the subject property No. 28 of Tehsil Thanesar, Distt. Kurukshetra through e-mail on 15.06.2023 is enclosed herewith for kind information. The details of the immovable properties pertaining to this office are given hereunder:-

S. No.	Sr. No. of list in page No. 348 to 407	Nature of property	Description of the property
1.	28	Land	Land in Village Umri, Tehsil Thanesar & Distt. Kurukshetra(35 Kanal-16 Marla)

2. In this connection, a prescribed proforma(revised) duly filled up is also being enclosed for kind information.

Yours faithfully,

(Roshan Lal Daini)
Income Tax Officer

JAO, Ward-1, Kurukshetra.

Encl: As above

Sr.No.	Name of the CCIT (CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	Valr
1	Chief Commissioner of Income Tax, Panchkula	page no 348 to 407	Sr.No. 28 of Tehsil Thanesar, Distt. Kurukshetra	Land in Village Umri, Tehsil Thanesar & Distt. Kurukshetra(35 Kanal-16 Marla)	4,43,00

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
एसओसी03आर 45, सेक्टर 31डी, चंडीगढ़
टेलीफोन 0172-2620120
ईमेल vochandigarh@gmail.com



Government of India
Income Tax Department
Valuation Officer
SCO No. 45, Sector 31D,
Telefax :0172-2620129
E-mail:vochandigarh@gmail.com

संख्या ग.अ./आ.वि./चंडीगढ़/Misc./2023-24/31 दिनांक: 16/06/2023

सेवा में,

✓ आयकर अधिकारी,
वार्ड-1, आयकर विभाग, सेक्टर-12,
करनाल हरियाण।

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

संदर्भ:-आपके कार्यालय का पत्र सं० ITBA/COM/F/17/2023-24/1052788828 (1) 603 dated 12.05.2023

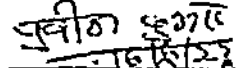
महोदय,

With reference to subject matter, it has been decided by District valuation Officer, Chandigarh to carry out the valuation of the Properties.

The Valuation report as on 24.01.2023 of the property at Sr. No. 30 & 31 of Distt. Karnal is enclosed herewith for your further necessary action.

Encl. As above

Yours faithfully


मूल्यांकन अधिकारी
आयकर विभाग, चंडीगढ़

Copy to:- The District Valuation Officer, Income Tax Department, Chandigarh for Information alongwith report.

मूल्यांकन अधिकारी

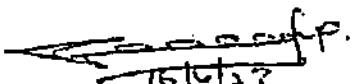
VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 30 :- Plot No. 214, Area 209 Sq.meters Sector-8, HUDA Karnal
1	REFERENCE	
1.1	Office from which reference received	Income Tax Officer, Karnal.
1.2	Letter no. and date under which reference received	ITDA/COM/F/17/2023-24/1052788828(1)/603 Dt. 12.05.2023.
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	
2.1	Documents/details/information furnished by Representatives of Revenue Department	Estate Officer, HSVP, Karnal and Sub-Registrar, Karnal.
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Collector Rates of Plot No. 214, Area 209 Sq.mete Sector-8, HUDA Karnal as intimated by Sub-Registrar Karnal. 2. Concerned Revenue Department Official, Karnal Shown data during visit as per their official records.
3.2	Date of visit	02.06.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Sh. Paramjeet Singh Pannu, ITO
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	Plot No. 214, Area 209 Sq.meters Sector-8, HUD Karnal
5	PROPERTY DESCRIPTION	
5.1	Land area	Area 209 Sq.meters Sector-8, HUDA Karnal
5.2	Type of construction and bread specification	Not applicable
5.3	Period of Construction	Not applicable
6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates 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

Property No. 30 :- Plot No. 214, Area 209 Sq.meters Sector-8, HUDA Karnal

6.3	Observations or Qualifications	
	<p>1. The Estate officer, Karnal has given the report vide Memo No. 2316 dated 02.06.2023 (copy enclosed) that the above said plot is allotted in the name of Sh. Gorav S/o Sh. H.P. Gupta R/o C-17, Arjun Nagar Dayal Singh Colony, Karnal vide their office no. 5379 dated 19.04.2001, however, the Valuation report is prepared as per reference received from ITO, Income Tax Department, Karnal.</p> <p>2. The property was inspected on 02.06.2023 and it is found that the house is constructed on the plot.</p> <p>3. The valuation Report of the only plot is prepared as on 24.01.2023 by applying the current rates of plot as intimated by Sub-Registrar, Karnal.</p> <p>4. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Collector Rates of Plot No. 214, Area 209 Sq.meters Sector-8, HUDA Karnal as intimated by Sub-Registrar, Karnal related to subject property has been adopted for arriving at the rates of plot for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Residential Plot" has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	9250000.00


 16/6/23
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of PropertyProperty No. 30 :- Plot No. 214, Area 209 Sq.meters Sector-8, HUDA KarnalCollector Rates of Sector-8, HUDA Karnal

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 30 :- Plot No. 214, Area 209 Sq.meters Sector-8, HUDA Karnal					
1	Plot No. 214 (Area 209 Sqm)	250.000	Sqyd	37000.00	9250000.00	Circle rates per Sqyd = Rs. 37000/-
		250.000	Sqyd		9250000.00	

Fair Market Value of Property					
Cost of Land				9250000.00	


Valuation Officer
Income Tax Department
Chandigarh



HARYANA SHEHRI
VIKAS PRADHIKARAN

Tel : 0194-2267939
Website : www.hs2013.org
Toll Free No : 1800-121-8187
E-mail id : sukamshah1@gmail.com
Address : Estate Office, Sec-12, HSVP
Complex, Karnal-132001

From

Estate Officer,
HSVP, Karnal.

To

Income Tax Officer,
Ward No.1, Karnal.

Memo No.

2346

Dated- 2-8-2013

Subject-

Compliance of Director of Hon'ble Supreme Court-MS Rajgani
Consumer Forum Vs/ Union of India or Ors-WP (C) No.15372034-
Reg-

Please refer to your office Memo No.ITQM-1/2023-24/353 dated-
31.05.2013 on the subject cited above.

In this regard, it is intimated that Plot No.214 Sector-S, Urban Estate,
Karnal is allotted in the name of Sh. Gorav S/o Sh. H.P. Gupta R/o C-17 Arjun
Nagar Dayal Singh Colony, Karnal vide this office No.5379 dated-19.04.2001.

This is for your information, please.

Estate Officer,
HSVP, Karnal.

16.3.40

ॐ नमः

101- ... 214 ...
 102- ...
 103- ... M. P. ...
 104- ...

~~संज्ञाप्रमाणानुसारं सञ्चालन~~

1902-200

५३ अति-सं. दि. ०१/०३/२००१ दि. पञ्चाङ्ग

2/3 pm

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सुशील सुधीर सुश्री सुप्रभा सुप्रभा

नाम प्रमाणिका श्री. महेश्वर प्रसाद शर्मा

संस्कृत-संज्ञा-संज्ञा

ॐ नमो भगवते वासुदेवाय

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[illegible]

: 15:15 - 15:03:2001

संस्कृत-विभाग प्रमुख श्री अश्वमेध

७/३/२०

certified

27/3/2001

10/1/20

certified

10/1/20

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VALUATION REPORT

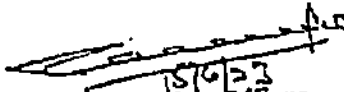
Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004


Name of Property :		Property No. 31 :- Total Land 15 Kanal 9 Marla, Village Kohand Tehsil Gharaunda Distt. Karnal. 9 Kanal 4.18 Marla is available for sale.
		Note: This valuation report is prepared for total land area of 9 Kanal 4.18 Marla
1 REFERENCE		
1.1	Office from which reference received	Income Tax Officer, Karnal
1.2	Letter no. and date under which reference received	ITBA/COM/F/17/2023-24/1052788828(1)/603 Dt. 12.05.2023.
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023.
2	Representative	Representative of Revenue Department, Tehsil Gharaunda Distt. Karnal Sh. Gaurav, Patwarl
3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department	Prevailing Collector Rates of Village Kohand Tehsil Gharaunda Distt. Karnal for Year 2022-23.
3.2	Date of visit	02.06.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Sh. Paramjeet Singh Pannu, ITO, Karnal
4 PROPERTY REFERENCE		
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Kohand Tehsil Gharaunda Distt. Karnal 2. The subject property is shown in Khewat no 842, 845 & 846 in reference received from the ITO, Income Tax Department, Karnal.
5 PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Kohand Tehsil Gharaunda Distt. Karnal of Area 9 Kanal 4.18 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 31 :- Total Land 15 Kanal 9 Marla, Village Kohand Tehsil Gharaunda Distt. Karnal, 9 Kanal 4.18 Marla is available for sale.

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	
	<p>1. The Khewat wise detail of land of 9 Kanal 4.18 Marla viz, Khewat no 842, 845 & 846 of the subject property shown in reference received from the ITO, Income Tax Department, Tehsil Gharaunda Distt. Karnal against total land area of 15 Kanal 9 Marla.</p> <p>2. The Factory building is constructed on the part of land as shown by concerned Patwari, Karnal during inspection. However, the Valuation Report is prepared for land area of 9 Kanal 4.18 Marla as per the availability of khewat wise detail of 9 kanal 4.18 Marla.</p> <p>3: Hence the valuation report prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Village Kohand Tehsil Gharaunda Distt. Karnal for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Commercial 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	50649500.00

Note: This valuation report is prepared for total land area of 9 Kanal 4.18 Marla


 15/6/23
 Valuation Officer
 Income Tax Department
 Chandigarh


 District Valuation Officer
 Income Tax Department
 Chandigarh

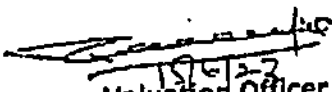
Fair Market Value of Property


Property No. 31 :- Total Land 15 Kanal 9 Marla, Village Kohand Tehsil Gharaunda Distt.
Karnal. 9 Kanal 4.18 Marla is available for sale.

Collector Rates of Village Kohand Tehsil Gharaunda Distt, Karnal for Year 2022-23.

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 31 :- Total Land 15 Kanal 9 Marla, Village Kohand Tehsil Gharaunda Distt, Karnal. 9 Kanal 4.18 Marla is available for sale.					
1	Khewet No. 842 (4 Kanal 12 Marla)	4.600	Kanal	5500000.00	25300000.00	Circle rates per Sq.ft = Rs. 11,000/ Rate per Kanal = 55,00,000/
2	Khewet No.845 (0 Kanal 0.18 Marla)	0.009	Kanal	5500000.00	49500.00	
3	Khewet No.846 (4 Kanal 12 Marla)	4.600	Kanal	5500000.00	25300000.00	
		9.209	Kanal		50649500.00	
				Total	50649500.00	
Fair Market Value of Property						
Cost of Land					50649500.00	

Note: This valuation report is prepared for total land area of 9 Kanal 4.18 Marla


 19/6/23
 Valuation Officer
 Income Tax Department
 Chandigarh


 District Valuation Officer
 Income Tax Department
 Chandigarh

भारत सरकार
आयकर विभाग
मूल्यांकन अधिकारी
एस0सी0आ0 45, सेक्टर 31डी, चंडीगढ़
टेलीफैक्स 0172-2620129
ई.मेल vochandigarh@gmail.com



Government of India
Income Tax Department
Valuation Officer
SCO No. 45, Sector 31D,
Telefax :0172-2620129
E-mail:vochandigarh@gmail.com

संख्या मू.अ./आ.वि./चंडीगढ़/Misc./2023-24/29 दिनांक: 15/06/2023

सेवा में,

आयकर अधिकारी,
वार्ड-1, आयकर विभाग, सेक्टर-5,
कुरुक्षेत्र।

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

संदर्भ:-आपके कार्यालय का पत्र सं० ITO/JAO/W-1/KKR/2023-24/473 dated 15.05.2023.

महोदय,

In continuation to our letter No. 22 dated 06.06.2023 vide which report was sent to your office. Now the valuation report as on 24.01.2023 of the subject property No. 28 of Tehsil Thanesar Distt. Kurukshetra is enclosed herewith for your further necessary action.

Encl. As above

Yours faithfully

मूल्यांकन अधिकारी
आयकर विभाग, चण्डीगढ़

Copy to:- The District Valuation Officer, Income Tax Department, Chandigarh for information alongwith report.

मूल्यांकन अधिकारी


VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 28 :-35 Kanal-16 Marla Village Umri Tehsil Thanesar & Distt. Kurukshetra
1	<u>REFERENCE</u>	
1.1	Office from which reference received	Income Tax Officer, Kurukshetra
1.2	Letter no. and date under which reference received	ITO/JAO/W-1/KKR/2023-24/473 Dt. 15.05.2023.
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>	
		Representative of Revenue Department, Kurukshetra Sh. Raj Paul, Patwarl
3	<u>COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION</u>	
3.1	Documents / details / Information furnished by Representatives of Revenue Department	Concerned Revenue Department Official, Village Umri Tehsil Thanesar & Distt. Kurukshetra Shown data during visit as per their official records.
3.2	Date of visit	02.06.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Mrs Ranju Wadhwa, ITO 5. Sh. Sushil Kumar, Inspector
4	<u>PROPERTY REFERENCE</u>	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Marla village Umri Tehsil Thanesar & Distt. Kurukshetra 2. Khewat wise details of the subject property was not available .
5	<u>PROPERTY DESCRIPTION</u>	
5.1	Land area	Agriculture Land in village Umri Tehsil Thanesar & Distt. Kurukshetra of Area 35 Kanal 16 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Fair Market Value of PropertyProperty No. 28 :-35 Kanal-16 Marla Village Umri Tehsil Thanesar & Distt. KurukshetraCollector Rates of village Umri Tehsil Thanesar & Distt. Kurukshetra for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 28 :-35 Kanal-16 Marla Village Umri Tehsil Thanesar & Distt. Kurukshetra					
1	Khewet No. 506 Khatoni No. 162 (9 Kanal 1.50 Marla)	35.800	Kanal	1125000.00	40275000.00	Circle rates per Acre = 90,00,000/- rate per Kanal = 11,25,000/-
		35.800	Kanal		40275000.00	
	Add 10% for location of plot on main Road				4027500.00	
				Total	44302500.00	
	Fair Market Value of Property					
	Cost of Land				44302500.00	


 Valuation Officer
 Income Tax Department
 Chandigarh



Supreme Court
Timebound Matter

भारत सरकार/Government of India
आयकर विभाग/Income Tax Department

कार्यालय मुख्य आयकर आयुक्त, आयकर भवन, सेक्टर 2, पंचकुला
Office of the Chief Commissioner of Income Tax, Aayakar Bhawan, Sector 2, Panchkula
(Phone Nos. 0172-2576077, 2578963, Fax 0172-2568803)

F.No.CCIT/PKL/Judl./Misc.-06/2023-24/ *श्रीम*

Dated: *26*.06.2023

सेवा में,

प्रधान मुख्य आयकर आयुक्त,
उत्तर पश्चिमी क्षेत्र, आयकर भवन, सेक्टर 17ई,
चण्डीगढ़

[ध्यानाकर्षण: स.आ.आ.,(मु.)(न्यायिक)]

महोदया,

विषय: Valuation of Properties in the matter of M/s. Raiganj Consumer Forum Vs. UOI & others in WP(C) no.188/2014- regarding

Kindly refer to your office letter F.No.Pr.CCIT/CHD/Judl./Raiganj/2023-24/308 dated 24.04.2023, F.No.Pr.CCIT/CHD/Judl./Raiganj/2023-24/513 dated 08.05.2023 and other communications on the subject cited above.

2. In this regard, I am directed to enclose herewith a copy of the reports received from the O/o the Pr.Commissioner of Income Tax, Panchkula, Faridabad & Rohtak bearing their office letter Nos.779 dated 22.06.2023, 1150 dated 19.06.2023 & 1524 dated 23.06.2023 respectively vide which the reports in the requisite format alongwith valuation reports of the properties completed as on 24.01.2023 have been submitted. On the basis of these reports, a consolidated report of this office has been prepared and is submitted for your kind information and necessary action.

संलग्न:उपरोक्त

भवदीय
अपि
(भूपिंदर सिंह)

उप आयकर आयुक्त (मुख्या),
पंचकुला

	कार्यालय प्रधान मुख्य आयकर आयुक्त उ०प०क्षेत्र, चण्डीगढ़ प्रति संख्या / Receipt No. 27 JUN 2023 <i>1647</i> Office of the Principal Chief Commissioner of Income Tax N.W. Region, Chandigarh
--	--

Urgent
Sh. Mohit
27/5/23



कार्यालय प्रधान आयकर आयुक्त,
Office of the Pr. Commissioner of Income tax,
आयकर भवन, सैक्टर-2, पंचकूला।
Aayakar Bhawan, Sector 2, Panchkula

फा.स. / प्र.आ.आ. / पंच. / न्याय. / 2023-24 / 779

दिनांक 22.06.2023

सेवा में,

उप आयकर आयुक्त(मुख्य.)
कार्यालय मुख्य आयकर आयुक्त,
पंचकूला।

महोदय,

विषय: Valuation of Properties in the matter of M/s Raiganj Consumer Forum
Vs. UOI & others in WP(C) No. 188/2014-के बारे में।

कृपया उपरोक्त विषय पर आप अपने कार्यालय के पत्र संख्या मु.आ.आ./पंच./न्याय.
/Misc-5/2023-24/55 दिनांक 26.04.2023 का अवलोकन करें।

2. इस संदर्भ में मुझे कार्यालय कर वसूली अधिकारी, पंचकूला के पत्र संख्या कर
वसूली/पंच./2023-24/59 दिनांक 21.06.2023 के साथ valuation of property की रिपोर्ट संलग्न
सहित आपके कार्यालय में सूचनार्थ एवं आवश्यक कार्रवाही हेतु प्रेषित करने का निर्देश हुआ है।

उप आ. आयुक्त (प्रशा.)
आ. अधि. (सां.)
आ. अधि. (तक.)

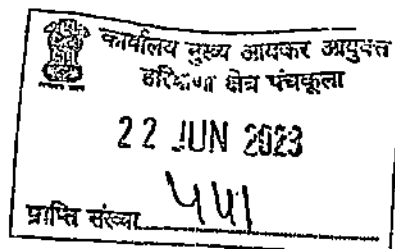
संलग्न: उपरोक्त।

उप आयुक्त (मुख्य.)
23/06/23

भवदीय,

(पी. नमग्याल)

आयकर अधिकारी (मुख्य.)
कार्यालय प्रधान आयकर आयुक्त,
पंचकूला।



आ. अधि. (तक.)
आ. अधि. (सांख्यिकी)
ई.बी./जे.बी./सी.बी.

उप आ. आयुक्त (प्रशा.)

For
urgent
compliance.

23/06/23



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय
MINISTRY OF FINANCE
आयकर विभाग
INCOME TAX DEPARTMENT



कार्यालय कर वसूली अधिकारी,
आयकर भवन, सेक्टर-2 पंचकुला।

फोन नं 172-2577444 Email: panchkula.tro@incometax.gov.in

संख्या/कर वसूली/पंच/2023-24/ 59

दिनांक: 21.06.2023

To

The Pr. Commissioner of Income Tax,
Aayakar Bhawan, Sector-2,
Panchkula

कार्यालय
प्रधान आयकर आयुक्त पंचकुला

21 JUN 2023

प्राप्ति संख्या 644

R/Madam,

Sub:- Compliance of the Direction of Hon'ble Supreme Court-M/s Raiganj Consumer Forum Vs Union of India or. Ors-W.P.(C) No. 188/2004 submission of weekly report week ending 15.06.2023 matter-Regarding.

Kindly refer to the subject cited above.

2. In this regard, it is submitted that in compliance to the Hon'ble Supreme Court of India order dated 24.01.2023, this office has received 41 properties for valuation. The valuation officer, Chandigarh has completed the valuation of 40 properties out of 41. On perusal of the details of the properties, it has come to the notice that the property mentioned at sr. no. 7 & 37 have same khasra no., hence the valuation report of property mentioned at sr.no. 37 is not submitted. The valuation officer, Chandigarh has valued the properties as on 24.01.2023 as per the new instruction received in this office on 13.06.2023. The list of properteis and valuation report are enclosed for information & necessary action at your end.

Encl: as above

Yours faithfully,

(Sanjay Kumar Passi)
Tax Recovery Officer,
Panchkula.

आ. अधि. (सु.) / अ. व. नं. 188/2004 (सु. व. प. सी.)

प्रधान आयकर आयुक्त

List of Properties

Sr.No.	Name of the CCIT CCA	Property details	Page no. of the list	Sr. no. of the Properties	Property description	Valuation	Remarks
1.	NWR CHD	Agricultural land Village Mauli No.16, Tehsil Barwala. Distt. Panchkula.	483	1	256 Kanal 11.54 Marla	17,00,68,888.00	Available for sale.
2.	NWR CHD	Agriculture land in Village Manak Tabra, Tehsil Raipur Rani, Distt. Panchkula.	484	2	97 Kanal 12.83 Marla	3,11,19,668.00	Available for sale.
3.	NWR CHD	Agriculture land in Village Bhoj Palasra, No.316, Tehsil Morni, Distt. Panchkula.	485-487	3	71 Kana 118.11 Marla	2,25,78,695.00	Available for sale
4.	NWR CHD	Agriculture land in Village Bhoj Rajpura, No. 313, Tehsil Morni, Distt. Panchkula	488-489	4	137 Bigha 9 Biswa	3,07,20,525.00	Available for sale.
5.	NWR CHD	Agricultural land in Marla Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula	490	5	21 Kanal 2 Marla	71,21,250.00	Available for sale.
6.	NWR CHD	Agriculture land in Village Bas Mau Bhoj Kadana, No. 314, Tehsil Morni, Distt. Panchkula	491-492	6	33 Bigha 6.70 Biswa	1,05,41,385.00	Available for sale.
7.	NWR CHD	Agricultural land in Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula	493-494	7	30 Kanal 13.82 Marla	1,09,99,928.00	Available for sale.
8.	NWR CHD	Agriculture land in Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula	495-497	8	43 Bigha 5.80 Biswa	97,93,863.00	Available for sale.

9.	NWR CHD	Agricultural land in Village Dhatogara no.160, Tehsil Kalka Distt. Panchkula	498	9	22 Bigha 10 Biswa	1,33,03,125.00	Available for sale. As per list total area of the land is 22 Bigha 10 Biswa, however Khewat wise total area land comes to 18 Bigha. It seems that there is calculation mistake. It is further submitted that the property no. 9 & 21 are in village Dhatogara and the khewat numbers are also common. The total area of the property no. 9 & 21 comes to 23 Bigha 2 Biswa 18 Biswasi. (18 Bigha 18 Biswasi of property no. 9 & 5 Bigha 2 Biswa of property no. 21) as per the record supplied by the Revenue Department Kalka. Accordingly, the valuation report is prepared for total land area of 18 Bigha 18 Biswasi.
10.	NWR CHD	Agriculture land in Village Bhoj Pounta, No. 315, Tehsil Morni, Distt. Panchkula	499	10	92 Bigha 14.93 Biswa	1,78,05,265.00	Available for sale.
11.	NWR CHD	Agriculture land in Village Bhoj Dharda, No. 321, Sub-Tehsil Morni, Distt. Panchkula	500	11	23 Bigha 12.82 Biswa	41,37,175.00	Available for sale.
12.	NWR CHD	Agriculture land in Village Bhoj Tipran, No. 320, Tehsil Morni, Distt. Panchkula	501	12	33 Bigha 12.50 Biswa	58,84,375.00	Available for sale.
13.	NWR CHD	Agriculture land in Village Bhoj Dharti, No. 318, Tehsil Morni, Distt. Panchkula	502	13	42 Bigha 16.72 Biswa	94,24,250.00	Available for sale.
14.	NWR CHD	Agricultural land in Village Meerapur Bakshiwalwa no. 194, Tehsil Kalka Distt. Panchkula	503	14	18 Bigha 3.45 Biswa	1,99,72,500.00	Available for sale.
15.	NWR CHD	Agriculture land in Village Bhoj Naita, No. 319, Sub-Tehsil Morni, Distt. Panchkula	504	15	7 Bigha 10.64 Biswa	13,18,100.00	Available for sale.

16.	NWR CHD	Agriculture land in Village Kajiyana no. 161, Tehsil Kalka, Distt. Panchkula	505	16	12 Bigha 15 Biswa	62,08,338.00	Available for sale.
17.	NWR CHD	Agriculture land in Village Ganespur Bhorian no. 188, Tehsil Kalka Distt. Panchkula	506	17	2 Bigha 16.25 Biswa	21,09,375.00	Available for sale.
18.	NWR CHD	Agriculture land in Village Pinjore no. 113, Tehsil Kalka Distt. Panchkula	507	18	3 Bigha 14 Biswa	1,40,81,250.00	Available for sale.
19.	NWR CHD	Agricultural land in Village Khora Sita Ram No. 148, Tehsil Kalka, Distt. Panchkula	508	19	0 Bigha 8 Biswa	24,00,000.00	Available for sale.
20.	NWR CHD	Agriculture land in Village Billa, Tehsil & Distt. Panchkula.	509-10	20	411 Kanal 2.5 Marla	27,86,43,516.00	Available for sale.
21.	NWR CHD	Agriculture land in Village Dhatogara No. 160, Tehsil Kalka, Distt. Panchkula	511	21	5 Bigha 2 Biswa	31,87,500.00	Available for sale.
22.	NWR CHD	Agriculture land in Village Jaswantgarh, Hadbast No. 239, Tehsil & Distt. Panchkula.	512	22	113 Kanal 13 Marla	12,11,67,500.00	Available for sale. As per list total area of the land is 113 Kanal 13 Marla, however Khewat wise total comes to 106 Kanal 1 Marla. As per Revenue record total area comes to 113 Kanal 13 Marla. It is noticed that in Khewat no. 154 land area mentioned in reference is 24 Kanal 08 Marla but as per revenue record, , it is 31 Kanal 12 Marla, by considering land area of Khewat No. 154 as per Revenue record, total land area comes to 113 Kanal 13 Marla. Hence the valuation report prepared for total land area of 113Kanal 13 Marla.
23.	NWR CHD	Agriculture land in Village Kot-Hadbast No.238, Tehsil & Distt. Panchkula.	513-14	23	293 Kanal 1 Marla 4 Sarsahi	21,10,64,531.00	Available for sale.

24.	NWR CHD	Semi constructed building and open area in agriculture land in Village Billa, Tehsil & Distt. Panchkula.	515-518	24	40 Kanal 2.74 Marla (4.875 Acre)	14,33,02,959.00	Available for sale.
25.	NWR CHD	Agriculture land in Village Bhoj Kothi, No. 323, Tehsil Morni, Distt. Panchkula	519-527	25	38 Bigha 2.16 Biswa	66,68,900.00	Available for sale.
26.	NWR CHD	H. No. 94/1.2, BC Bazar, Staff Road Ambala Cantt.	376	16	(ISIR Property) 686 Sq. Ft.	38,49,160.00	Under litigation case pending before Supreme Court. The property was inspected on 25.05.2023, the person in possession does not allow for inspection of the building. The valuation report is prepared on the basis of the sale deed received from the Committee-GFIL. The rates of land and building are on the basis of collector rates of the year 2023.
27.	NWR CHD	H. No. 117, 117-A, 93-A, BC Bazar, Staff Road, Ambala Cantt	377	17	(ISIR Property) 1683 Sq. Ft.	1,12,19,000.00	Under litigation case pending before Supreme Court. The property was inspected on 25.05.2023, the person in possession does not allow for inspection of the building. The valuation report is prepared on the basis of the sale deed received from the Committee-GFIL. The rates of land and building are on the basis of collector rates of the year 2023.
28.	NWR CHD	Agriculture land in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Naraingarh, Distt. Ambala	378	18	274 Kanal 6 Marla	10,42,93,750.00	Case before Committee. As per list total area of the land is 274 Kanal 6 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 80 Kanal 13 Marla. However the valuation report is prepared for 274 Kanal 6 Marla.
29.	NWR CHD	Agriculture land in Village Patvi, Tehsil Naraingarh, Distt. Ambala.	379	19	55 Kanal 7 Marla	2,07,56,250.00	Case before Committee. As per list total area of the land is 55 Kanal 7 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 10 Kanal 1 Marla.

							However the valuation report is prepared for 55 Kanal 7 Marla.
30.	NWR CHD	Agriculture land in Village Patvi, Tehsil Naraingarh, Distt. Ambala.	381	20	28 Kanal 10 Marla	1,06,87,500.00	Case before Committee. As per list total area of the land is 28 Kanal 10 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 5 Kanal 12 Marla. However the valuation report is prepared for 28 Kanal 10 Marla.
31.	NWR CHD	Agriculture land in Village Kherki Manakpur, Tehsil Naraingarh & Distt. Ambala	382-383	21	44 Kanal 14 Marla	1,06,16,250.00	Case before Committee.
32.	NWR CHD	Agriculture land in Village Dabkora, Sub-Tehsil Shahzadpur, Distt. Ambala	384-386	22	149 Kanal 11 Marla	5,87,81,250.00	Under litigation-Case before Committee. As per list total area of the land is 149 Kanal 11 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 2 Kanal 4 Marla in Khewat no.7 & 28. However the valuation report is prepared for 149 Kanal 11 Marla.
33.	NWR CHD	Agriculture land in Village Derra, Tehsil Naraingarh, Distt. Ambala.	388-390	23	200 Kanal 7 Marla	5,00,87,500.00	Available for sale.
34.	NWR CHD	Agriculture land in Village Hamidpur, Tehsil Naraingarh, Distt. Ambala	391-392	24	62 Kanal 10 Marla	1,71,87,500.00	Under process to take possession from District Administration.
35.	NWR CHD	Agriculture land in Village Garnala, Tehsil & Distt. Ambala	393-394	25	4 Kanal 5 Marla	1,00,62,500.00	Warrant of possession issued, execution pending. As per list total area of the land is 4 Kanal 4 Marla. As per the revenue record no land is available in the name of Golden Forest and its associates. However the valuation report is prepared for 4 Kanal 4 Marla.
36.	NWR CHD	Agriculture land in Village Chajju Majra, Tehsil & Distt. Ambala	395-397	26	14 Kanal 8 Marla	54,00,000.00	To take possession of the rest of land is under process. As per list total area of the land is 14 Kanal 8 Marla. As per the revenue record no land is available in the name of Golden Forest

							and its associates. However the valuation report is prepared for 14 Kanal 8 Marla.
37.	NWR CHD	Agriculture land in Village Sahjhanpur, Tehsil Naraingarh, Distt. Ambala	398-399	27	29 Kanal 16 Marla		As per the list total area of the land is 29 Kanal 16 Marla. Perusal of details of Khasra no. of the property, it has come to the notice that property mentioned at Sr. No. 7 of agricultural land in Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula have the similar details. Hence no valuation report is submitted.
38.	NWR CHD	Agriculture land in Village Nagwan, Tehsil Naraingarh, Distt. Ambala	369	10	657 Kanal 10 Marla	15,61,56,250.00	Available for sale.
39.	NWR CHD	H. No. C-6/359/1, Garhi Mundo, Jain Nagar, Jagadhri, Distt. Yamuna Nagar.	371	12 ⁹	(GFIL Property) 218 Sq Yard	40,73,300.00	Illegal sale (Report sent to Supreme Court). The valuation report of the subject property was prepared by valuation unit, Chandigarh & issued vide office letter No. AVO/IT/CHD/IT/2018-19/Court Case/121 Dt. 05.10.2018 (copy enclosed). Now the valuation report is prepared as on 24.01.2023 on the basis of the above said report by applying the current rates of Land & Building.
40.	NWR CHD	Agriculture land in Village Garhi Mundo, Jagadhri, Distt. Yamuna Nagar.	372	13	0 Bigha 19 Biswa	78,53,175.00	WOP sent to DC but not executed till 07.02.2023. As per list total area of the land is 0 Bigha 19 Biswa. As per the revenue record no land is available in the name of Golden Forest and its associates. However the valuation report is prepared for 0 Bigha 19 Biswa.
41.	NWR CHD	Agriculture land in Village Jagadhri, Distt. Yamuna Nagar.	373	14	Land (GPL Property) 79 Kanal 2 Marla	9,24,48,125.00	Case before Committee. As per list total area of the land is 79 Kanal 2 Marla. As per report of the concern Patwari total land area shown is 38 Kanal 2 Marla. However the valuation report is prepared for 79 Kanal 2 Marla.

Sanjay
SANJAY KUMAR PASSI
TAX RECOVERY OFFICER
PANCHKULA

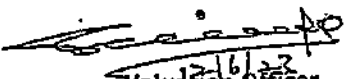
VALUATION REPORT


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 No. 1 :- 256 Kanal 11.54 Marla Village Mauli No. 16, Tehsil Barwala Distt. Panchkula	
1	REFERENCE		
1.1	Office from which reference received	Tax Recovery Officer, Panchkula	
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023	
1.3	Purpose of valuation	Determination of Fair Market Value of property.	
1.4	Date(s) for which Valuation is required	24.01.2023.	
2	Representative	Representative of Revenue Department, Tehsil Barwala Sh. Narender Singh, Patwari	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Village Mauli No. 16, Tehsil Barwala Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Barwala Shown data during inspection as per their official records.	
3.2	Date of visit	26.05.2023	
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE	
4	PROPERTY REFERENCE		
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Marla Village Mauli No. 16, Tehsil Barwala Distt. Panchkula 2. The subject property is shown in Khewat no 455, 46, 52, 563 & 592, In reference received from the TRO, Income Tax Department, Panchkula.	
5	PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Mauli No. 16, Tehsil Barwala Distt. Panchkula of Area 256 Kanal 11.54 Marla	
5.2	Type of construction and broad specification	Not applicable	
5.3	Period of Construction	Not applicable	

Property No. 1 :- 256 Kanal 11.54 Marla Village Mauli No. 16, Tehsil Barwala Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no 455, 46, 52, 563 & 592, in reference received from the TRO, Income Tax Department, Panchkula. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Village Mauli No. 16, Tehsil Barwala Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural 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	170068888.00


Valuation Officer
Income Tax Department
Chandigarh


District Valuation Officer
Income Tax Department
Chandigarh

Fair Market Value of PropertyProperty No. 1 :- 256 Kanal 11.54 Marla Village Mauli No. 16, Tehsil Barwala Distt. PanchkulaCollector Rates of Village Mauli No. 16, Tehsil Barwala Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 1 :- 256 Kanal 11.54 Marla Village Mauli No. 16, Tehsil Barwala Distt. Panchkula					
1	Khewat No. 455 Khatoni No 518, (6 Kanal 8 Marla)	6.400	Kanal	662500.00	4240000.00	Circle rates per Acre - Rs. 53,00,000/- Rate per Kanal = 6,62,500/-
2	Khewat No. 46 Khatoni No 68, (58 Kanal 3.58 Marla)	58.179	Kanal	662500.00	38543587.50	
3	Khewat No. 52 Khatoni No 74, (23 Kanal 3.95 Marla)	23.198	Kanal	662500.00	15368675.00	
4	Khewat No. 553 Khatoni No 629, (168 Kanal 13 Marla)	168.650	Kanal	662500.00	111730625.00	
5	Khewat No. 592 Khatoni No 659, (0 Kanal 3 Marla)	0.150	Kanal	1240000.00	186000.00	Circle rates per Marla - Rs. 62,000/- Rate per Kanal = 12,40,000/-
		256.577	Kanal		170068887.50	

Fair Market Value of Property			
Cost of Land			170068888.00
Note: As per the notification of collector Rates for Year 2023, Area of Land less than 1000 Sqyd will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of residential property.			

[Signature]
Valuation Officer
Income Tax Department
Chandigarh

[Signature]
District Valuation Officer
Income Tax Department
Chandigarh

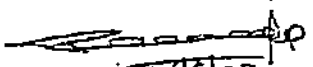
VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 2 :- 97 Kanal 12.83 Marla Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023.
2	Representative	
		Representative of Revenue Department Panchkula Sh. Ajay Raghav, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Raipur Rani Shown data during Joint inspection as per their official records.
3.2	Date of visit	26.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Marla Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula 2. The subject property is shown in Khewat no. 121, 124, 198, 203, 257, 257, 259, 285, 302, 306, 370, 581 & 312, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 205, 132, 210, 215, 270, 270, 272, 298, 315, 319, 383, 614, & 325 in current Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula of Area 97 Kanal 12.83 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 2 :- 97 Kanal 12.83 Marla Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula P-02

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	
	<p>1. The subject property is shown in Khewat no 121, 124, 198, 203, 257, 257, 259, 285, 302, 306, 370, 581 & 312, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 205, 132, 210, 215, 270, 270, 272, 298, 315, 319, 383, 614, & 325 in current Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural 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	31119668:00


 18/01/23
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of Property

Property No. 2 :- 97 Kanal 12.83 Marla Village Manak Tabra Tehsil Raipur Rani, Distt.
Panchkula

Collector Rates of Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula
for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 2 :- 97 Kanal 12.83 Marla Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula					
1	Khewet No. 121 Khatoni No 173, (2 Kanal 4 Marla)	2.2000	Kanal	300000.00	660000.00	Circle rates per Acre = Rs. 24,00,000/- Rate per Kanal= 3,00,000/-
2	Khewet No. 124 Khatoni No 177, (3 Kanal 15 Marla)	3.7500	Kanal	300000.00	1125000.00	
3	Khewet No. 198 Khatoni No 274, (3 Kanal 12.50 Marla)	3.6250	Kanal	300000.00	1087500.00	
4	Khewet No. 203 Khatoni No 280, (48 Kanal 4 Marla)	48.2000	Kanal	300000.00	14460000.00	
5	Khewet No. 257 Khatoni No 348, (8 Kanal 0 Marla)	8.0000	Kanal	300000.00	2400000.00	
6	Khewet No. 257 Khatoni No 348, (4 Kanal 2 Marla)	4.1000	Kanal	300000.00	1230000.00	
7	Khewet No. 259 Khatoni No 353, (1 Kanal 4 Marla)	1.2000	Kanal	1120000.00	1344000.00	Circle rates per Marla = Rs. 55,000/- Rate per Kanal= 11,20,000/-
8	Khewet No. 285 Khatoni No 392, (2 Kanal 12 Marla)	2.6000	Kanal	331250.00	861250.00	
9	Khewet No. 302 Khatoni No 414, (8 Kanal 0 Marla)	8.0000	Kanal	331250.00	2650000.00	
10	Khewet No. 306 Khatoni No 418, (7 Kanal 12 Marla)	7.6000	Kanal	331250.00	2517500.00	
11	Khewet No. 370 Khatoni No 546, (4 Kanal 4 Marla)	4.2000	Kanal	331250.00	1391250.00	
12	Khewet No. 581 Khatoni No 785, (0 Kanal 0.33 Marla)	0.0165	Kanal	1120000.00	18480.00	Circle rates per Marla = Rs. 55,000/- Rate per Kanal= 11,20,000/-
13	Khewet No. 312 (4 Kanal 3 Marla)	4.1500	Kanal	331250.00	1374687.50	
		97.6415	Kanal		31119667.50	

Fair Market Value of Property	
Cost of Land	31119668.00
Note: As per the notification of collector Rates for Year 2022-23, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.	

16/6/23
Valuation Officer
Income Tax Department
Chandigarh


VALUATION REPORT

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

Name of Property :		Property No. 3 :- 71 Kanal 18.11 Marla Village Bhoj Palasra, No. 316, Tehsil Mornil, Distt. Panchkula
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	
		Representative of Revenue Department Mornil Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Bhoj Palasra, Tehsil Mornil, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Mornil Shown data during visit as per their official records.
3.2	Date of visit	17.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Marla Village Bhoj Palasra, No. 316, Tehsil Mornil, Distt. Panchkula 2. The subject property is shown in Khewat no 112, 24, 41, 42, 45, 113, 114, 140, 141, 142, 154, 158, 163, 174, 181, 182, 194, 206, 244, 245 & 246, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 113, 24, 41, 42, 45, 114, 115, 141, 142, 143, 155, 159, 164, 175, 182, 183, 195, 207, 246, 247 & 248 in Current Revenue Record.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Bhoj Palasra, No. 316, Tehsil Mornil, Distt. Panchkula of Area 71 Kanal 18.11
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 3 :- 71 Kanal 18.11 Maria Villago Bhoj Palasra, No. 316, Tehsil Mornil, Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no 112, 24, 41, 42, 45, 113, 114, 140, 141, 142, 154, 158, 163, 174, 181, 182, 194, 206, 244, 245 & 246, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 113, 24, 41, 42, 45, 114, 115, 141, 142, 143, 155, 159, 164, 175, 182, 183, 195, 207, 246, 247 & 248 in Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified of Village Bhoj Palasra, Tehsil Mornil, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural 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	22578695.00


 05/01/23
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of Property

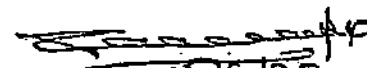
Property No. 3 :- 71 Kanal 18.11 Marla Village Bhoj Palasra, No. 316, Tehsil Morni, Distt. Panchkula

Collector Rates Notified of Village Bhoj Palasra, No. 316 Tehsil Morni, Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 3 :- 71 Kanal 18.11 Marla Village Bhoj Palasra, No. 316, Tehsil Morni, Distt. Panchkula					
1	Khewet No. 112 Khatoni No 260 to 262, (1 Kanal 7.77 Marla)	1.3885	Bigha	1800000.00	2499300.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
2	Khewet No. 24 Khatoni No 35 to 39, (7 Kanal 12 Marla)	4.0500	Bigha	190000.00	769500.00	Circle rates per Bigha= Rs.190000/-
3	Khewet No. 41 Khatoni No 37, (1 Kanal 7.22 Marla)	1.3610	Bigha	1800000.00	2449800.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
4	Khewet No. 42 Khatoni No 88 to 94, (7 Kanal 6.57 Marla)	7.3285	Bigha	190000.00	1392415.00	Circle rates per Bigha= Rs.190000/-
5	Khewet No. 45 Khatoni No 100, (0 Kanal 14.72 Marla)	0.7360	Bigha	1800000.00	1324800.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
6	Khewet No. 113 Khatoni No 263 to 284, (18 Kanal 5 Marla)	18.2500	Bigha	190000.00	3467500.00	Circle rates per Bigha= Rs.190000/-
7	Khewet No. 114 Khatoni No 285 to 288, (3 Kanal 5.27 Marla)	3.2635	Bigha	190000.00	620065.00	
8	Khewet No. 140 Khatoni No 338 to 341, (3 Kanal 14.72 Marla)	3.7360	Bigha	190000.00	709840.00	
9	Khewet No. 141 Khatoni No 342 to 350, (4 Kanal 2 Marla)	4.1000	Bigha	190000.00	779000.00	
10	Khewet No. 142 Khatoni No 351 to 353, (0 Kanal 1.94 Marla)	0.0970	Bigha	1800000.00	174600.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
11	Khewet No. 154 Khatoni No 369, (0 Kanal 12.79 Marla)	0.6395	Bigha	1800000.00	1151100.00	

12	Khewet No. 158 Khatoni No 374, (0 Kanal 1.11 Marla)	0.0555	Bigha	1800000.00	99900.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
13	Khewet No. 163 Khatoni No 379, (0 Kanal 9.59 Marla)	0.4795	Bigha	1800000.00	863100.00	
14	Khewet No. 174 Khatoni No 398 to 399, (5 Kanal 2.86 Marla)	5.1430	Bigha	190000.00	977170.00	Circle rates per Bigha= Rs.190000/-
15	Khewet No. 181 Khatoni No 411 to 414, (4 Kanal 1.54 Marla)	4.0770	Bigha	230000.00	937710.00	
16	Khewet No. 182 Khatoni No 415, (0 Kanal 1.38 Marla)	0.0690	Bigha	1800000.00	124200.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
17	Khewet No. 194 Khatoni No 450 to 457, (2 Kanal 12.76 Marla)	2.6380	Bigha	190000.00	501220.00	Circle rates per Bigha= Rs.190000/-
18	Khewet No. 206 Khatoni No 475, (0 Kanal 9.72 Marla)	0.4860	Bigha	1800000.00	874800.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-
19	Khewet No. 244 Khatoni No 597 to 599, (0 Kanal 2.50 Marla)	0.1250	Bigha	1800000.00	225000.00	
20	Khewet No. 245 Khatoni No 600 to 613, (9 Kanal 6.54 Marla)	9.3270	Bigha	190000.00	1772130.00	Circle rates per Bigha= Rs.190000/-
21	Khewet No. 246 Khatoni No 617 to 617, (4 Kanal 11.11 Marla)	4.5555	Bigha	190000.00	865545.00	
		71.9055			22578695.00	

Fair Market Value of Property	
Cost of Land	22578695.00
Note: As per the notification of collector Rates Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.	


 Valuation Officer
 Income Tax Department
 Chandigarh

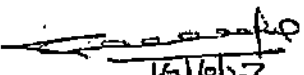
VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 4 :- 137 Bigha 9 Biswa Village Bhoj Rajpura, No. 313, Tehsil Mornil, Distt. Panchkula	
1	REFERENCE		
1.1	Office from which reference received	Tax Recovery Officer, Panchkula	
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023	
1.3	Purpose of valuation	Determination of Fair Market Value of property.	
1.4	Date(s) for which Valuation is required	24.01.2023	
2	Representative		Representative of Revenue Department Mornil Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Bhoj Rajpura, No. 313, Tehsil Mornil, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Mornil Shown data during Joint Inspection as per their official records.	
3.2	Date of visit	17.05.2023	
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE	
4	PROPERTY REFERENCE		
4.1	Name, number (If any) address and complete location of the property.	1. Agricultural Land in Maria Village Bhoj Rajpura, No. 313, Tehsil Mornil, Distt. Panchkula 2. The subject property is shown in Khewat no 137, 190, 214, 215, 216, 267, 270, 271, 278, 283, 312, 342, 343, 349, 350, 352 & 353, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 187, 184, 211, 212, 213, 268, 271, 272, 279, 284, 313, 345, 346, 352, 353, 355, 356 & 346 in Revenue Record.	
5	PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Bhoj Rajpura, No. 313, Tehsil Mornil, Distt. Panchkula of Area 137 Bigha 9 Biswa	
5.2	Type of construction and broad specification	Not applicable	
5.3	Period of Construction	Not applicable	

Property No. 4 :- 137 Bigha 9 Blsua Village Bhoj Rajpura, No. 313, Tehsil Mornii, Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no 187, 190, 214, 215, 216, 267, 270, 271, 278, 283, 312, 342, 343, 349, 350, 352 & 353, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 187, 184, 211, 212, 213, 268, 271, 272, 279, 284, 313, 345, 346, 352, 353, 355, 356 & 346 in Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified of Village Bhoj Rajpura, No. 313, Tehsil Mornii, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	30720525.00


 16/01/23
 (ER Parveen Kumar)
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of Property

Property No. 4 :- 137 Bigha 9 Biswa Village Bhoj Rajpura, No. 313, Tehsil Mornli, Distt. Panchkula


Collector Rates Notified Village Bhoj Rajpura, No. 313, Tehsil Mornli, Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 4 :- 137 Bigha 9 Biswa Village Bhoj Rajpura, No. 313, Tehsil Mornli, Distt. Panchkula					
1	Khewet No. 187 Khatoni No 426 to 429 (0 Bigha 2 Biswa)	0.10	Bigha	1700000.00	170000.00	Circle rates per Biswa= Rs. 85000/- Rate per Bigha= 1700000/-
2	Khewet No. 190 Khatoni No 438 (0 Bigha 1 Biswa)	0.05	Bigha	1700000.00	85000.00	
3	Khewet No. 214 Khatoni No 471 (0 Bigha 7 Biswa)	0.35	Bigha	1700000.00	595000.00	
4	Khewet No. 215 Khatoni No 472 to 482 (1 Bigha 7 Biswa)	1.35	Bigha	190000.00	256500.00	Circle rates per Bigha= Rs.1.90.000/-
5	Khewet No. 216 Khatoni No 483 (4 Bigha 7 Biswa)	4.35	Bigha	190000.00	826500.00	
6	Khewet No. 267 Khatoni No 568 to 575 (0 Bigha 18 Biswa)	0.90	Bigha	1700000.00	1530000.00	Circle rates per Biswa= Rs. 85000/- Rate per Bigha= 1700000/-
7	Khewet No. 270 Khatoni No 578 to 579 (1 Bigha 0 Biswa)	1.00	Bigha	190000.00	190000.00	Circle rates per Bigha= Rs.1.90.000/-
8	Khewet No. 271 Khatoni No 580 (0 Bigha 4 Biswa)	0.20	Bigha	1700000.00	340000.00	Circle rates per Biswa= Rs. 85000/- Rate per Bigha= 1700000/-
9	Khewet No. 278 Khatoni No 599 to 602 (0 Bigha 16 Biswa)	0.80	Bigha	1700000.00	1360000.00	
10	Khewet No. 283 Khatoni No 611 to 612 (0 Bigha 12 Biswa)	0.60	Bigha	1700000.00	1020000.00	
11	Khewet No. 312 Khatoni No 659, ((13 Bigha 0 Biswa 5 Biswas)	13.01	Bigha	190000.00	2472375.00	Circle rates per Bigha= Rs.1.90.000/-
12	Khewet No. 342 Khatoni No 696 to 697, (37 Bigha 6 Biswa)10 Biswas	37.33	Bigha	190000.00	7091750.00	
13	Khewet No. 343 Khatoni No 698 to 702 (0 Bigha 1 Biswa)	0.05	Bigha	1700000.00	85000.00	Circle rates per Biswa= Rs. 85000/- Rate per Bigha= 1700000/-

						P-04
14	Khewet No. 349 Khatoni No 711 (16 Bigha 2 Biswa 4 Biswasi)	16.11	Bigha	190000.00	3060900.00	Circle rates per Bigha= Rs.1.90,000/-
15	Khewet No. 350 Khatoni No 712 (27 Bigha 13 Biswa)	27.65	Bigha	190000.00	5253500.00	
16	Khewet No. 352 Khatoni No 714, (17 Bigha 10 Biswa)	17.50	Bigha	190000.00	3325000.00	
17	Khewet No. 353 Khatoni No 715, (16 Bigha 2 Biswa)	16.10	Bigha	190000.00	3059000.00	
		137.45			30720525.00	

Fair Market Value of Property	
Cost of Land	30720525.00

Note: As per the notification of collector Rates for Year 2022-23, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.


16/6/23
Valuation Officer
Income Tax Department
Chandigarh

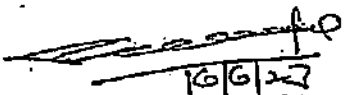
VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 5 :- 21 Kanal 2 Marla Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	
		Representative of Revenue Department, Tehsil Barwala, District Panchkula Sh. Narender Singh, Patwarl
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/ details/ information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil Barwala Shown data during Joint inspection as per their official records.
3.2	Date of visit	26.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Maria Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula 2. The subject property is shown in Khewat no 385, in reference received from the TRO, Income Tax Department, Panchkula and document gathered from Revenue Department, Tehsil Barwala, Panchkula.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula of Area 21 Kanal 2 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 5 :- 21 Kanal 2 Marla Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most 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 no 385, in reference received from the TRO, Income Tax Department, Panchkula. 2. Sale deed of the subject property was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available.	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural 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	7121250.00


 16/6/23
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of Property

Property No. 5 :- 21 Kanal 2 Marla Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula

Collector Rates of Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula for Year 2023

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 5 :- 21 Kanal 2 Marla Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula					
1	Khewet No. 385 Musteel 39 (21 Kanal 2 Marla)	21.10	Kanal	337500.00	7121250.00	Circle rates per Acre = Rs. 27,00,000/- Rate per Kanal = 3,37,500/-
		21.10	Kanal	-	7121250.00	
	Fair Market Value of Property					
	Cost of Land				7121250.00	

16/6/23
Valuation Officer
Income Tax Department
Chandigarh

VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 6 :- 33 Bigha 6.70 Biswa Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Panchkula
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	
		Representative of Revenue Department Kalka 1. Sh. Manjeet Singh, Patwarl
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Morni Shown data during Joint visit as per their official records.
3.2	Date of visit	17.05.2023
3.3	Property was visit by the following persons	1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Panchkula 2. The subject property is shown in Khewat no 104, 108, 111, 114, 115, 101, 64, 82, 96, 99, 31, 37, 61, 62, 63, 127, 140, 163, 168 & 183, in reference received from the TRO, Income Tax Department, Panchkula.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Bas Mau Bhoj Kadana, No. 314, Tehsil Morni, Distt. Panchkula of Area 33 Kanal 6.70 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 6 :- 33 Bigha 6.70 Biswa Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no 104, 108, 111, 114, 115, 101, 64, 82, 96, 99, 31, 37, 61, 62, 63, 127, 140, 163, 168 & 183, in reference received from the TRO, Income Tax Department, Panchkula. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified of Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural 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	10541385.00

(Er. Parveen Kumar)

Valuation Officer

Income Tax Department

Chandigarh

Fair Market Value of Property


Property No. 6 :- 33 Bigha 6.70 Biswa Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni,
Distt. Panchkula

Collector Rates Notified of Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt.
Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 6 :- 33 Bigha 6.70 Biswa Village Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Panchkula					
1	Khewet No. 104 Khatoni No 293, (1 Bigha 3 Biswa)	1.15	Bigha	190000.00	218500.00	Circle rates per Bigha = 1,90,000/-
2	Khewet No. 108 Khatoni No 303, (8 Bigha 5 Biswa)	8.25	Bigha	190000.00	1567500.00	
3	Khewet No. 111 Khatoni No 324 to 332, (1 Bigha 1.44 Biswa)	1.07	Bigha	190000.00	203680.00	
4	Khewet No. 114 Khatoni No 327 to 332 (4 Bigha 18.66 Biswa)	4.93	Bigha	190000.00	937270.00	
5	Khewet No. 115 Khatoni No 333 to 335, (0 Bigha 5.66 Biswa)	0.28	Bigha	1800000.00	509400.00	Circle rates per Biswa = Rs. 90,000/- Rate per Bigha = 18,00,000/-
6	Khewet No. 101 Khatoni No 289, (3 Bigha 17 Biswa)	3.85	Bigha	190000.00	731500.00	Circle rates per Bigha = 1,90,000/-
7	Khewet No. 64 Khatoni No 209 to 214, (0 Bigha 7.75 Biswa)	0.39	Bigha	1800000.00	697500.00	Circle rates per Biswa = Rs. 90,000/- Rate per Bigha = 18,00,000/-
8	Khewet No. 82 Khatoni No 248 to 255, (1 Bigha 10 Biswa)	1.50	Bigha	190000.00	285000.00	Circle rates per Bigha = 1,90,000/-
9	Khewet No. 96 Khatoni No 278, (0 Bigha 2 Biswa)	0.10	Bigha	1800000.00	180000.00	Circle rates per Biswa = Rs. 90,000/- Rate per Bigha = 18,00,000/-
10	Khewet No. 99 Khatoni No 284, (3 Bigha 0 Biswa)	3.00	Bigha	190000.00	570000.00	Circle rates per Bigha = 1,90,000/-

						P-04
11	Khewet No. 31 Khatoni No 127, (0 Bigha 4 Biswa)	0.20	Bigha	1800000.00	360000.00	Circle rates per Biswa = Rs. 1,10,000/- Rate per Bigha = 22,00,000/-
12	Khewet No. 37 Khatoni No 147, (0 Bigha 5.72 Biswa)	0.29	Bigha	1800000.00	514800.00	
13	Khewet No. 61 Khatoni No 199 to 204, (1 Bigha 14 Biswa)	1.70	Bigha	1900000.00	323000.00	Circle rates per Bigha = 1,90,000/-
14	Khewet No. 62 Khatoni No 205 to 206, (0 Bigha 5.778 Biswa)	0.29	Bigha	1800000.00	520200.00	Circle rates per Biswa = Rs. 90,000/- Rate per Bigha = 18,00,000/-
15	Khewet No. 63 Khatoni No 207 to 208, (0 Bigha 2.25 Biswa)	0.11	Bigha	1800000.00	202500.00	
16	Khewet No. 127 Khatoni No 382, (0 Bigha 17 Biswa)	0.85	Bigha	1800000.00	1530000.00	
17	Khewet No. 140 Khatoni No 406 to 411, (4 Bigha 1.33 Biswa)	4.07	Bigha	190000.00	772635.00	Circle rates per Bigha = 1,90,000/-
18	Khewet No. 163 Khatoni No 448 to 450, (1 Bigha 4 Biswa)	1.20	Bigha	190000.00	228000.00	
19	Khewet No. 168 Khatoni No 456, (0 Bigha 1.11 Biswa)	0.06	Bigha	1800000.00	99900.00	Circle rates per Biswa = Rs. 90,000/- Rate per Bigha = 18,00,000/-
20	Khewet No. 183 Khatoni No 482, (0 Bigha 1 Biswa)	0.05	Bigha	1800000.00	90000.00	
		33.335	Bigha	Total	10541385.00	

Fair Market Value of Property	
Cost of Land	10541385.00
Note: As per the notification of collector Rates for Year 2022-23, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.	


 16/6/22
 Valuation Officer
 Income Tax Department
 Chandigarh

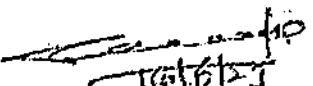
VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 7 :- 30 Kanal 13.82 Marla Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula	
1	REFERENCE		
1.1	Office from which reference received	Tax Recovery Officer, Panchkula	
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023	
1.3	Purpose of valuation	Determination of Fair Market Value of property.	
1.4	Date(s) for which Valuation is required	24.01.2023	
2	<u>Representative</u>	Representative of Revenue Department Panchkula Sh. Ajay Raghav, Patwari	
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/ details/ information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Tehsil Raipur Rani, District Panchkula Shown data during Joint inspection as per their official records.	
3.2	Date of visit	26.05.2023	
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE	
4	PROPERTY REFERENCE		
4.1	Name, number (If any) address, and complete location of the property.	1. Agricultural Land in Marla Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula 2. The subject property is shown in Khewat no 5, 1, 1, 85, 104, 106, 311, 312, 335, 334, 341, 342, 343 & 344, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 13, 10, 7, 8, 85, 87, 288, 289, 315, 314, 321, 322, 323, 324 & 325 in Revenue Record.	
5	PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula of Area 30 Kanal 13.82 Marla	
5.2	Type of construction and broad-specification	Not applicable	
5.3	Period of Construction	Not applicable	

Property No. 7 :- 30 Kanal 13.82 Marla Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no 5, 1, 1, 85, 104, 106, 311, 312, 335, 334, 341, 342, 343 & 344, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 13, 10, 7, 8, 85, 87, 288, 289, 315, 314, 321, 322, 323, 324 & 325 in Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	10999928.00


 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of PropertyProperty No. 7 :- 30 Kanal 13.82 Marla Village Shahjhanpur Tehsil Raipur Rani Distt. PanchkulaCollector Rates of Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 7 :- 30 Kanal 13.82 Marla Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula					
1	Khewat No. 5 Khassra No 92/2, (3 Kanal 13.33 Marla)	3.92	Kanal	281250.00	1101515.63	Circle rates per Acre = Rs. 22,50,000/- Rate per Kanal = 2,81,250/-
2	Khewat No. 1 Khatoni No 4, (2 Kanal 3 Marla)	2.15	Kanal	281250.00	604687.50	
3	Khewat No. 1 Khatoni No 5, (5 Kanal 1 Marla)	6.05	Kanal	281250.00	1701552.50	
4	Khewat No. 85 Khassra No 52/5, (2 Kanal 0 Marla)	2.00	Kanal	281250.00	562500.00	
-5	Khewat No. 104 Khatoni No 149, (2 Kanal 5 Marla)	2.25	Kanal	281250.00	632812.50	
6	Khewat No. 105 Khatoni No 152 2/153, (8 Kanal 0 Marla)	8.00	Kanal	281250.00	2250000.00	
7	Khewat No. 311 Khassra No 43/5, (2 Kanal 0 Marla)	2.00	Kanal	281250.00	562500.00	
8	Khewat No. 312 Khassra No 42/12, (2 Kanal 0 Marla)	2.00	Kanal	281250.00	562500.00	
9	Khewat No. 335 Khatoni No 462, (0 Kanal 1.17 Marla)	0.05	Kanal	1300000.00	76050.00	Circle rates per Marla = Rs. 65,000/- Rate per Kanal = 13,00,000/-
10	Khewat No. 334 Khatoni No 451, (0 Kanal 2.35 Marla)	0.12	Kanal	1300000.00	152750.00	
11	Khewat No. 341 Khassra No 22/4, (0 Kanal 1.142 Marla)	0.57	Kanal	1300000.00	742300.00	
12	Khewat No. 342 Khassra No 22/11, (0 Kanal 2.85 Marla)	0.14	Kanal	1300000.00	185250.00	
13	Khewat No. 343 Khassra No 22/7, (0 Kanal 1.143 Marla)	0.57	Kanal	1300000.00	742950.00	
14	Khewat No. 344 Khassra No 50/15, (0 Kanal 1.714 Marla)	0.86	Kanal	1300000.00	1114100.00	
15	Khewat No. 345 Khassra No 42/23, (0 Kanal 0.13 Marla)	0.01	Kanal	1300000.00	8450.00	
		30.69	Kanal		10999928.13	
	Fair Market Value of Property					
	Cost of Land				10999928.00	
<p>Notes: As per the notification of collector Rates for Year 2022-23, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.</p>						

Valuation Officer

Income Tax Department
Chandigarh


VALUATION REPORT AS ON 24.01.2023

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 No. 8 :- 43 Bigha 5.80 Biswa Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Morni Shown data during Joint inspection as per their official records.
3.2	Date of visit	17.05.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Marla Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula 2. The subject property is shown in Khewat no 133, 135, 136, 51,*80, 139, 147, 148, 152, 170, 171, 141, 152, 163, 200 & 176, in reference received from the TRO, Income Tax Department, Panchkula:
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula of Area 43 Bigha 5.80 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 8 :- 43 Bigha 5.80 Biswa Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no 133, 135, 136, 51, 80, 139, 147, 148, 152, 170, 171, 141, 152, 163, 200 & 176, in reference received from the TRO, Income Tax Department, Panchkula. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified of Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	9793863.00


 16/6/23
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of Property

Property No. 8 :- 43 Bigha 5.80 Biswa Village Bhoj Koti, No. 322, Tehsil Mornl, Distt. Panchkula

Collector Rates of Village Bhoj Koti, No. 322, Tehsil Mornl, Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 8 :- 43 Bigha 5.80 Biswa Village Bhoj Koti, No. 322, Tehsil Mornl, Distt. Panchkula					
1	Khewet No. 133 Khatoni No 241 to 245, (0 Bigha 12.41 Biswa)	0.62	Bigha	1700000.00	1054850.00	Circle rates per Biswa= Rs. 25000/- Rate per Bigha= 1700000/-
2	Khewet No. 135 Khatoni No 248 to 250, (1 Bigha 1.20 Biswa)	1.06	Bigha	175000.00	185500.00	Circle rates per Bigha= Rs.1,75,000/-
3	Khewet No. 136 Khatoni No 256, (1 Bigha 0.83 Biswa)	1.04	Bigha	175000.00	182262.50	
4	Khewet No. 51 Khatoni No 86, (1 Bigha 16.83 Biswa)	1.84	Bigha	175000.00	322262.50	
5	Khewet No. 20 Khatoni No 148 to 164, (13 Bigha 16.77 Biswa)	13.84	Bigha	175000.00	2421737.50	
6	Khewet No. 139 Khatoni No 257 to 265, (2 Bigha 19 Biswa)	2.95	Bigha	175000.00	516250.00	
7	Khewet No. 147 Khatoni No 281, (0 Bigha 1.62 Biswa)	0.08	Bigha	1700000.00	137700.00	Circle rates per Biswa= Rs. 25000/- Rate per Bigha= 1700000/-
8	Khewet No. 148 Khatoni No 283, (0 Bigha 1.62 Biswa)	0.08	Bigha	1700000.00	137700.00	
9	Khewet No. 152 Khatoni No 286, (0 Bigha 3.33 Biswa)	0.17	Bigha	1700000.00	283050.00	
10	Khewet No. 170 Khatoni No 346, (1 Bigha 0 Biswa)	1.00	Bigha	175000.00	175000.00	Circle rates per Bigha= Rs.1,75,000/-
11	Khewet No. 171 Khatoni No 348 to 349, (1 Bigha 16 Biswa)	1.80	Bigha	175000.00	315000.00	

						P-04
12	Khewat No. 141 Khatoni No 207 to 260, (16 Kanai 10.75 Marla)	16.04	Bigha	175000.00	2946562.50	Circle rates per Bigha = Rs. 1,75,000/-
13	Khewat No. 152 Khatoni No 286, (0 Kanai 3.33 Marla)	0.17	Bigha	1700000.00	283050.00	Circle rates per Bigha = Rs. 2,50,000/- Rate per Bigha = 1700000/-
14	Khewat No. 163 Khatoni No 328 to 330, (0 Kanai 2.45 Marla)	0.12	Bigha	1700000.00	203250.00	
15	Khewat No. 200 Khatoni No 397 to 402, (1 Kanai 9.33 Marla)	1.47	Bigha	175000.00	256637.50	Circle rates per Bigha = Rs. 1,75,000/-
16	Khewat No. 176 Khatoni No 360, (0 Kanai 4.33 Marla)	0.22	Bigha	1700000.00	362050.00	Circle rates per Bigha = Rs. 2,50,000/- Rate per Bigha = 1700000/-
		43.29	Bigha		9793862.50	
Fair Market Value of Property						
Cost of Land					9793862.00	

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

Valuation Officer
Income Tax Department
Chandigarh


VALUATION REPORT AS ON 24.01.2023

Compliance of Direction of Hon'ble Supreme Court - M/s Nalganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 100/2004

Name of Property :		Property No. 9 to 22 Bigha 10 Biswas Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula
Note: This valuation report is prepared for the Land Area of 18 Bigha 18 Biswasl.		
1 REFERENCE		
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panchk./2023-24/ 17 Dated 05.05.2023 & even No. 54 dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Representative of Revenue Department Kalka Sh. Baljinder Singh, Patwari
3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Kalka Shown data during Joint visit as per their official records.
3.2	Date of visit	19.05.2023
3.3	Property was visit by the following persons	1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. Er Mahendra Singh, JE
4 PROPERTY REFERENCE		
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula 2. The subject property is shown in Khewat no 1 to 4, 5/31, 5/32, 1/12 in reference received from the TRO, Income Tax Department, Panchkula. However, It is found that old Khewat No. has been revised to new Khewat No. viz. 1, 2, 3, 4, 5 & 10 in current Revenue Record.
5 PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula of Area 18 Bigha 18 Biswasl.
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

Property No. 9 :- 22 Bigha 10 Biswa Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no. Khewat no 1 to 4, 5/31, 5/32 & 1/12, In reference received from the TRO, Income Tax Department, Panchkula, However, it is found that old Khewat No. has been revised to new Khewat No. viz. 1, 2, 3, 4, 5 & 10 In current Revenue Record.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. The total area of land of Property No. 9 shown as 22 Bigha 10 Biswa on Page No. 498, but Khewat wise total area of land comes to 18 Bigha only. It seems that there is a calculation mistake. It is further added that the Property No. 9 and 21 are in village Dhatogara and the Khewat numbers are also common. The total area of the Property No. 9 & 21 comes to 23 Bigha 2 Biswa 18 Biswasi (18 Bigha 18 Biswasi of Property No. 9 & 5 Bigha 2 Biswa of Property No. 21) as per the record supplied by Revenue Department, Kalka. Accordingly, the valuation report is prepared for the Land area of 18 Bigha 18 Biswasi for property No. 9.</p> <p>4. Hence the valuation report was prepared on the basis of information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified of Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject property known as "Agricultural 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	13303125.00


 16/1/23
 Valuation Officer
 Income Tax Department
 Chandigarh

Fair Market Value of PropertyProperty No. 9 :- 22 Bigha 10 Biswa Village Dhatogara No. 160, Tehsil Kalka Distt. PanchkulaCollector Rates Notified of Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 9 :- 22 Bigha 10 Biswa Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula					
	Note: This valuation report is prepared for the Land Area of 18 Bigha 18 Biswas.					
1	Khewet No. 1 to 4 Khatoni No 1 to 30, (9 Bigha 2 Biswa)	9.1450	Bigha	625000.00	5715625.00	Circle rates per Acre = Rs. 30,00,000/- Rate per Bigha = 6,25,000/-
2	Khewet No./Khatoni No 5/31 (1 Bigha 8 Biswa)	1.4000	Bigha	625000.00	875000.00	
3	Khewet No./Khatoni No 5/32 (0 Bigha 12 Biswa)	0.6000	Bigha	4000000.00	2400000.00	Circle rates per Biswa = Rs. 2,00,000/- Rate per Bigha = 40,00,000/-
4	Khewet No./Khatoni No 1/12 (6 Bigha 18 Biswa)	6.9000	Bigha	625000.00	4312500.00	
	Total	18.0450	Bigha		13303125.00	
	Fair Market Value of Property					
	Cost of Land				13303125.00	
	Note: As per the notification of collector Rates, Area of Land less than 01.00 Bigha will be considered as the Residential property if being purchased by New shareholder in respective Khewat. Therefore in this valuation report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.					

[Signature]
Valuation Officer
Income Tax Department
Chandigarh

VALUATION REPORT AS ON 24.01.2023

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

Name of Property :		Property No. 10 :- 92 Bigha 14.93 Biswa Village Bhoj Pounta No. 315, Sub Tehsil Mornli, Distt. Panchkula	
1	REFERENCE		
1.1	Office from which reference received	Tax Recovery Officer, Panchkula	
1.2	Letter no. and date under which reference received	T.R.O./ Panch:/2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023	
1.3	Purpose of valuation	Determination of Fair Market Value of property.	
1.4	Date(s) for which Valuation is required	24.01.2023	
2	Representative		Representative of Revenue Department Mornli Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Bhoj Pounta No. 315, Sub Tehsil Mornli, Distt. Panchkula for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Mornli Shown data during Joint visit as per their official records.	
3.2	Date of visit	17.05.2023	
3.3	Property was visit by the following persons	1. Er. Parveen Kumar, VO 2. Er. Debender Singh, AVO 3. Er. Anil Kumar Rajput, JE 4. Er Mahendra Singh, JE	
4	PROPERTY REFERENCE		
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Bhoj Pounta No. 315, Sub Tehsil Mornli, Distt. Panchkula 2. The subject property is shown in Khewat no 117, 166, 149, 174, 5, 59, & 82, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 115, 117, 154, 171, 5, 59 & 82, in Revenue Record.	
5	PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Bhoj Pounta No. 315, Sub Tehsil Mornli, Distt. Panchkula of Area 92 Bigha 14.93 Biswa	
5.2	Type of construction and broad specification	Not applicable	
5.3	Period of Construction	Not applicable	

Property No. 10 :- 92 Bigha 14.93 Biswa Village Bhoj Pounta No. 315, Sub Tehsil Mornii, Distt. Panchkula

6	METHOD OF VALUATION	
6.1	Method adopted	Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations or Qualifications	
	<p>1. The subject property is shown in Khewat no. 117, 166, 149, 174, 5, 59, & 82, in reference received from the TRO, Income Tax Department, Panchkula. However, it is found that old Khewat No. has been revised to new Khewat No. viz. 115, 117, 154, 171, 5, 59 & 82, in Revenue Record. It is pertinent to mention here that due to urgency of the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Khasra involved therein.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. Hence the valuation report was prepared on the basis of Information/documents available.</p>	
7	RATES ADOPTED FOR VALUATION	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified of Village Bhoj Pounta No. 315, Sub Tehsil Mornii, Distt. Panchkula for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION	
	The Fair Market Value of the subject property known as "Agricultural Land" has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property
1	24.01.2023	17805265.00

(Er. Parveen Kumar)

Valuation Officer

Income Tax Department

Chandigarh