## SUB-ANNEXURE - 8 (B)



## ABSTRACT OF COST

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

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 Kitte 4, Total Area 27 Kanal 17 Maria's 80/557 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

Value of Land (in Rupees)	Rate	Area of Land	Area of Land			1
	(Rs. / Acre)	(in Acre)	Maria	Kanal	Particulars	S. No.
37,50,000	75,00,000	0.500	0	4	Cost of Agriculture Land	
37,50,000	Total	<u> </u>	l—			

Asstt. Valuation Officer Income Tax Department Rohiak (Haryana) Income Tax Department Anykor Bhawan Rohtak (Haryana)

## 6

## VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT	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 Kitte 3,Total Area 19 Kanal 17 Marla's 80/397 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.		See Sub-Annexure 9 (A) & (B) for Details. Descrption of Land has been verified by the Halka Patwarl and found correct.

Assit. Valuation Officer Income Tax Department Rohfe's (Haryana) VALUATION OFFICER
Income Tax Department
Anykar Bhawan
Rohink (Haryana)

## SUB-ANNEXURE - 9 (A)

2

## **DETAILED VALUATION REPORT**

REFERENCE 1

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference 1.2

25.05.2023. received

2, E-Mail dated 15.06.2023

To Estimate FMV of property. Purpose of valuation 1.3 NA

Act and section under which valuation is : 1.4

required

Date(s) for which Valuation is required 1.5 ASSESSEE

The Property is in the possession of GFIL Committee 2.1 Name

NA Full Address 2,2

COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee : 3.1

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

24.01.2023

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

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

26.05.2023 Date of inspection of property 3.3

1. Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

3. Sh. Ajay, Halke Patwari (Mobile No. 8901055048)

PROPERTY REFERENCE

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

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 Kitte 3, Total Area 19 Kanal 17 Maria's 80/397 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

As mentioned in the Description of the property Assessee's share in the property 4.2

Not Known Value declared by the Assessee (Rs.) 4.3

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

Whether Regd. Valuer's report submitted by the assessee NA Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 9 (B) Area as per Land area 5.1 Actual area covered and plinth area Nit 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad construction and of Type 5.5 specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 NA If leasehold, the name of lessor I 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA any town planning plan of government or any Statutory body, If so give particulars. Particulars of tenants/ leases/licenses etc NA 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the owner, then area so occupied. NA . annuai or Monthly compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA . 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted This is most suitable method under the circumstances. 7.1 Reason in support of the method adopted

7.2

### RATES ADOPTED FOR VALUATION 8

Reference to sale Instances / land rate-data relied on and their relevance

Prevalling Collector Rates have been adopted.

Land rate Adpoted 8.2

Rate as per

SUB-ANNEXURE - 9 (B)

Standard plinth area rates adopted plus/ 8.3 minus deviations and corrections for the NΑ

building cost index etc

Extra items not covered under 8.3

NA

Cost Index adopted 8.5

8.4

NΑ

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1

(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.

#### VALUATION 10

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: 10.1

relevant materials gathered, I estimate the rail wi	direct values and a second sec
Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 37,50,000.00
	<del></del>

Asstt Valuation Officer Income Tax Department Rohfak (Haryana)

Valuation officer Income Tax Department Adykor Blizitan Rohick (Haryana)

### SUB-ANNEXURE - 9 (B)



### **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 Kitte 3, Total Area 19 Kanal 17 Marla's 80/397 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

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

Assit. Valuation Officer Income Tax Department Robiak (Haryana) VALUATION OFFICER Income Tex Department Anykar Husvan Rohtek (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	3	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,Kiila No.8/2 (7-17), 7/2/2/2(2-4),Total Kitte 2,Total Area10 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. Descrption of Land has been verified by the Halka Patwari and found correct.

Office

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER
Income Tex Department
Abykar Bhawan
Rohtak (Haryana)

# 404

### SUB-ANNEXURE - 10 (A)

### (4)

## **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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.

received 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 : NA

required

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection

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 Kitte 2, Total Area10 Kanal 1 Marie'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.

Whether Regd. Valuer's report submitted by the assessee NA Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 Land area

SUB-ANNEXURE - 10 (B) Area as per

Actual area covered and plinth area 5.2 constructed (sqm)

NA

Νii

Period of construction 5.3 Estimated future life of the Building. 5.4

NA

broad construction and of 5.5 Type

NA

specifications

5.1

LEASE AND OCCUPANCY DETAILS 6

NA is land free hold or lease hold 6.1

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

Does the land falls in the area included in any town planning plan of government or

NA

6.3 any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc

NA

and portion occupied by tenant. 6.5 If part of the property is occupied by the

The Property is in the possession of GFIL Committee

owner, then area so occupied. annual 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated.

NA

Gross annual income received from the 6.7 entire property.

NA

METHOD OF VALUATION 7

Land and Building Method. Method adopted 7.1

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

#### RATES ADOPTED FOR VALUATION 8

Reference to sale instances / land rate data **(3)** relied on and their relevance

Prevailing Collector Rates have been adopted.

Land rate Adpoted 8.2

Rate as per

SUB-ANNEXURE - 10 (B)

Standard plinth area rates adopted plus/ 8.3 minus deviations and corrections for the NA

building cost index etc

Extra items not covered under 8.3 8.4

NA

Cost Index adopted 8.5

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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.

#### VALUATION 10

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

relevant materials gainered, t estimate the fair to	
Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 37,50,000.00

Assit. Valuation Officer Income Tax Department Rohiak (Haryana)

Income Tex Department Anykor Bhawen Rohisk (Haryana)

## SUB-ANNEXURE - 10 (B)



## 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.8/2 (7-17), 7/2/2/2(2-4), Total Kitte 2, Total Area10 Kanal 1 Maria's share 80/201 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.

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

Assit. Valuation Officer Income Tax Department Rohtuk (Haryana)

Income The Department Asykar Ethatran Rohiak (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 Maria. Land measuring 46 Kanal 15 Maria avallable 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.		See Sub-Annexure 11 (A) & (B) for Details

Assit Valuation Officer Income Tax Department Rohtak (Haryana) VALUATION OFFICER
Income The Department
Asylor Bhaven
Rohiak (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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

Lednised

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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 Maria. Land measuring 46 Kanal 15 Maria 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, Kitte 4,Measuring 20 Kanal 0 Maria in which GPL and GTRDL holds 21/136 share equivalent to 3 Kanal 2 Maria 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 Maria in which GPL holds 25/238 share equivalent to 4 Kanal 0 Maria total land is 7 Kanal 2 Maria.

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.

Whether Regd. Valuer's report submitted 4.5 by the assessee NA. Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 11 (B) Area as per Land area 5.1 Actual area covered and plinth area Nil 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad and of construction 5.5 Type specifications. LEASE AND OCCUPANCY DETAILS 6 NA is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the owner, then area so occupied. : NA annual or Monthly 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted 7.1 This is most suitable method under the circumstances.

7.2

Reason in support of the method adopted



## RATES ADOPTED FOR VALUATION

Reference to sale instances / land rate data 8.1

Prevailing Collector Rates have been adopted.

relied on and their relevance

Land rate Adpoted

8

8.2

8.4

8.5

Rate as per

SUB-ANNEXURE - 11 (B)

Standard plinth area rates adopted plus/ 8.3 minus deviations and corrections for the NA

building cost index etc

NA

Extra Items not covered under 8.3 Cost Index adopted

NA

SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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.

#### **VALUATION** 10

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:

leteagire (ungresizes Services)	
Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 51,50,400.00

Assit. Valuation Officer Income Tax Department Rohfak (Haryana)

Income Tex Department Asykor Bhowan Robtok (Haryana)

### SUB-ANNEXURE - 11 (B)



## ABSTRACT OF COST

### Description of Land:

Total land 75 Kanal 6 Maria. Land measuring 46 Kanal 15 Maria 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, 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.

		Area of Land		Area of Land	Rate	Value of Land
. No.	Particulars Particulars	Kanal	Maria	(in Acre)	(Rs. / Acre)	(in Rupees)
1 0	Cost of Agriculture Land	7	2	0.888	58,00,000	51,50,400
			•	<u> </u>	Total	51,50,400

Asstt. Valuation Officer Income Tax Department Rohfak (Haryana)

Income Tex Department Anykor Bhaven Rohtsk (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	2	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,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

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Anykor 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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 25,05,2023.

received 2. E-Mail dated 15,06,2023

.3 Purpose of valuation : To Estimate FMV of property.

1.3 Purpose of valuation

1.4 Act and section under which valuation is : NA

required

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 : 1. Sh. S. C.Jain, Valuation Officer

time of inspection

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 Maria. Land measuring 46 Kanal 15 Maria 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,Kitte 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.

Whether Regd. Valuer's report submitted 4.5 by the assessee Comments on the Regd. Valuer's report NA PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 12 (B) Area as per Land area 5.1 Actual area covered and plinth area Nil 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad and construction of 5.5 Type specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA 6.2 nature of lease, date of commencement and termination of lease and term of renewal of lease. NA (a) Initial premium (b) General rent payable per annum NA (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA : any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5

owner, then area so occupied.

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

Gross annual income received from the 6.7 entire property.

METHOD OF VALUATION

7

Land and Building Method. Method adopted 7.1

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

NA

NA



#### RATES ADOPTED FOR VALUATION 8

Reference to sale instances / land rate data 8.1

Prevailing Collector Rates have been adopted.

relied on and their relevance

Rate as per

SUB-ANNEXURE - 12 (B)

Standard plinth area rates adopted plus/ 8.3

NA

NA

minus deviations and corrections for the

building cost index etc

Extra items not covered under 8.3

:

Cost Index adopted

Land rate Adpoted

8.2

8.4

8.5

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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.

#### **VALUATION** 10

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:

relevant materials godicios ( commercial)	
Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 35,55,400.00

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Anykar Bhawan Robink (Horyana)

## SUB-ANNEXURE - 12 (B)



## ABSTRACT OF COST

## Description of Land:

Total land 75 Kanal 6 Maria. Land measuring 46 Kanal 15 Maria 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,Kitte 6, Measuring 31 Kanal 13 Marla In which GPL and GTRDL holds 21/136 share equivalent to 4 Kanal 18 Marla.

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

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana)

Income Tax Department Anykar Bhawan Rohtok (Haryana)

# VALUATION REPORT IN COMMITTEE FORMAT

Sr.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property		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.		See Sub-Annexure
		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 Kitte 4, Measuring 6 Kanal 18 Maria in which GPL and GTRDL holds 21/136 share equivalent to 1 Kanal 1 Maria.		13 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tax Department Anykar Bhawan Rohtak (Haryana)



## SUB-ANNEXURE - 13 (A)

## DETAILED VALUATION REPORT

REFERENCE 1

Full Address

2.2

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference 1.2

25.05.2023. received 2. E-Mail dated 15.06.2023

To Estimate FMV of property. Purpose of valuation

1.3 NA

Act and section under which valuation is 1.4 required

Date(s) for which Valuation is required 1.5 **ASSESSEE** 2 The Property is in the possession of GFIL Committee

Name 2.1 NA

COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

Details of documents furnished by the assessee : 3.1

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

24.01.2023

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

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

26.05.2023 Date of inspection of property 3.3

1. Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

3. Sh. Ajay, Haika Patwari (Mobile No. 8901055048)

PROPERTY REFERENCE

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

Total land 75 Kanal 6 Maria. Land measuring 46 Kanal 15 Maria available for sale in Village Bhokarka, Haryana.

Knewat No.55, Khatoni No.70, Khasra No.15//13/1/1-0,19/2/5-0, 22/1/0-9, 23 1/0-9 Kitte 4,Measuring 6 Kanal 18 Maria in which GPL and GTRDL holds 21/136 share equivalent to 1 Kanal 1 Maria.

As mentioned in the Description of the property Assessee's share in the property 4.2

Not Known Value declared by the Assessee (Rs.) 4.3

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

Whether Regd. Valuer's report submitted 4.5 by the assessee NA Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 13 (B) Area as per Land area 5.1 Nil plinth area Actual area covered and 5.2 constructed (sqm) NΑ Period of construction 5.3 Estimated future life of the Building. NA broad NA construction and 5.5 Type of specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA any town planning plan of government or any Statutory body, if so give particulars. NA Particulars of tenants/ leases/licenses etc 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA annual Monthly or 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. NA Gross' annual income received from the 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. 7.1 Method adopted

This is most suitable method under the circumstances.

Reason in support of the method adopted



### RATES ADOPTED FOR VALUATION 8

Reference to sale instances / land rate data 8.1

relied on and their relevance

Prevailing Collector Rates have been adopted.

Land rate Adpoted

Rate as per

SUB-ANNEXURE - 13 (B)

Standard plinth area rates adopted plus/ 8.3 minus deviations and corrections for the

building cost index etc

NA

Extra items not covered under 8.3 8.4

NA

Cost Index adopted

8.2

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1

(il) 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.

### 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:

relevant materials gathered, I estimate the Fair W	larket value of troperty
Date of Valuation	Fair Market Value Estimated by Valuation Cell
	Rs. 7,59,800.00
24.01,2023	

Assit. Valuation Officer Income Tax Department Rohiak (Haryana)

VALUATION OFFICER Income Tex Department Anykar Bhaven Robtok (Hozyena)

## SUB-ANNEXURE - 13 (B)



## ABSTRACT OF COST

## Description of Land:

Total land 75 Kanal 6 Maria. Land measuring 46 Kanal 15 Maria 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 Kitte 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	f Land	Area of Land	Rate	Value of Land
	Kanai	Maria	(In Acre)	(Rs. / Acre)	(in Rupees)	
	Cost of Agriculture Land	1	1	0.131	. 58,00,000	7,59,800
			<u> </u>	<u> </u>	Total	7,59,800

Asstt. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income Tax Department Anykor Chaven Robtok (Horyano)

## (

# VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property		Valuation as on 24.01.2023 (In Rupees)	Remarks
7	CCIT Panchkula	356		Total land 75 Kanal 6 Maria. Land measuring 46 Kanal 15 Maria 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 Marta in which GPL and GTRDL holds 21/ 136 share equivalent to 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 Marla.	e a	See Sub-Annexure 14 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Asykor Bhavon Hohiak (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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 25.05.2023.
2. E-Mall dated 15.06.2023

1.3 Purpose of valuation : To Estimate FMV of property.

1.4 Act and section under which valuation is : NA

required

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 : 1. Sh. S. C. Jaln, Valuation Officer

time of inspection 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 Maria. Land measuring 46 Kanal 15 Maria 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

To be seen by A.O. Details of other share holders, if any Whether Regd. Valuer's report submitted NA Í by the assessee NA Comments on the Regd. Valuer's report 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 14 (B) Area as per Land area 5.1 Nil Actual area covered and plinth area 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA of construction and 5.5 Type specifications LEASE AND OCCUPANCY DETAILS NA Is land free hold or lease hold NA 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA 6.3 any town planning plan of government or any Statutory body, if so give particulars. NΑ Particulars of tenants/ leases/licenses etc and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the owner, then area so occupied. NA rent/ annual ОГ compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. NA Gross annual income received from the 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted 7.1 This is most suitable method under the circumstances.

7.2

Reason in support of the method adopted



### RATES ADOPTED FOR VALUATION

Reference to sale instances / land rate data 8.1

Prevailing Collector Rates have been adopted.

relied on and their relevance

Rate as per

SUB-ANNEXURE - 14 (B)

Land rate Adpoted 8.2 8.3

Standard plinth area rates adopted plus/ minus deviations and corrections for the NA

building cost index etc

NA

Extra items not covered under 8.3 Cost Index adopted

8

8.4

8.5

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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:

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

Assit. Valuation Officer Income Tax Department Rohtalt (Haryana)

VALUATION OFFICER Income Tex Department Anykar Bhawan Robtak (Haryana)

## SUB-ANNEXURE - 14 (B)



## ABSTRACT OF COST

Description of Land:

Total land 75 Kanal 6 Maria. Land measuring 46 Kanal 15 Maria 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 Maria 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 Maria Salam (Fuli) Total is 33 Kanal 14 Maria.

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

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

Income The Department Anykar Bhawan Robiak (Haryana)



## (3)

## 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		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 1Marla.		See Sub-Annexure 15 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohiek (Haryana) VALUATION OFFICER Income Tax Department Anykar Bhawan Robtek (Haryana)

# SUB-ANNEXURE - 15 (A)



# DETAILED VALUATION REPORT

The Income Tax Officer, Ward-1(3), Gurugram REFERENCE 1 Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference 25.05.2023. 1.2

2. E-Mail dated 15.06.2023 received To Estimate FMV of property.

Purpose of valuation 1.3 NA

Act and section under which valuation is 1.4

required

<u>ASSESSEE</u>

2

24.01.2023 Date(s) for which Valuation is required 1.5

The Property is in the possession of GFIL Committee Name 2.1

NA Full Address 2.2

COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee: 3.1

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

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.

26.05.2023 Date of inspection of property

1. Sh. S. C. Jain, Valuation Officer 3.3 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer Name(s) of officials present (if any) at the

3. Sh. Ajay, Halka Patwari time of inspection (Mobile No. 8901055048)

PROPERTY REFERENCE 4

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

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

Khewat No.82,Khatomi 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 144 0/13175 Share Equivalent to 8 Kanal 16 Maria 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 Kana I 5 Maria. Total Land is 13 Kanal 1Maria.

As mentioned in the Description of the property Assessee's share in the property 4.2

**Not Known** Value declared by tine Assessee (Rs.) : 4.3

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

Whether Regd. Valuer's report submitted 4.5 by the assessee NA Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 15 (B) Area as per Land area 5.1 NII Actual area covered and plinth area 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA construction and broad 5.5 Type of specifications LEASE AND OCCUPANCY DETAILS 6 NA is land free hold or lease hold 6.1 NA If leasehold, the name of lessor / lessee, 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. NA Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. NA Particulars of tenants/ leases/licenses etc 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the owner, then area so occupled. NA : annual 6.6 Monthly or compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. NA Gross annual income received from the 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted 7.1 This is most suitable method under the circumstances. Reason in support of the method adopted

7.2

## RATES ADOPTED FOR VALUATION

Reference to sale instances / land rate data 8.1

Prevailing Collector Rates have been adopted.

relied on and their relevance

Land rate Adpoted 8.2

Rate as per

SUB-ANNEXURE - 15 (B)

Standard plinth area rates adopted plus/ 8.3

Extra items not covered under 8.3

minus deviations and corrections for the

NA:

building cost index etc

NA

Cost Index adopted 8.5

8.4

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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.

#### VALUATION 10

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:

16/8Agilf titgretigin Segretariani	
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 Tex Department Anykar Bhawan Rohtok (Haryana)

## SUB-ANNEXURE - 15 (B)

## **(a)**

## 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, Kitte 14, Measuring 80 Kanal 12 Maria 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 1Marla.

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

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana)

Income Tex Department Anykar Bhawan Robink (Haryana)

# (3)

# 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,Kitte 15, Measuring 107 Kanal 13 Maria in which the Company holds 2/39 Share Equivalent to 5 Kanal 10 Maria, Khewat No.23, Khaton No.26, Khasra Nos.7//18/3-9, 23/9-6, 24/8-0, 11//2/6-18, 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 Maria in which the Company hold 1827/3933 Share Equivalent to 3 Kanal 17 Maria. Total Land is 4 Kanal 7 Maria.		See Sub-Annexure 16 (A) & (B) for Details

Assit Valuation Officer Income Tax Department Robins (Haryana) VALUATION OFFICER
Income Tax Department
Asykor Bhaven
Rohink (Haryana)

## SUB-ANNEXURE - 16 (A)

## DETAILED VALUATION REPORT

REFERENCE 1

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference 1.2

25.05.2023. received 2. E-Mail dated 15.06.2023

To Estimate FMV of property. Purpose of valuation 1.3

NA

1.4 Act and section under which valuation is required

24.01.2023 Date(s) for which Valuation is required 1.5

2 **ASSESSEE** 

The Property is in the possession of GFIL Committee 2.1 Name

NA Full Address 2.2

COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee : 3.1

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

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

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

26.05.2023 Date of inspection of property 3.3

1. Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

3. Sh. Ajay, Halka Patwari' (Mobile No. 8901055048)

PROPERTY REFERENCE 4

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

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, 2/1/8-0, 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, 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.

As mentioned in the Description of the property-4.2 Assessee's share in the property

Not Known Value declared by the Assessee (Rs.) 4.3

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

Whether Regd. Valuer's report submitted by the assessee NA Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 16 (B) Area as per Land area 5.1 Nii Actual area covered and plinth area 5.2 constructed (sqm) NA 5.3 . Period of construction NA Estimated future life of the Building. 5.4 NA broad construction and of Type 5.5 specifications LEASE AND OCCUPANCY DETAILS NA Is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. NA Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. Particulars of tenants/ leases/licenses etc NA and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA annual 6.6 Monthly compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7 entire property. METHOD OF VALUATION Land and Building Method.

This is most suitable method under the circumstances.

Method adopted

Reason in support of the method adopted

7.1

# RATES ADOPTED FOR VALUATION

Reference to sale instances / land rate data 8.1

Prevailing Collector Rates have been adopted.

relied on and their relevance

Rate as per

NA

SUB-ANNEXURE - 16 (B)

Land rate Adpoted 8.2

Standard plinth area rates adopted plus/ minus deviations and corrections for the

building cost index etc

NΑ

Extra items not covered under 8.3 8.4

Cost Index adopted

8

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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 Robink (Haryana)

VALUATION OFFICER Income Tex Department Anykar Bhawan Rohtak (Haryana)

### SUB-ANNEXURE - 16 (B)



## 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.

		Area of Land		Area of Land	Rate	Value of Land
Ş. No.	Particulars	Kanal	Marla	(in Acre)	(Rs. / Acre)	(in Rupees)
1	Cost of Agriculture Land	41	7	5.169	60,00,000	3,10,14,000
			<u>.                                    </u>	, l	Total	3,10,14,000

Asstr. Valuation Officer Income Tax Department Rohink (Haryana) VALUATION OFFICER Income Tax Department Anykor Bhawan Rohuk (Haryana)

# (

# VALUATION REPORT IN COMMITTEE FORMAT

(9)						
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 Maria in Village Bhora Khurd, District Gurgaon.		Out Amoutis
		361	3	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, 10/9, Kitte 29,Measuring 152 Kanal 19, Marla in which the Company hold 2/39 Share Equivalent to 7 Kanal 19 Marla and Khewat No.23, Khaton No. 26. Khasra No. 14//6 Measuring 0 Kanal 3 Marla in which the company holds 1827/393 Share Equivalent to 0 Kanal 1 Marla Total Land is 7 Kanal 18 marla.	7 7 10 10 10 10 10 10	See Sub-Annexure 17 (A) & (B) for Details
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Assit. Valuation Officer Income Tax Department Rohtak (Haryana) VALUATION OFFICER Income Tax Department Aaykor Bhawan Robtok (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 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 25.05.2023. 2. E-Mail dated 15.06.2023

Purpose of valuation To Estimate FMV of property.

Act and section under which valuation is

NA required

Date(s) for which Valuation is required 24.01.2023

**ASSESSEE** 2

2.1 Name The Property is in the possession of GFIL Committee

2.2 Full Address NA

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

Details of documents furnished by the assessee : 3.1

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

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

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

Date of inspection of property 3.3 26.05.2023

3.4 Name(s) of officials present (if any) at the 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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. 4.1

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, Kitte 29, Measuring 152 Kanai 19 Maria in which the Company holds 2/39 Share Equivalent to 7 Kanal 17 Maria and Knewat No.23, Khatoni No. 26. Khasra No. 14//6, Measuring 0 Kanal 3 Maria in which the company holds 1827/3933 Share Equivalent to 0 Kanai 1Maria. Total Land is 7 Kanai 18 maria.

4.2 Assessee's share in the property As mentioned in the Description of the property

Value declared by the Assessee (Rs.) 4.3 Not Known

To be seen by A.O. Details of other share holders, if any 4.4 Whether Regd. Valuer's report submitted NA 4.5 by the assessee **(1)** NA Comments on the Regd. Valuer's report 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 17 (B) Area as per Land area 5.1 Nil Actual area covered and plinth area 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA construction of 5.5 Type specifications LEASE AND OCCUPANCY DETAILS 6 NA is land free hold or lease hold. 6.1 NA If leasehold, the name of lessor / lessee, 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA 6.3 any town planning plan of government or any Statutory body, If so give particulars. Particulars of tenants/ leases/licenses etc NA 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA annual or. Monthly 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be Indicated. Gross annual income received from the NA 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted 7.1 This is most suitable method under the circumstances. Reason in support of the method adopted 7.2

### 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 Adpoted

Rate as per

SUB-ANNEXURE - 17 (B)

8.3 Standard plinth area rates adopted plus/

minus deviations and corrections for the

NA

NA

building cost index etc

8.4 Extra items not covered under 8.3

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 <u>VALUATION</u>

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

Assit. Valuation Officer Income Tax Department Rohfalt (Haryana) VALUATION OFFICER
Incomo Tex Department
Anykar Bhawan
Rohtak (Haryana)

## SUB-ANNEXURE - 17 (B)



### 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. 14/14/2/3-9, 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, Kitte 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 1Marla. Total Land is 7 Kanal 18 marla.

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

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tax Department Anykar Bhawan Hohtak (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 Rupeas)	Remarks
8	CCIT Penchkula	360		Total Land 1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gürgaon.		See Sub-Annexure
		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,Kitte 17 Measuring 107 Kanal 2 Maria in which the Company holds 7/28 Share Equivalent to 26 Kanal 18 Maria (This Land Sold vide Registry No. 23466 dated 25.02.2005 and Registry No. 22134 date 09.02.2005).	i i i i i i i i	18 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income Tax Department Anykar Bhawan Rohtak (Haryana)

# SUB-ANNEXURE - 18 (A)

## **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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

required

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 : 1. Sh. S. C. Jain, Valuation Officer

time of Inspection 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//5-0, 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.

Whether Regd. Valuer's report submitted 4.5 by the assessee Comments on the Regd. Valuer's report NA PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 18 (B) Area as per Land area 5.1 Nil plinth area Actual area covered and 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad construction and of 5.5 Type specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in . : NA 6.3 any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA annual rent/ Monthly or compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. 6.7 Gross annual income received from the NA entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted

This is most suitable method under the circumstances.

Reason in support of the method adopted

7.1

7.2

#### RATES ADOPTED FOR VALUATION 8

Reference to sale instances / land rate data 8.1

relied on and their relevance

Prevailing Collector Rates have been adopted.

 $\bigcirc$ 8.2 Land rate Adpoted

Rate as per SUB-ANNEXURE - 18 (B)

Standard plinth area rates adopted plus/ 8.3 minus deviations and corrections for the NA

building cost index etc

Extra items not covered under 8.3 8.4

NA

Cost Index adopted 8.5

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 Movable Items, etc.

(ii) At the time of inspection, the land was being used as Agriculture hand and no construction was found at site. The Valuation has been done accordingly.

#### **VALUATION** 10

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

Assit. Valuation Officer Income Tax Department Rohiak (Haryana)

Income Tax Department Anykar Chaves Robink (Haryana)

# SUB-ANNEXURE - 18 (B)



## **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,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).

		Area of Land		Area of Land	Rate	Value of Land
S. No.	Particular9	Kanal	Marla	(in Acre)	(Rs. / Acre)	(In Rupees)
1	Cost of Agriculture Land	26	15	3.344	60,00,000	2,00,64,000
				<u>, , , , , , , , , , , , , , , , , , , </u>	Total	2,00,64,000

Assit. Valuation Officer Income Tax Department Rohtals (Haryana) VALUATION OFFICER Income Tex Department Anykar Bhawan Rohtek (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 5	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, Kitte 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, Kitte 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. Tota Land is 28 Kanal 10 Marta.		See Sub-Annexure 19 (A) & (B) for Details

Asstt. Valuation Officer Income Tax Department Rohfak (Haryana)

VALUATION OFFICER
Income Tax Department
Anykor Bhaven
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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

required.

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 .: 1. Sh. S. C. Jain, Valuation Officer

time of Inspection 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, Kitte 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, Kitte 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 **631.4** Details of other share holders, if any To be seen by A.O. 4.5 Whether Regd. Valuer's report submitted NA by the assessee 4.6 Comments on the Regd. Valuer's report NA 5 PROPERTY DESCRIPTION 5.1 Land area Area as per SUB-ANNEXURE - 19 (B) Actual area covered and plinth area 5.2 Nil constructed (sqm) 5.3 Period of construction NA 5.4 Estimated future life of the Building. NA 5.5 of Type construction and broad NA specifications 6 LEASE AND OCCUPANCY DETAILS 6.1 Is land free hold or lease hold NA 6.2 If leasehold, the name of lessor / lessee, NΑ nature of lease, date of commencement and termination of lease and term of renewal of lease. (a) Initial premium NA (b) General rent payable per annum NA (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA and portion occupied by tenant. if part of the property is occupied by the 6.5 The Property is in the possession of GFIL Committee owner, then area so occupied. 6.6 Monthly or annual NA compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated.

NA

entire property.

6.7

Gross annual income received from the

METHOD OF VALUATION 7

Land and Building Method. Method adopted 7.1

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

RATES ADOPTED FOR VALUATION 8

Prevailing Collector Rates have been adopted. Reference to sale instances / land rate data 8.1

relied on and their relevance

SUB-ANNEXURE - 19 (B) Rate as per Land rate Adpoted 8.2

Standard plinth area rates adopted plus/ 8.3

minus deviations and corrections for the

building cost index etc

NA Extra items not covered under 8.3 8.4

NA Cost Index adopted 8.5

SPECIAL OBSERVATIONS

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9 9.1

(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.

NA

VALUATION

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

relevant materials gathered, I estimate the Pair Market	Value of Transfer Cell
Date of Valuation	Fair Market Value Estimated by Valuation Cell
	Rs. 2,13,78,000.00
24.01.2023	

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Anykar Bhawan Rohiak (Haryana)

# SUB-ANNEXURE - 19 (B)

### 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, Kitte 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, Kitte 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	Rate	Value of Land
		Kanal	Marla	(In Acre)	(Rs. / Acre)	(in Rupees)
1	Cost of Agriculture Land	28	10	3.563	60,00,000	2,13,78,000
		-		•	Total	2,13,78,000

Assit. Valuation Officer Income Tax Department Rohfak (Haryana) VALUATION OFFICER
Income Tax Department
Anykar Ehautan
Rohtak (Haryana)

### **VALUATION REPORT IN COMMITTEE FORMAT**

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	of the	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
8	CCIT Panchkula	chkula	Total Land 1221 Kenal 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

Khewat No.10, Khatoni No. 10, Khasra No. 50//5/1 Area 6 Kanal 0 Maria in which the Company holds 1470/3434 Share Equivalent to 2 Kanal 11 Maria 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 Maria Salam (Fuli) 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 Maria 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, 1 9/8-0, 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 Maria 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 Maria in which the Company holds 1203/2315 Share Equivalent to 60 Kanal 1 Maria and Khewat No. 35, Khatoni No. 38, Khasra Nos.42/11/7-18, 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 Maria 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 Maria. Total Land is 582 Kanal 19 Maria or 72.87 Acre.

> Assit. Valuation Officer Income Tax Department Rohink (Haryana)

VALUATION OFFICER Income Tax Department Anykor Bhuvan Rohiok (Haryana)

# SUB-ANNEXURE - 20 (A)

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# DETAILED VALUATION REPORT

REFERENCE 1

Office from which reference received 1.1

The Income Tax Officer, Ward-1(3), Gurugram

Letter no. and date under which reference

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received

25.05.2023.

2. E-Mail dated 15.06.2023

Purpose of valuation 1.3

To Estimate FMV of property.

Act and section under which valuation is

NA

required

Date(s) for which Valuation is required 1.5

24.01.2023

**ASSESSEE** 2

Name 2.1

1.4

The Property is in the possession of GFIL Committee

Full Address 2.2

NA

#### COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee : 3.1

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

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

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

Date of inspection of property 3.3

26.05.2023

Name(s) of officials present (if any) at the 3.4

1. Sh. S. C. Jain, Valuation Officer

time of inspection

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 Kenal 2.5 Maria 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 Maria 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 Maria 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 Maria in which the Company holds 45/86 Share Equivalent to 26 Kanal 16 Maria 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, 1 9/8-0, 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 Maria 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 Maria 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 : NA by the assessee

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 : Nil

constructed (sgm)

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad : NA

specifications

NA

NA

building cost index etc

Cost Index adopted

8.4

8.5

Extra items not covered under 8.3



#### 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		

Assit. Valuation Officer Incomo Tax Department Rohia's (Haryana) VALUATION OFFICER
Income Tex Department
Anykor Bhaven
Rohtok (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 Maria 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 Maria in which the Company holds 1827/3933 Share Equivalent to 41 Kanai 10 Maria 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 Maria 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, 1 9/8-0, 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 Maria 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 Maria in which the Company holds 1203/2315 Share Equivalent to 60 Kanal 1 Maria 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 Maria 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 Maria Salam (Full) and Khewat No. 32, Khatoni No.35, Khasra Nos.42//8/7-4, 9/8-0, Kitte 2, Measuring 15 Kanal 4 Maria in which the Company holds 5/7 Share Equivalent to 10 Kanal 17 Maria. Total Land is 582 Kanal 19 Maria or 72.87 Acre.

Value of Land (in Rupees)	Rate (Rs. / Acre)	Area of Land (in Acre)	Area of Land			<del></del> -
			Maria	Kanal	Particulars	S. No.
43,72,14,000	60,00,000	72.869	19	582	Cost of Agriculture Land	
43,72,14,000	Total	<u> </u>	<u> </u>			

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Anykor Bharran Rohtek (Heryana)





## VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List		Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
8	CCIT Panchkula	kula	Total Land 1221 Kanal 2.5 Maria in Village Bhora Khurd, District Gurgaon.	•	<del>-</del>	
i		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, 18/6-0, 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, Kilte 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 4 Marla. Total Land is 96 Kanal 3 Marla.

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income Tex Department Asykor Bhavan Rohtek (Haryana)



# SUB-ANNEXURE - 21 (A)

# **DETAILED VALUATION REPORT**

REFERENCE 1

Office from which reference received 1.1

The Income Tax Officer, Ward-1(3), Gurugram

Letter no. and date under which reference

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received

25.05.2023.

Purpose of valuation

2. E-Mail dated 15.06,2023

1.3 1.4 To Estimate FMV of property.

Act and section under which valuation is

NA

regulred

Date(s) for which Valuation is required

24.01,2023

ASSESSEE. 2

2.1 Name

1.5

The Property is in the possession of GFIL Committee

NA Full Address 2.2

#### COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

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.

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

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

Name(s) of officials present (if any) at the 3.4

1. Sh. S. C. Jain, Valuation Officer

time of Inspection

2. Sh. Navin Kumar, Asstt. Valuation Officer

3. Sh. Ajay, Halka Patwari

(Mobile No. 8901055048)



#### 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.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, Kiite 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.

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 : NA

by the assessee

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

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 21 (B)

NA

5.2 Actual area covered and plinth area : Nil

constructed (sqm)

5.3 Period of construction : NA

5.4 Estimated future life of the Building. ; NA

5.5 Type of construction and broad : NA

specifications

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 renewal of lease.

(a) Initial premium : NA

lease and term of

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor : NA

in the event of sale/ transfer.



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

NA

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

NΑ

If part of the property is occupied by the

The Property is in the possession of GFIL Committee

owner, then area so occupied.

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

NA

Gross annual income received from the

entire property.

NA

METHOD OF VALUATION - 7

Method adopted 7.1

6.7

Land and Building Method.

Reason in support of the method adopted 7.2

This is most suitable method under the circumstances.

RATES ADOPTED FOR VALUATION 8

Reference to sale Instances / land rate data 8.1 relied on and their relevance

Prevailing Collector Rates have been adopted.

Land rate Adpoted 8.2

SUB-ANNEXURE - 21 (B) Rate as per

Standard plinth area rates adopted plus! 8.3 minus deviations and corrections for the building cost index etc

NA

Extra Items not covered under 8.3 8.4

NA

Cost Index adopted 8.5

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1

(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.

10.1 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

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Asykar Bhawan Rohink (Haryana)



#### SUB-ANNEXURE - 21 (B)

#### ABSTRACT OF COST

#### Description of Land:

Total Land 1221 Kanal 2.5 Merle 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, 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, Kiite 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.

O N-		Area of Land		Area of Land	Rate	Value of Land
S. No.	Particulars	Kanal	Marta	(in Acre)	(Rs. / Acre)	(in Rupees)
1	Cost of Agriculture Land	96	3	12.019	60,00,000	7,21,14,000
•				-	Total	7,21,14,000

Assit. Valuation Officer Income Tax Department Rohfalt (Haryana) VALUATION OFFICER
Incomo Tex Department
Anykor Bhawan
Rohtek (Haryana)

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#### **VALUATION REPORT IN COMMITTEE FORMAT**

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	of the	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

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 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, Kitte 30, Measuring 201 Kanal 12 Maria in which the Company holds 53/168 Share Equivalent to 63 Kanal 12 Maria 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 Maria in which the Company holds 33 Kanal 11.5 Maria 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 Maria Salam (Full) and Khewat No.88, Khatoni No.114, Khasra Nos, 48//15/8-0, 16/8-0, Kitte 2. Measuring 16 Kanal 0 Maria. Total Land is 256 Kanal 6.5 Maria or 32.04 Acre.

> Assit. Valuation Officer Income Tax Department Rohial: (Haryana)

VALUATION OFFICER
Income Tax Department
Anykor Bhavan
Rohtok (Haryana)

SUB-ANNEXURE - 22 (A)

中国第四个时间,1000年1000年1000年1000年100日

# **DETAILED VALUATION REPORT**

REFERENCE 1

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference 1.2

25.05.2023. received 2. E-Mail dated 15.06.2023

To Estimate FMV of property. Purpose of valuation

1.3 Act and section under which valuation is NA 1.4

required

24.01.2023 Date(s) for which Valuation is required 1.5

ASSESSEE 2

The Property is in the possession of GFIL Committee Name 2.1

NΑ Full Address 2.2

COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee: 3.1

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

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.

26.05.2023 Date of inspection of property 3.3

1. Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

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, Kitte 26, Measuring 137 Kanal 13 Marla in which the Company holds 5/16 Share Equivalent to 43 Kanal 0 Maria (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, 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-i7, 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 Maria 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 Maria 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 Maria 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.

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 . : NA

by the assessee

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 : Nil

constructed (sgm)

5.3 Period of construction : NA

5.4 Estimated future life of the Building. . . NA

5.5 Type of construction and broad : NA

specifications

#### LEASE AND OCCUPANCY DETAILS 6 NA is land free hold or lease hold 6.1 NA If leasehold, the name of lessor / lessee, 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA 6.3 any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA rent/ Monthly or 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. NA Gross annual income received from the 6.7 entire property. METHOD OF VALUATION 7 Land and Building Method. Method adopted 7.1 This is most suitable method under the circumstances. Reason in support of the method adopted 7.2 RATES ADOPTED FOR VALUATION 8 Prevailing Collector Rates have been adopted. Reference to sale instances / land rate data relied on and their relevance SUB-ANNEXURE - 22 (B) Rate as per Land rate Adpoted 8.2 Standard plinth area rates adopted plus/ NA : 8.3 minus deviations and corrections for the building cost index etc

NA

NA

Extra items not covered under 8.3

Cost Index adopted

8.4

8.5

## 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:

16ta Agus Marouras Santo and Lancon			
Date of Valuation	Fair Market Value Estimated by Valuation Cell		
24,01,2023	Rs. 19,22,46,000.00		

Assit. Valuation Officer Income Tax Department Robink (Haryana) VALUATION OFFICER Income Tex Department Anyker Bhawan Rohtek (Haryann)



# SUB-ANNEXURE - 22 (B)

# ABSTRACT OF COST

## Description of Land:

Total Land 1221 Kanal 2.5 Maria 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, Kitte 26, Measuring 137 Kanal 13 Marla in which the Company holds 5/16 Share Equivalent to 43 Kanal 0 Maria (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, Kitte 30, Measuring 201 Kanal 12 Marla in which the Company holds 53/168 Share Equivalent to 63 Kanal 12 Maria and Knewat 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//6/2/3-16,777-11/8/7-11, Kitte 3, Measuring 18 Kanal 18 Maria 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, 12/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-0, 18/8-0, 18/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-0, 18/8-0, 19/8-0, Kitte 31, Measuring 215 Kanai 1 Maria in which the Company holds 1/11 Share Equivalent to 19 Kanal 11 Maria 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 Maria Salam (Full) and Khewat No.88, Khatoni No.114, Khasra Nos. 48//15/8-0, 16/8-0, Kitte 2, Measuring 16 Kanal 0 Maria. Total Land is 256 Kanal 6.5 Maria or 32.04 Acre.

·		Area o	f Land	Area of Land	Rate .	Value of Land	
S. No.	Particulars	Kanal	(anal Maria (in Acre)		(Rs. / Acre)	(In Rupees)	
1	Cost of Agriculture Land	256	6.5	32.041	60,00,000	19,22,46,000	
				<u> </u>	Total	19,22,46,000	

Asstt. Valuation Officer Income Tax Department Robiak (Haryana)

VALUATION OFFICER Income Tex Department Apykar Bhawan Rohmk (Haryens)

# VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property		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		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, Kitte 22, Measuring 150 Kanal 7 Maria in which the Company holds 1440/13175 Share Equivalent to 16 Kanal 9 Maria.		See Sub-Annexure 23 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohizk (Haryana) VALUATION OFFICER Income Tax Department Anykor Bhavan Robiek (Horyana)



# SUB-ANNEXURE - 23 (A)

# **DETAILED VALUATION REPORT**

1 REFERENCE

ASSESSEE

2

1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram

1.2 Letter no. and date under which reference : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

required

1.5 Date(s) for which Valuation is required : 24.01.2023

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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 Kan al 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, Kitte 22, Mea suring 150 Kanai 7 Maria in which the Company holds 1440/13175 Share Equivalent to 16 Kanai 9 Maria.

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.

Whether Regd. Valuer's report submitted 4.5 by the assessee NA Comments on the Regd. Valuer's report **(**) PROPERTY DESCRIPTION 5 Area as per SUB-ANNEXURE - 23 (8) 5.1 Land area Nil Actual area covered and plinth area 5.2 constructed (sgm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA construction and prosd of 5.5 specifications LEASE AND OCCUPANCY DETAILS 6 NA 6.1 Is land free hold or lease hold NA If leasehold, the name of lessor / lessee, 6.2 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. NA Does the land falls in the area included in any town planning plan of government or any Statutory body, if so give particulars. NA Particulars of tenants/ leases/licenses etc and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA Monthly or annual 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7 entire property.

Method adopted

METHOD OF VALUATION

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

Land and Building Method.

7

7.1



# 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

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

Land rate Adpoted

8.2

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

Assit. Valuation Officer Income Tax Department Rohfak (Haryana) VALUATION OFFICER Income Tex Department Anykar Bhawen Rohjak (Haryana)

--- # m# E Ammonico - 33

# SUB-ANNEXURE - 23 (B)



# 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, Kitte 22, Measuring 150 Kanal 7 Maria in which the Company holds 1440/13175 Share Equivalent to 16 Kanal 9 Maria.

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

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Asykar Bhawan Rohtok (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 Maria 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- !4, 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, Kilte 36, Measuring 196 Kanal 11 Marla in which the Company holds 2358/3970 Share Equivalent to 116 Kanal 15 Marla.		See Sub-Annexure 24 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income The Department Asyker Bhatran Rohizk (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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 25.05.2023.
25.05.2023.
25.05.2023.

1.3 Purpose of valuation : To Estimate FMV of property.

1.4 Act and section under which valuation is : NA

required

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 repiles 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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 2. Sh. Navin Kumar, Assit. 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, 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, Kiite 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.

Whether Regd. Valuer's report submitted 4.5 by the assessee NA Comments on the Regd. Valuer's report PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 24 (B) Area as per Land area 5.1 Actual area covered and plinth area Nil 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad construction and of Type 5.5 specifications LEASE AND OCCUPANCY DETAILS NA is land free hold or lease hold 6.1 NA If leasehold, the name of lessor / lessee, 6.2 nature of lease, date of commencement

and termination of lease and term of renewal of lease.

(a) initial premium : NA

(b) General rent payable per annum : NA

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

Does the land falls in the area included in : 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.

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

6.5 If part of the property is occupied by the cowner, then area so occupied.

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.

6.7 Gross annual income received from the : entire property.

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.

NA

NA



#### RATES ADOPTED FOR VALUATION 8

Reference to sale instances / land rate data 8.1 relied on and their relevance

Prevailing Collector Rates have been adopted.

Land rate Adpoted

8.2

Rate as per

SUB-ANNEXURE - 24 (B)

Standard plinth area rates adopted plus/

minus deviations and corrections for the

NA

building cost index etc.

Extra items not covered under 8.3 8.4

NA

Cost Index adopted 8.5

NA

#### 9 SPECIAL OBSERVATIONS

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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**

and of C Annouse

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			

Asatt. Valuation Officer Income Tax Department Rehiak (Haryana) VALUATION OFFICER Income Tex Department Anykar Bhawan Robink (Haryana)

### ABSTRACT OF COST

**6** 

Description of Land:

Total Land 1221 Kanal 2.5 Maria 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, 56/8-0, 7/1/3-0, 7/2/6-0, 11 /8-0, 12/8-0, 55//17/0-6, 57//6/1 -1 6, 15//0-7, 58//2/2-17, 3/7-18, 58/8-0, 9/1/3-12, 2/2/4-13, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, 55//2/1/0-6, 57//6/1 -1 6, 15/1/0-7, 58//2/2/2-17, 3/7-18, 69//1/2/4-13, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, 55//2/1/0-6, 57//6/1 -1 6, 15/1/0-7, 58//2/2/2-17, 3/7-18, 58//4-13, 2/2/4-13, 9/8-0, 10/8-0, 11 /8-0, 12/8-0, 55//2/1/0-6, 57//6/1 -1 6, 15//0-7, 58//2/2/2-17, 3/7-18, 59//4-13,

000,49,27,8	IsfoT			•		
000,45,67,8	000'00'09	463.41	51 ·	911	Cost of Agriculture Land	ŀ
(seedny ul)	(Rs. / Acre)	(in Acre)	BlīsM	lensX		S. No.
Value of Land	etsA			о ветА	Particulars	ONS

VALUATION OFFICER
VALUATION OFFICER
Rohine The Department
AALUATION OFFICER

Asst. Valuation Officer Income Fire Department Robtisk (Flanyana)

# 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		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, 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.		See Sub-Annexure 25 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tax Department Anykar 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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

required

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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 Maria 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, 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, 21/3-0,78//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.

# 482

As mentioned in the Description of the property Assessee's share in the property 4.2 Not Known Value declared by the Assessee (Rs.) 4.3 Details of other share holders, if any To be seen by A.O. ¥.4 Whether Regd. Valuer's report submitted NA 4.5 by the assessee NA Comments on the Regd. Valuer's report 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 25 (B) Area as per Land area 5.1 Actual area covered and plinth area Nil 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad of construction and 5.5 Type specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA nature of lease, date of commencement and termination of lease and term of renewal of lease. NA (a) Initial premium NA (b) General rent payablé per annum (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. NA Does the land falls in the area included in any town planning plan of government or any Statutory body, If so give particulars. Particulars of tenants/ leases/licenses etc NA 6.4 and portion occupied by tenant. The Property is in the possession of GFiL Committee If part of the property is occupied by the owner, then area so occupied. NA or annual 6.6 Monthly compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7

entire property.



### 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 - 25 (B)

8.3 Standard plinth area rates adopted plus/ 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.

NA

### 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

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income Tex Department Abykar Bhawan Rohtak (Haryana)

# SUB-ANNEXURE - 25 (B)



# 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, Kitte 23, Measuring 175 Kanal 17 Maria in which the company holds 1440/13175 Share Equivalent to 19 Kanal 4 Maria 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 Maria. Total Land is 28 Kanal 14 Maria.

	<u> </u>	Area of Land		ea of Land Area of Land		Value of Land	
S. No.	Particulars	Kanal	Marla	(in Acre)	(Rs. / Acre)	(in Rupees)	
	Cost of Agriculture Land	28	. 14	3.588	60,00,000	2,15,28,000	
<u>-                                    </u>			<u> </u>	1	Total	2,15,28,000	

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana) VALUATION OFFICER Income Tax Department Anykar Bhawan Rohlak (Haryana)

# VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	of the	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks <sup>.</sup>
8	CCIT Panchkula	360		Total Land 1221 Kanal 2.5 Maria in Village Bhora Khurd, District Gurgaon.		·
	;	363 364	12	Details of Land:	46,86,000	See Sub-Annexure 26 (A) & (B) for Details

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, 54/14/6/0-3, 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 holds160/624 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.

Assit. Valuation Officer Income Tax Department Rohtak (Haryana) VALUATION OFFICER
Income Tax Department
Anyker Blussen
Rohtek (Haryana)



### SUB-ANNEXURE - 26 (A)

# **DETAILED VALUATION REPORT**

1 REFERENCE

**ASSESSEE** 

2

1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram

.2 Letter no. and date under which reference : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

required

1.5 Date(s) for which Valuation is required : 24.01.2023

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

time of inspection 2. Sh. Navin Kumar, Asstt. Valuation Officer

3. Sh. Ajay, Halka Patwari (Moblle 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 Kanai 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, 1440/13175 Share Equivalent to 0 Kanal 17 Marla and Khewat No. 45, Khatoni No. 48, Khasra No.193, 1440/13175 Share Equivalent to 0 Kanal 17 Marla and Khewat No. 45, Khatoni No. 48, Khasra No.193, 1440/13175 Share Equivalent to 0 Kanal 18 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, 1204/2-2, 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 : NA

by the assessee

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 : .Nil

constructed (sqm)

5.3 Period of construction : NA

5.4 Estimated future life of the Bullding. : NA

5.5 Type of construction and broad : .NA

specifications

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold . NA

6.2 If leasehold, the name of lessor / lessee, : NA nature of lease, date of commencement

renewal of lease.

and termination of

(a) Initial premium : NA

lease and term of

(b) General rent payable per annum : NA

(c) Unearned increase payable to the lessor : NA

in the event of sale/ transfer.

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

NA

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

NA

If part of the property is occupied by the

The Property is in the possession of GFIL Committee.

owner, then area so occupied.

rent/ annual or

NA

compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated.

Gross annual income received from the 6.7

NA

entire property.

Monthly

6.6

7

8.2

METHOD OF VALUATION

7.1 Method adopted Land and Building Method.

Reason in support of the method adopted 7.2

This is most suitable method under the circumstances.

RATES ADOPTED FOR VALUATION

Reference to sale instances / land rate data 8.1

Prevailing Collector Rates have been adopted.

relied on and their relevance

SUB-ANNEXURE - 26 (B) Rate as per

Standard plinth area rates adopted plus/ 8.3

NΑ

minus deviations and corrections for the

building cost index etc

Land rate Adpoted

Extra Items not covered under 8.3 NA 8.4

NA Cost Index adopted 8.5

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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

Having considered the documents furnished by the Referring Officer and having taken Into consideration all 10.1 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 Tex Department Anykar Bhawan Rohink (Horyana)

# SUB-ANNEXURE - 26 (B)

### **ABSTRACT OF COST**

### Description of Land:

Total Land 1221 Kanal 2.5 Maria 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 holds160/624 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.

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

Assit. Valuation Officer Income Tax Department Rohink (Haryana) VALUATION OFFICER
Income Tex Department
Anykar Bhawan
Rohiak (Haryana)

# (3)

# 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 Maria 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 1/3Share 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. Tota Land is13 Kanal 1.33 Marla.		See Sub-Annexure 27 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohtak (Haryana) VALUATION OFFICER Income Tex Department Anykar Bhawan Robtok (Haryana)

# SUB-ANNEXURE - 27 (A)

2. E-Mail dated 15.06.2023

### **DETAILED VALUATION REPORT**

1 REFERENCE

Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram

1.2 Letter no. and date under which reference : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 25,05.2023.

1.3 Purpose of valuation : To Estimate FMV of property.

1.4 Act and section under which valuation is : NA

required

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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 Maria 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 1/3Share 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 I5 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.

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

To be seen by A.O. Details of other share holders, if any 4.4 NA Whether Regd. Valuer's report submitted 4.5 by the assessee Comments on the Regd. Valuer's report NA 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 27 (B) Area as per 5.1 Land area Nil Actual area covered and plinth area 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Bullding. 5.4 NA broad of construction Type 5.5 specifications LEASE AND OCCUPANCY DETAILS 6 Is land free hold or lease hold NA 6.1 If leasehold, the name of lessor / lessee, NA 6.2 nature of lease, date of commencement and termination of lease and term of renewal of lease. NA (a) Initial premium (b) General rent payable per annum NA (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA 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. The Property is in the possession of GFIL Committee If part of the property is occupied by the owner, then area so occupied. NA . rent/ annual Monthly or compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7 entire property. METHOD OF VALUATION Land and Building Method. . :

This is most suitable method under the circumstances.

Method adopted

Reason in support of the method adopted

7.1



#### RATES ADOPTED FOR VALUATION 8

8.1 Reference to sale instances / land rate data

relied on and their relevance

Prevailing Collector Rates have been adopted.

Rate as per

SUB-ANNEXURE - 27 (B)

Standard plinth area rates adopted plus/ 8.3

minus deviations and corrections for the

NA

building cost Index etc

Land rate Adpoted

8.2

Extra items not covered under 8.3 8.4

NA

Cost Index adopted 8.5

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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.

#### **VALUATION** 10

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

Assit. Valuation Officer Income Tax Department Rohfak (Haryana)

Income Tax Department Acykor Bhawan Rohlek (Haryana)

## SUB-ANNEXURE - 27 (B)



# 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, Kitte 5, Measuring 26 Kanal 12 Marla in which the Company holds 1/3Share 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 I5 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 is13 Kanal 1.33 Marla.

		Area o	f Land	Area of Land	Rate Value of Lan (Rs. / Acre) (in Rupees)	Value of Land
S. No.	Particulars	Kanal	Marla	(în Acre)		(in Rupees)
1	Cost of Agriculture Land	13	1.33	1.633	60,00,000	97,98,000
		<u> </u>	· · · · · ·	<u>.</u>	Total	97,98,000

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER
Income Tax Department
Anykor Bhaven
Rohtok (Haryana)

# **@**

# VALUATION REPORT IN COMMITTEE FORMAT

•				9		
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	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, Kitte 30 Measuring 20 Kanal 18 Marla in which the Company holds 14/500/Share Equivalent to 0 Kanal 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)		See Sub-Annexure 28 (A) & (B) for Details. There Is a typing lerror in total area. It works out to 0 Kanal 16 Maria Instead of 1 Kanal 16 Maria.

Assit. Valuation Officer Income Tax Department Robins (Haryana) VALUATION OFFICER Income Tex Department Anykar Bhawan Rohtak (Haryana)



## SUB-ANNEXURE - 28 (A)

# **DETAILED VALUATION REPORT**

**REFERENCE** 

2

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference

25.05.2023. received 2. E-Mail dated 15.06.2023

To Estimate FMV of property. 1.3 Purpose of valuation

1.4 Act and section under which valuation is NA

required

24.01.2023 Date(s) for which Valuation is required 1.5

**ASSESSEE** 

The Property is in the possession of GFIL Committee 2.1 Name

2.2 **Full Address** 

### COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee : 3.1

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

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

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

1. Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

> 3. Sh. Ajay, Halka Patwari (Mobile No. 8901055048)

#### PROPERTY REFERENCE 4

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

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 Maria 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 Maria. (There is a typing error in total area, it works out to 0 Kanal 16 Maria instead of 1 Kanal 16 Marla)

497

As mentioned in the Description of the property Assessee's share in the property 4.2 Value declared by the Assessee (Rs.) Not Known (1) To be seen by A.O. Details of other share holders, if any 4.4 Whether Regd. Valuer's report submitted NA 4.5 by the assessee Comments on the Regd. Valuer's report NA 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 28 (B) Area as per · Land area 5.1 Nil Actual area covered and plinth<sup>e</sup> area 5.2 constructed (sqm) NA 5.3 - Period of construction NA Estimated future life of the Building. NA construction broad of 5.5 Type specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 NA If leasehold, the name of lessor / lessee, 6.2 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 (c) Unearned increase payable to the lessor NA In the event of sale/ transfer. Does the land falls in the area included in NΑ any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. ΝA annual rent/ Monthly ٥ſ 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7

entire property.

### **METHOD OF VALUATION**

7

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 - 28 (B)

Standard plinth area rates adopted plus/

minus deviations and corrections for the

building cost Index etc .

Extra items not covered under 8.3 8.4 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, 9.1 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.

NA

#### 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 Celi
24.01.2023	Rs. 6,00,000.00

Assit. Valuation Officer Income Tax Department Rohtak (Haryana)

Income Tax Department Aaykar Bhawan Rohtok (Haryana)

# SUB-ANNEXURE - 28 (B)



# 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, Kitte 30, Measuring 20 Kanal 18 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 1 Maria.

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)

	Value of Lan	Rate	Area of Land	f Land	Area o		
in Rupees)	(in Rupees	(Rs. / Acre)	(în Acre)	Marla	Kanal	Particulars	S. No.
0,000	6,00	60,00,000	0.100	16	0	Cost of Agriculture Land	1
0,000	6,00	Total		l	<del></del>		

Assit. Valuation Officer Income Tax Department Rohtal: (Haryana) VALUATION OFFICER Income Tax Department Anykar Bhawan Robink (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 Maria avallable 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//2/3/1-5, 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 15 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. Tota Land is 11 Kanal 1.33 Marla.		See Sub-Annexure 29 (A) & (B) for Details

Assit. Valuation Officer Income Tay Department Rohtels (Haryana) VALUATION OFFICER Income Tax Department Anykor Bhavan Robiak (Haryano)



# SUB-ANNEXURE - 29 (A)

# **DETAILED VALUATION REPORT**

### 1 REFERENCE

1.1 Office from which reference received : The Income Tax Officer, Ward-1(3), Gurugram

.2 Letter no. and date under which reference : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 9 25.05.2023. 2. E-Mail dated 15.06.2023

1.3 Purpose of valuation : To Estimate FMV of property

1.3 Purpose of valuation : To Estimate FMV of property.

1.4 Act and section under which valuation is : NA

required

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 : 1, Sh. S. C. Jain, Valuation Officer

time of inspection 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 Maria 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/i-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.

# **502**

As mentioned in the Description of the property 4.2 Assessee's share in the property Not Known Value declared by the Assessee (Rs.) To be seen by A.O. Details of other share holders, if any 4.4 Whether Regd. Valuer's report submitted NA 4.5 by the assessee Comments on the Regd. Valuer's report NA 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 29 (B) Area as per Land area 5.1 NII Actual area covered and plinth area 5.2 constructed (sqm) NA 5.3 Period of construction NA Estimated future life of the Building. 5.4 NA Type of broad construction 5.5 specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 NA 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 (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. NA Does the land falls in the area included in 6.3 any town planning plan of government or any Statutory body, If so give particulars. NA Particulars of tenants/ leases/licenses etc 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA ; rent/ Monthly or rannual 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for réjection to be indicated. Gross annual income received from the NA 6.7

entire property.

### 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 - 29 (B)

Standard plinth area rates adopted plus/ 8.3 NA minus deviations and corrections for the

8.4 Extra items not covered under 8.3 NA.

8.5 Cost Index adopted NA

### 9 SPECIAL OBSERVATIONS

building cost index etc.

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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

Having considered the documents furnished by the Referring Officer and having taken into consideration all 10.1 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)

Income Tax Department Anykar Bhawaa Rohtok (Haryann)

# SUB-ANNEXURE - 29 (B)



# 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, Kitte 4, Measuring 22 Kanal 11 Maria in which the company holds 1/3 Share Equivalent to 7 Kanal 10.33 Maria 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. .

Value of Land	Rate	Area of Land	f Land	Area o		
(in Rupees)	(Rs. / Acre)	(in Acre)	Marla	Kanal	Particulars	\$. No.
82,98,000	60,00,000	1.383	1.33	11	Cost of Agriculture Land	1
82,98,000	Total	<u> </u>	<u> </u>			

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana)

VALUATION OFFICER Income Tex Department Anykur Ehawan Robink (Haryona)

(13)

# 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 Maria avallable in Village Parasoli, District Gurgaon, Håryana.		
		367		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. Tota Land is 1 Kanal 8 Marla.		See Sub-Annexure 30 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohtak (Haryana) VALUATION OFFICER
Income Tex Department
Anykor Bhawan
Rohiok (Haryana)

# SUB-ANNEXURE - 30 (A)

# DETAILED VALUATION REPORT

REFERENCE 1

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated . Letter no. and date under which reference 1.2

25.05.2023. received

2. E-Mail dated 15.06.2023

To Estimate FMV of property. Purpose of valuation 1.3

Act and section under which valuation is NA 1.4

required

24.01.2023 Date(s) for which Valuation is required 1.5

ASSESSEE. 2

The Property is in the possession of GFIL Committee 2.1 Name

NA Full Address 2.2

#### COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee : 3.1

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

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

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

26.05.2023 Date of Inspection of property 3.3

1, Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

3. Sh. Ajay<sub>\*</sub>Halka Patwari (Mobile No. 8901055048)

#### PROPERTY REFERENCE 4

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

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, Kitte 3, Measuring 1 Kanal 18 Maria in which the Company holds 1/3 Share Equivalent to 0 Kanal 12.66 Maria 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 Maria 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 Maria 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 Kan at 8 Marta in which the Company holds 14/5004 Share Equivalent to 0 Kanal 2 Marta. Total Land is 1 Kanal 8 Marla.

As mentioned in the Description of the property Assessee's share in the property 4.2 Not Known Value declared by the Assessee (Rs.) **4.3** To be seen by A.O. Details of other share holders, if any 4.4 Whether Regd. Valuer's report submitted NA 4.5 by the assessee NA Comments on the Regd. Valuer's report 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 30 (B) Area as per Land area 5.1 NII plinth area Actual area covered and 5.2 constructed (sqm) NA: Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad and construction of Type 5.5 specifications LEASE AND OCCUPANCY DETAILS NA is land free hold or lease hold 6.1 NA 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 (c) Unearned Increase payable to the lessor NΑ in the event of sale/ transfer. Does the land falls in the area included in NA 6.3 any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NΑ 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA annual rent/ or Monthly 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. NA Gross annual income received from the

entire property.

6.7

METHOD OF VALUATION

Land and Building Method. 7 Method adopted 7.1

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

RATES ADOPTED FOR VALUATION 8

Prevalling Collector Rates have been adopted. Reference to sale instances / land rate data 8.1

relied on and their relevance

e SUB-ANNEXURE - 30 (8) Rate as per Land rate Adpoted 8.2

Standard plinth area rates adopted plusi 8.3

minus deviations and corrections for the

building cost index etc

NA Extra items not covered under 8.3

NA Cost Index adopted 8.5

# SPECIAL OBSERVATIONS

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9 9.1

· (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.

NA

Having considered the documents furnished by the Referring Officer and having taken into consideration all 10 relevant materials gathered, I estimate the Fair Market Value of Property as follows: 10.1

	relevant materials gathered, I estimate the Fair Market \	/alue of Property do remain
١	Date of Valuation	Fair Market Value Estimated by Valuation Cell  Rs. 10,50,000.00
	24.01.2023	Rs. 10,50,000.00
•		~ ~

Assit. Valuation Officer Income Tax Department Rohtak (Haryana) Income Tex Department Anykar Bhawan Rohink (Haryana)

#### SUB-ANNEXURE - 30 (B)



#### 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, 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.

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

Assit. Valuation Officer Income Tax Department Robink (Haryana) VALUATION OFFICER
Income Tex Department
Anylor Bhowen
Robiok (Horyana)



# 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 Maria avallable 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.		See Sub-Annexure 31 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income Tax Department Anykor Bhattan Robink (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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 . . . NA

required

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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 Maria available in Village Parasoll, 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 Maria in which the Company holds 362/16282 Share Equivalent to 0 Kanal 19 Maria 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 Maria in which the Company holds 3/120 Share Equivalent to 0 Kanal 11 Maria and Khatoni No. 3, Khasra Nos. 13//9/8-0, 10/8-0, Kitte 2, Measuring 16 Kanal 0 Maria in which the Company holds 362/16282 Share Equivalent to 0 Kanal 7 Maria. Total Land is 1 Kanal 17 Maria.

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

# **512**

Details of other share holders, if any To be seen by A.O. 4.4 Whether Regd. Valuer's report submitted NA by the assessee Comments on the Regd. Valuer's report NA 4.6 5 PROPERTY DESCRIPTION Land area Area as per SUB-ANNEXURE - 31 (B) 5.1 Nil 5.2 Actual area covered and plinth area constructed (sqm) 5.3 Period of construction NA NA Estimated future life of the Building. 5.4 NA construction broad 5.5 of and specifications LEASE AND OCCUPANCY DETAILS 6 NA Is land free hold or lease hold 6.1 ·NA If leasehold, the name of lessor / lessee, 6.2 nature of lease, date of commencement and termination of lease and term of renewal of lease. (a) Initial premium NA NA (b) General rent payable per annum (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA any town planning plan of government or any Statutory body, if so give particulars. NA Particulars of tenants/ leases/licenses etc 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee If part of the property is occupied by the 6.5 owner, then area so occupied. NA annual Monthly or 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7 entire property. 7 METHOD OF VALUATION

Land and Building Method.

This is most suitable method under the circumstances.

Method adopted

Reason in support of the method adopted

7.1



#### RATES ADOPTED FOR VALUATION

8.1 Reference to sale instances / land rate data

Prevalling Collector Rates have been adopted.

relied on and their relevance

Land rate Adpoted :

Rate as per SUB-ANNEXURE - 31 (B)

8.3 Standard plinth area rates adopted plus/

minus deviations and corrections for the

NA

building cost index etc

8.4 Extra items not covered under 8.3

NA

8.5 Cost Index adopted

8

8.2

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		

Assit. Valuation Officer Income Tax Department Rohfak (Haryana) VALUATION OFFICER Income Tax Department Anykar Bhawan Rohtak (Horyana)

#### SUB-ANNEXURE - 31 (B)



#### ABSTRACT OF COST

#### Description of Land:

Total Land measuring 73 Kanal 5.66 Maria 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.

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

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) VALUATION OFFICER Income Tax Department Anykor Bhownn Rohtak (Haryana)

## (1)

# 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, 16/1/6-0, 25/8-0 Kitte 3, Measuring 20 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to Kanal 9 Marla and Khatoni No. 1/1-2 Khasra Nos. 14//21/8-0, 22/8-0, 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.		See Sub-Annexure 32 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohfak (Haryana) VALUATION OFFICER Income Tax Department Anykar Shawan Rohtak (Haryana)

# SUB-ANNEXURE - 32 (A)

## DETAILED VALUATION REPORT

REFERENCE 1

The Income Tax Officer, Ward-1(3), Gurugram Office from which reference received 1.1

1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated Letter no. and date under which reference 1.2

25.05.2023. received

2, E-Mail dated 15.06.2023 To Estimate FMV of property.

Purpose of valuation 1.3

Act and section under which valuation is 1.4

required

24.01.2023 Date(s) for which Valuation is required 1.5

**ASSESSEE** 2

The Property is in the possession of GFIL Committee 2.1 Name

NA 2.2 Full Address

#### COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION 3

Details of documents furnished by the assessee : 3.1

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

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

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

26.05.2023 Date of inspection of property 3.3

1. Sh. S. C. Jain, Valuation Officer Name(s) of officials present (if any) at the 3.4

2. Sh. Navin Kumar, Asstt. Valuation Officer time of inspection

3. Sh. Ajay, Halka Patwari (Mobile No. 8901055048)

#### PROPERTY REFERENCE 4

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

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 Maria in which the Company holds 1/3 Share Equivalent to 28 Kanal 1 Maria and Khatoni No. 3, Khasra Nos. 15//15/2/6-0, 16/1/6-0, 25/8-0, Kitte 3, Measuring 20 Kanal 0 Maria in which the Company holds 362/16282 Share Equivalent to 0 Kanal 9 Marla and Khatoni No. I/I -2, Khasra Nos. 14//21/8-0, 22/8-0, 23/8-0, 24/3-8, Kitte 4, Measuring 27 Kanal 8 Maria in which the Company holds 3/120 Share Equivalent to 0 Kanal 14 Maria. Total Land is 33 Kanal 6 Maria.

517

As mentioned in the Description of the property Assessee's share in the property 4.2 Not Known Value declared by the Assessee (Rs.) () To be seen by A.O. Details of other share holders, if any 4.4 Whether Regd. Valuer's report submitted NA 4.5 by the assessee NA : Comments on the Regd. Valuer's report 4.6 PROPERTY DESCRIPTION 5 SUB-ANNEXURE - 32 (B) Area as per Land area 5.1 Actual area covered and plinth area Nil 5.2 constructed (sqm) NA Period of construction 5.3 NA Estimated future life of the Building. 5.4 NA broad construction and of Type 5.5 specifications LEASE AND OCCUPANCY DETAILS 'nΑ Is land free hold or lease hold 6.1 If leasehold, the name of lessor / lessee, NA nature of lease, date of commencement and termination of -lease and term of renewal of lease. NA (a) Initial premium (b) General rent payable per annum : NA: (c) Unearned increase payable to the lessor NA in the event of sale/ transfer. NA Does the land falls in the area included in 6.3 any town planning plan of government or any Statutory body, If so give particulars. Particulars of tenants/ leases/licenses etc NA1 6.4 and portion occupied by tenant. The Property is in the possession of GFIL Committee 6.5. If part of the property is occupied by the owner, then area so occupied. ; NA rent/ or annual Monthly 6.6 compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7

entire property.

#### METHOD OF VALUATION 7

Land and Building Method. Method adopted 

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

RATES ADOPTED FOR VALUATION ... 8

Reference to sale instances / land rate data 8.1 relied on and their relevance

Prevailing Collector Rates have been adopted.

Land rate Adpoted 8.2

Rate as per

SUB-ANNEXURE - 32 (B)

Standard plinth area rates adopted plus/ 8.3 minus deviations and corrections for the

NA

building cost index etc

Extra items not covered under 8.3

NA

Cost Index adopted 8.5

8.4

NA

#### SPECIAL OBSERVATIONS 9

(i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, 9.1 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.

#### VALUATION 10

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:

air Market Value Estimated by Valuation Cell
Rs. 2,49,78,000.00

Asstt. Valuation Officer Income Tax Department Rohfak (Haryana)

VALUATION OFFICER Income Tex Department Auykar Bhawan Rohiok (Haryana)

# SUB-ANNEXURE - 32 (B)



#### ABSTRACT OF COST

#### Description of Land:

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

Khewet No. 13, Khatoni No. 25, Khasra Nos. 14//8/7-2, 9/1/5-3, Kitte 2, Measuring 12 Kanal 5 Maria in which the Company holds 1/3 Share Equivalent to 4 Kanal 2 Merla 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, 15/16/7-2, 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 Maria in which the Company holds 362/16282 Share Equivalent to 0 Kanal 9 Maria and Khatoni No. I/i -2, Khasra Nos. 14//21/8-0, 22/8-0, 23/8-0, 24/3-8, Kitte 4, Measuring 27 Kanal 8 Maria in which the Company holds 3/120 Share Equivalent to 0 Kanal 14 Maria. Total Land is 33 Kanal 6 Marla.

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

Assit. Valuation Officer Income Tax Department Rohtal: (Haryana)

VALUATION OFFICER Income Tax Department Anykor Blawan Rohiak (Haryena)

# VALUATION REPORT IN COMMITTEE FORMAT

Sr.	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.		See Sub-Annexure 33 (A) & (B) for Details

Assit. Valuation Officer Income Tax Department Rohisk (Haryana) VALUATION OFFICER Income The Department Anykor Shawan Robtek (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 : 1. Letter No. ITO/W-1(3)/GGN/2023-24/140 dated

received 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 : NA

required

1.5 Date(s) for which Valuation is required : 24.01.2023

2 <u>ASSESSEE</u>

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 : 1. Sh. S. C. Jain, Valuation Officer

time of inspection 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, Kitte 15, Measuring 88 Kanal 12 Maria in which the Company holds 3/120 Share Equivalent to 2 Kanal 4 Maria 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 Maria in which the Company holds 240/2336 Share Equivalent to 9 Kanal 12 Maria. Total Land is 11 Kanal 16 Maria.

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

# **522**

Details of other share holders, if any To be seen by A.O. Whether Regd. Valuer's report submitted NA by the assessee 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 NII constructed (sqm) Period of construction NA 5.3 Estimated future life of the Building. 5.4 NA 5.5 Type of construction broad NA specifications LEASE AND OCCUPANCY DETAILS 6 6.1 is land free hold or lease hold NA 6.2 If leasehold, the name of lessor / lessee, NA nature of lease, date of commencement and termination of lease and term of renewal of lease. NA (a) Initial premium (b) General rent payable per annum NA (c) Uneamed increase payable to the lessor NA in the event of sale/ transfer. Does the land falls in the area included in NA any town planning plan of government or any Statutory body, if so give particulars. Particulars of tenants/ leases/licenses etc NA 6.4 and portion occupied by tenant. If part of the property is occupied by the The Property is in the possession of GFIL Committee owner, then area so occupied. 6.6 Monthly or annuai rent/ NA compensation/licence fee etc. If some data for rent is not accepted, the reason for rejection to be indicated. Gross annual income received from the NA 6.7 entire property. METHOD OF VALUATION 7

#### 11 1100100 0000100

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

Rate as per

SUB-ANNEXURE - 33 (B)

8.3 Standard plinth area rates adopted plus/

minus deviations and corrections for the

he

building cast index etc

Land rate Adpoted

8.2

8.4 Extra items not covered under 8.3

NA

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

Assit. Valuation Officer Income Tax Department Rohfsk (Haryana) VALUATION OFFICER Income Tax Department Anykor Bhawan Rohink (Haryana)

## SUE-ANNEXURE - 33 (B)



#### 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//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 Maria 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 Maria in which the Company holds 240/2336 Share Equivalent to 9 Kanal 12 Marla. Total Land is 11 Kanal 16 Marla.

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

Assit. Valuation Officer Income Tax Department Rohiak (Haryana) 🕟

VALUATION OFFICER Income Tex Department Anykar Bhawan Robink (Haryana)



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

## F.No. PCIT/RTK/MISC/2023-24/15 24

Dated:23.06.2023

To

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

Sir/Madam.

Sub:-Valutaion of Properties in the matter of Hon'ble Supreme Court decision in the case of M/s Raiganj Consumer Forum Vs UOL & others in WP(€) 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 valuated 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 (Judl.)
O/o Pr. Commissioner of Income Tax,
Rohtak

कि के स्वाप्त क्या प्रमुख्या । १९१ मिल १९९२ १९१८ १९१८ Valuation of Properties in the matter 22 Eganj Consumer Forum Vs UOI & Others in respect of ROHTAK Charge

S.No.	Name of the CCIT (CCA)	Property details page no. of list	the	, about pescription	Valuation	Remarks
ī	Chandigach	·	Properties	<i>i</i>	1	,
<del></del> _		Page no. 348-407	15	Building SCO No. 21, Sector Diwan Khana, HUDA, Jind(GFIL Property) (Area 126.6 Sq.	1,83;19,000/-	1
₹	Chandigarh	Page no. 348-407			1	
3	<u> </u>	, ope not sab-duy	28	Land in Vill Umri, tehsil Thanesar & Dist. kurukshetra (35 K-16M).	4,43,02,500/-	<del></del>
- ,	Chandigari)	Page no. 348-407	29		(	ì
		·	4	Land in Vill Sarai Ahmed, tehsil & Distt. Rohtak (52 Kanal-3 marla)-16MJ.		As per the report of JAO  1. The Valuation Officer Rohtak alongwith Assistant Valuation of Concerned Patwari on 15.05.2023 for the site visit of the proper told that this land had already been sold by the Golden Forest Ji on 20.12.1999 to Other persons and there is no relation of this 20.12.1999. At present a school is running on this land. The reveland was also checked and it was matching with the statement of the School has been shown in the revenue record also. (Copy of enclosed-Annexure "A")
					; ; ; ; ;	<ol> <li>A latter in this regard was also written to the Deputy Commit the Tehsildar-Rohtak on 20.03.2023 intimating that the said land GFIL presently, All details of Sale&amp; Purchase of this land have been letter, (Copy of the letterenclosed-Annexure "B").</li> <li>During site visit of the said land alongwith Patwari, it was four named "The Sanskriti School, Rohtak" is running over there. (Site enclosed-Annexure "C").</li> <li>Also as mentioned in the land details attrached with the reference in the possession of GFIL Committee (Annexure "D").</li> </ol>
4	Chandlgarh	Page no. 348-407	<del></del>	<u> </u>		
			30 Pic. 8,	Plot No. 214. Area 209 Sq. Meters, sectore 3, Huda Kamal, Haryana	92,50,000/- A. 1. 02 it/ it/ 19 2.	done by the committee. Hence the Valuation of this property has As per the report of JAO  1. The Estate Officer, Karnal has given the report vide Memo No. D2.05.2023 that the said plot is alloted in the name of Sh. Goray Sy IVO C-17, Arjun Nagar, Dyal Singh Colony, Karnal vide their office No. 19.04.2001.  1. The property was inspected by the Valuation Officer on 02.06.20 that the house is constructed on the plot.
ļ			1		3.	. The Valuation report has been submitted
5			1	1		
	Chandigarh	Page no. 348-407	Teh:	otal Land 15 Kanal 9 Marta, Vill. Kohand hisil Gharaunda, Distt. Kamal. 9K-4.18 M iş ailable for səle	5,06,49,500/- As 1. T 846 2. part	ubmitted by the Valuation Officer is enclosed.  s per the report of JAO  The Khewat wise detail of land of 9 Kanal, 4.18 Maria viz. Khewat life of the subject property against total land area of 15 Kanal, 9 M As reported by the Valuation Officer, the factory building is consist of land. The Valuation Report is prepared by the V.O. for land a 18 Maria. A copy of the Valuation report submitted.

भारत सरकार आग्रकर विभाग कार्यालय मूल्यॉंकन 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 Raigani Consumer Fotum Vs UOI & Others in WP(C) No. 188/2014-Regarding.

Ref: Your Office Letter No. ||TO/Ward-5/RTK/Cond/2023-24/212 ||dated || 1.05.2023 and ||TO/Ward-5/RTK/Cond/2023-24/470 dated || 13.05.2023.

In continuation of this. Office Letter No. VAL/VO/ITD/RTK/tyliso-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)

मूल्याकन अधिकारी, रोहतक VALUATION OFFIC Income Tex Departud Roktak (Haryana)

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[ 4 - 737

#### 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 - Rohtalk. (52 Kanal- 3 Marla)

#### REFERENCE .

- 1.1 Office from which reference The Income Tax Officer, Ward-5, Rohtald received
- ITO/Ward-5/RTK/Cond/2023-24/212 dated 1.2 Letter | no. and date under 11.05.2023 and ITO/Ward-5/RTK/Cond/2023-24/470 which reference received dated 13.06.2023.
- To estimate FMV of property. 1.3 Purpose of valuation
- 1.4 Date(s) for which Valuation is 24.01.2023 requiréd
- COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION
- 2.1 Details of documents furnished by the Representatives of Revenue Depailment: 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 front Income Tax Department present (if any) at the time of inspedtion
- 1. Sh. S. C. Jajn, Valuation Officer
- 2. Sh. Navin Kumar, Asstt. Valuation Officer
- 3. Sh. Dharampal, Patwari, Village Saral Ahmed (Mobile-8901495536)

#### PROPERTY REFERENCE

nuniber (if any) address and complete location of the property.

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

#### PROPERTY DESCRIPTION

4.1 Land area

52 Kanal - 3 Marla (As per record)

Rohtak (Haryana)

VAUE: 10 Int

adhia't (ilaryana)

#### 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 let er in this regard was also written to the Deputy Commissioner-Rohtak by the Tehsilder- 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 sald land alongwith Patwari, it was found that a school named "The Sanskriti School, Rohitak" 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 Income Tax 1 Rohtak (1.3). Valuation Officer, Rohtak

राम्ब्र श्वाहरू र हाल्या हा It - find Tax Departmen

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Il / kak (Elaryana)

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

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

Dated: 19.06.2023

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	(CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	·Valuation	Remarks
	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)

Quan.

मूल्यांकन अधिकारी, रोहंतक 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 Income Tax Officer, Ward-1, 1234, Sector-10, Urban Estate, lind

1.2 Letter no. and date under F. No. 88-89 Dated: 01.05.2023 and which reference received 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 NA valuation is required

1.5 Date(s) for which Valuation is 24.01.2023 required

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 officeal from
1. Sh. S. C.
1ncome Tax Department
2. Sh. Navi
present (if any) at the time of
inspection
3. Sh. Shiv

1. Sh. S. C. Jain, Valuation Officer

2. Sh. Navin Kumar, Asstt. Valuation Officer

3. Sh. Shiv Kumar, Income Tax officer, Ward-1, lind

Mar.

Asstt. Valuation Officer Income Tax Department VALUATION OFFICER Income Tax Department Rohtak (liaryana)

(B)C(L)

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

# 5 PROPERTY DESCRIPTION

5.1 Land area

126.60 sqm (As per record)

- . 5.2 Actual area covered and plinth As per Annexure "B" area constructed (sqm)
  - 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 75 year from the date of construction. Building.
- 5.5 Type of construction and RCC framed structure. broad specifications

# 6 LEASE AND OCCUPANCY DETAILS

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

(a) Initial premium

NA

Me

Asstt. Valuation Officer Income Tax Department Fram

VALUATION OFFICER

icontak (Haryana)

NA

- (b) General rent payable per NA annum
- (c) Unearned increase payable to the lessor in the event of sale/ transfer.
- 6.3 Does the land falls in the area N included in any town planning plan of government or any Statutory body, If so give particulars.
- 6.4 Particulars of tenants/ leases/licenses etc and portion occupied by tenant.
- 6.5 If part of the property is occupied by the owner, then area so occupied.
- 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.
- 6.7 Gross annual income received NA from the entire property.

#### 7 METHOD OF VALUATION

7.1 Method adopted

Land and Building Method.

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

committee.

NA

#### 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.

This property is sealed and is in the possession of GFIL

8.2 Land rate Adpoted

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 (Harvana)

8.4 Extra items not covered under N.A. 8.3

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

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

Officer

Assti. 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 An	nexure 'A'	98,26,509.00
2	Cost of Structure	As per An	nexure 'B'	84,92,142.00
	Total		Rs.	1,83,18,651.00
			Say Rs.	1,83,19,000.00

Bla

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, HÜDA, 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

Par

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana) 8 and

Valuation Officer, Rohtak
VALUATION OF THE R
Income (ax 1 ep. 11. 2.1)
Rohtak (Haryana)

Annexure "B"

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).		e e		
1	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
111	For Second floor	110.01	27090.00	29,80,171.00	ζ
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	(I
3	For Basement Floor	92.91	20750.00	19,27,883.00	Q
4	Deduct for 0.3 meter less height of basement floor (Normal floor height 3.35 meter).	92.91	-1000.00	-92,910.00	Q
5	Internal water supply & sanitary installation (	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	Depriciation (As per information gathered from neighbourhood, the construction was done in the year 2001, i.e. building is 22 years old30,46,094.00 Expected Economic life of RCC frame Structure is taken as 75 Years)				
	Total Cost of Structure			84,92,142.00	

Man.

Asstt. Valuation Officer Income Tax Department Rohtak (Haryana) ejaw

Whatigaffich Politicer Income Tax Department Rohtak (Haryana)

SvO Chandigarh <dvachandigarh@c



#### 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/[/53

Dated:-16/06/2023

To

 $N_{ij}$ 

The Joint Commissioner of Income Tax, Karnai Range, Karnai

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/Judl/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	31	Plot Land	Piot No.214, Area 209 sq. meters, Sector-8, HUDA, Karnal 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.

Encl: As above

Yours faithfully,

(Paramjeet Pannu ) IncomeTax Officer, Ward-1, Karnal

0/0

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 pertaing to the ITO, Ward-1, Karnal

S.No.	Name of the CCIT.(CCA)	Property details page no. of list	Sr. No. of the Properties	Topercy Bessing and	Valuation	
,	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 allotated 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
	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.	5,05,49,500	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 prepare 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

540



Government of India Ministry of Finance, Department of Revenue Office of the Income Tax Officer, Ward-1, Kurukshetra Ist Floor, Anyakar Bhawan, Sector-5, Kurukshetra

Email id: kurukshetra.lto1@lncometax.gov.in

F.No:ITO/JAO/W-1/KKR/2023-24/ 202

Dated: 16.06.2023

To

The Joint Commissioner of Income Tax Karnal Range Karnal

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	
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

Name of the CCIT (CCA)  1 Chief Commissioner of Income Tax. Panchkula  Property details page no. of list  Property Description  Sr. No. of the Property Description  Sr. No. 28 of Tehsil  Thanesar, Distt.  Kurukshetra  Kurukshetra (35 Kanal-16 Maria)			<b>34</b> I			
Chief Commissioner of Income Tax.  Panchkula  Panchkula	3.4	(CCA)	details page	Sr. No. of the	- AUDOITH	<del> </del>
	i.	of Income Tax,	page no 348 to 407	Sr.No. 28 of Tehsil Thanesar, Distt. Kurukshetra	Description Land in Village Umri, Tehsil Thanesar & Distt. Kurukshetra(35	

भारत पारवाप आयकर विभाग मृल्यांकन अधिकारी पराठरीठिआठ ४५, रोवटर ३१थी, चंडीगढ टेलीफैंक्स ०१७२--२६२०१२७ ई.गेल <u>vochandigarh@gmail.com</u>



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

रांख्या गृ.अ./आ.वि./चंडीगढ/Misc./2023-24/3| दिनांकः |६|०६/२०23

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-

संवर्भ:-आपके कार्यालय का पत्र स0 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

मूल्याकंन अधिकारी आयकर विमाग, चण्डीगढ

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

मूल्याकंन अधिकारी

#### VALUATION REPORT AS ON 24.01.2023

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

Name	of Property : Property No. 30 :-	Plot No. 214, Aron 209 Sq.meters Sector-8,
	HUDA Karnal	
	REERBICE Office from which reference received	Income Tax Officer, Karnal.
1.1		
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 .	
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	<ol> <li>Collector Rates of Plot No. 214, Area 209.Sq.mete Sector-8, HUDA Karnal as Intimated by Sub-Registrar Karnal.</li> <li>Concerned Revenue Department Official, Karnal Shown data during visit as per their official records.</li> </ol>
	Data = 6 . Jalk	02.06.2023
3.2	Date of visit	
3.3	Property was visited by the following persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anii 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 appopriate method adopted to determine Fair Market Value of the property under the give circumstances

٠.,٠	\	P				
. 8	Property No. 30 :- Plot No. 214, Are	a 209 Sq.meters Sector-8, HUDA Karnal				
6.3	Observations or Qualifications					
	1. The listate officer, Karnal has given the report vide Memo No. 2346 dated 02.06.2023 (copy enclosed) that the above said plot is elioted 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 recieved from ITO, Income Tax Department, Karnal. 2. The property was inspected on 02.06.2023 and it is found that the house is constructed on the plot. 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. 4. 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.	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	TOTODE CV.				
	The Fair Market Value of the subject mentioned property known as "Residential Plot" has been work out as under.					
SI. No.	<u>Date of Valuation</u>	Fair Market Value of property				
1	24.01.2023	9250000.00				

P-03 Annexure-l

## Fair Market Value of Property

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

<u> </u>	Fair Market V	alue of Property		
Cost of Land			9250000.00	
			i	



Tel

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SR2:15\*11

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TON FINE NO.

E-mail to **Address** 

monatement domainson Estate Office, Sec-12, NSVF

Complex, Kamphillidi

From

Estate Officer. HSVP, Kamal.

To

Income Tax Officer, Ward No.1, Kamal.

Memo No.

8348

Dated- 2-1-2-3

Subject:-

Compliance of Director of Hon'ble Suprema Court-MS Religan) Consumer Forum Vst Union of India or Ors-WP (C) No.188/2004-

Please refer to your office Memo No.ITOM-1/2023-24/953 deted-31.05.2013 on the subject cited above.

In this regard, it is intimated that Plot No.214 Sector-S, Urban Estate. Kamal 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.

	, K.,
1898 - 163 101 03 84 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
भागक तिमा । । । । । । । । । । । । । । । । । । ।	
ति मेश्रेटको ही विके क्रिया क्रिया के प्रपंत्र तेमूक्त क्रिया क्रया क्रिया क्रया क्रिया क्र	
म्बद्धाः संग्रापताः। स्थानाः संग्रापताः। सर्वेन्त्रां अव	
तात बहु स्वाप 35 को महनाब होता है। जात कर नेता के के महनाब होता है। जात कर नेता के	
15.03.2001 THE 15.03.2001	
	1 ( Company )

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#### **VALUATION REPORT**

		<u>VALUAT.</u>	<u>IQ</u>	N REPORT
	anoliance of Direction of	Hon'ble Supreme	Co	urt - M/s Raiganj Consumer Forum Vs Union of
$\mathcal{F}$		THREE OF CIS - AN		(4) (101, 100) 200
Nan	ne of Property:	Tehsil Gharaunda	D	otal Land 15 Kanal 9 Maria, Village Kohand Istt. Karnal. 9 Kanal 4.18 Maria is available for
		Sale.	Or	report is prepared for total land area of 9 Kanal
	!	4.18 Maria		Troport is proper as
1	REFERENCE	·\ <u></u> -		
<u>i.1</u>	Office from which referer	ce received		Income Tax Officer, Karnal
1.2	Letter no. and date un	der which reference		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 Valuati	on is required		24.01.2023.
2	Representative			Representative of Revenue Department, Tehsil Gharaunda Distt. Karnal Sh. Gauray, Patwari
3	COLLECTION OF DOC	JMENTS / DETAILS	A	NO INSPECTION
3.1	_ <del></del>	nation furnished by		Prevaling 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 t	he 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
	PROPERTY REFERENC		<u> </u>	
4.1	Name, number (if a complete location of the p	ny) address and		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 DESCRIPTI	ON		
5.1	Land area			Agriculture Land in Village Kohand Tehsil Gharaunda Distt. Karnal of Area 9 Kanal 4.18 Maria
5.2 ·	Type of construction and I	proad specification		Not applicable
5.3	Period of Construction	•		Not applicable

Jope	rty No. 31 :- Total Land 15 Kanal 9 Maria, Kanal 4.18 Maria	Village Koliand Tehsil Gharaunda Distt. Karnal, 9				
1=1	METHOD OF VALUATION					
70 1	Method adopted	Land and building method (Collector Rates of property)				
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine: Fair Market Value of the property under the given circumstances				
6.3	Observations or Qualifications	1.18 Maria viz. Khewat no 842, 845 & 846 of the subject				
7	property shown in reference received from the ITO, Income Tax Department, Tehsil Gharaunda Distt. Karnal against total land area of 15 Kanal 9 Marla.  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.  3. Hence the valuation report prepared on the basis of information/documents available.  RATES ADOPTED FOR VALUATION  Standard rates adopted as per subject Prevaling Collector Rates of Village Kohand Tehsil.					
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates of Village 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	tel land" has been				
- <del>-</del> -	The Fair Market Value of the subject ment	loned property known as "Commercial Land" has been				
[ 	worked out as under.					
SI. No		Fair Market Value of property				
<del> </del>		50649500.00				
1	24.01,2023					
	Note: This valuation report is prepared f	or total land area of 9 Kanal 4.18 Maria				

Note: This valuation report is prep

Valuation Officer

Income Tax Department

Chandigarh

District Valuation Office Income Tax Departme

Chandiga-

P-03 Annexure-1

#### 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 La Gharaunda Distt. Karna	nd 15 Kar	nal 9 Ma 4.18 Ma	rla, Village Ko rla is avallabl	hand Tehsil e for sale.	
ı	Khewet No. 842 (4 Kanal 12 Marla)	4.600		5500000.00	25300000.00	Rs. 11,000/ Rate per xanala \$5,00,000/
2	Khewet No.845 (0 Kanal 0.18	0.009	Kanal	5500000.00	49500.00	1.0
	Marla)	_	ļ	<u> </u>	2000000	
3	Khewet No.846 (4 Kanal 12	4.600	Kanal	5500000.00	25300000.00	ļ
	Maria)	A 40D	Vanal		50649500.00	
	<u> </u>	9.209	Kanal	Total	50649500.00	
	<u> </u>					
		Fair M	iarket va	ive of Property	50649500.00	
	Cost of Land					<u></u>

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

Valuation Officer

Income Tax Department Chandigarh

भारत सरकार आयकर विभाग मूल्याकन अधिकारी एस0सी0आर्थ 45, सेक्टर 31डी, चडीगढ टेलीफैक्स 0172—2620129 ई.मेल <u>vochandigarh@gmail.com</u>



" 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./चंडीगढ/Misc./2023-24/29 दिनाकः 15 06 2023 सेवा में, आयकर अधिकारी, वार्ड'-1, आयकर विभाग, सैक्टर-5, क्रुक्क्षेत्र।

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-

संदुर्भ:--आपके कार्यालय का पत्र सo 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

मूल्याकन अधिकारी आयकर विभाग, चण्डीगढ़

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

मूल्याकंन 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 : Distt. Kurukshetr	-35 Kanal-16 Maria Village Umri Tehsil Thanesar &	
1	REFERENCE	a ·	
1.1	Office from which reference received	Income Tax Officer, Kurukshetra	
1.2	Letter no. and date under which reference received		
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, Kurukshetra Sh. Raj Paul, Patwari	
3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION	
3.1	Documents / details / Information furnished by Representatives of Revenue Department		
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	PROPERTY REFERENCE	<u> </u>	
<b>4,1</b>	Name, number (if any) address and complete location of the property.	Agricultural Land in Marla village Umri Tehsii Thanesar & Distt. Kurukshetra     Khewat wise details of the subject property was not available.	
5	PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in village Umri Tehsil Thanesar & Distt. Kurukshetra of Area 35 Kanal 16 Maria	
5.2	Type of construction and broad specification	Not applicable	
5.3	Period of Construction	Not applicable	
	<u> </u>		



P-03 Annexure-i

#### Fair Market Value of Property

## Property No. 28:-35 Kanal-16 Marla Village Umri Tehsil Thanesar & Distt. Kurukshetra

## Collector Rates of village Umri Tehsil Thanesar & Distt. Kurukshetrafor Year 2022-23

S.No.	Description of property	Area	Unit	, Rates	Amount	Remarks		
A	Property No. 28 :-35 Kanal-	16 Marla \ Kuruks		mri Tehsii Tha	anesar & Distt.			
	Khewet No. 506 Khatoni No. 162 (9 Kanal 1.50 Maria)	35.800	Kanal	1125000.00	40275000.00	Circle rates per Acres 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		Ţ		44302500.00			
Ì								





Supreme Court Timebound Matter

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

कार्यालय मुख्य आयकर आयुक्त, आयकर भवन, सॅक्टर 2, पंचकृता

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/Judi./Misc.-06/2023-24/ 2

Dated: 26.06.2023

सेवा में.

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

[ध्यानाकर्षण: स.आ.आ.,(मृ.)(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

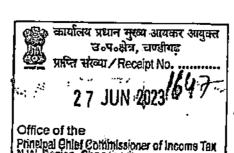
Kindly refer to your office letter F.No.Pr.CCIT/CHD/Judl./Raiganj/2023-24/308 dated 24.04.2023, F.No.Pr.CCIT/CHD/Judl./Raiganj/2023-24/513 dated 08:05.2023 and other communications on the subject cited above.

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.

उप आयकर आयुक्त (मुख्या०),

पंचकुला

संलग्न:उपरोक्त







#### 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./पेच./न्याय:/2023-24/*7*79

दिनांक 22.06.2023

सेवा में.

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

महोदय,

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

कृप्या उपरोक्त विषय पर आप अपने कार्यालय के पेत्र 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 सिंहत आपके कार्यालय में सूचनार्थ एवं आवश्यक कार्रवाही हेतू प्रेषित करने का निर्देश हुआ है।

चप आ• आयुक्त (१३०) (प्रशा•) आ• अधि • (सा•)

आ- अचि-

संलग्नः उपरोक्त।

आ• अपि - (तकः) संभुक्त आयकः अपिकार्रामः) (प्रकार

(पी. नमग्याल)

भवदीय.

आयकर अधिकारी (मुख्य.)

कार्यालय प्रधान आयकर आयुक्त, पंचकूला।

आ• अधि• (तक) आ• अधि• (संख्यिक) ई.बी ४लं ही ४लेस्स

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कार्यालय मुख्य आयकर अपुन्त हरिक्षणा क्षेत्र पंचकूला 2 2 JUN 2523





भारत भरकार GOVERNMENT OF INDIA विश्व मंत्रालय MINISTRY OF FINANCE जायकर विभाग NGOME TAX DEPARTMENT



कार्यालय कर वसूली अधिकारी, आयकर भवन,सैक्टर—2 पंचकुला।

फोन न0 172-2577444 Email: panchkula.tro@incometax.gov.in

संख्या/कर वसूली/पंच/2023-24/ 万 🤾

दिनांक: 21.06.2023

Τo

The Pr. Commissioner of Income Tax, Aayakar Bhawan, Sector-2, Panchkula कार्यालय प्रधान आगकर आयुक्त पंचकूला 2 1-JUN 2023

प्राप्ति मरव्या 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 submissione 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 properties and valuation report are enclosed for information & necessary action at your end.

Encl: as above

अधिः (मु) / ङाः व्यक्तिः यान् वे अस्तिः अस्ति

प्रधान असम्बर्भ आपुनते

Yours faithfully,

(Sanjay Kamar Passi)
Tax Recovery Officer,
Panchkula.

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## <u>List of Properties</u>

Sr.No.	Name of the CCIT CCA	Property details '	no. of the description the list Properties		Valuation Remarks  17,00,68,888.00 Available for sale.		
1.	NWR CHD	Agricultural land Village Mauli 483 1 256 Kanal 11.54 No.16, Tehsil Barwala. Distt. Panchkula.					
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 Mornil, Distt. Panchkula.	<b>485-4</b> 87	3	71 Kana l18.11 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 Maria 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 Kanai 13.82 Marla	1,09,99,928.00	Available for sale.
8. NWR Agriculture land in Village Bhoj CHD Koti, No. 322, Tehsil Morni, Distt. Panchkula		495-497	8	43 Bigha 5.80 Biswa	97,93,863.00	Available for sale.	

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9.	NWR	Agricultural land in Village	498	9	22 Bigha 10	1,33,03,125.00	Available for sale. As per list total area of the
	CHD	Dhatogara no.160, Tehsil Kalka Distt. Panchkula			Biswa		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 .	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 Bakshiwala no. 194, Tehsil Kalka Distt. Panchkula	503	14	18 Bigha 3.45 Biswa	1,99,72,500.00	Available for sale.
<b>15</b> .	NWR	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.

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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 Bìgha 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 Maria	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 Bîgha 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
•					er		Revenue record total area comes to 113 Kanal 13 Maria. It is noticed that in Khewat no. 154 land area mentioned in reference is 24 Kanal 08 Maria but as per revenue record, , it is 31 Kanal 12 Maria, by considering land area of Khewat No. 154 as per Revenue record, total land area comes to 113 Kanal 13 Maria. Hence the valuation report prepared for total land area of 113 Kanal 13 Maria.
23.	NWR	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

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24.	NWR	Semi constructed building and	515-518	24	40 Kanal 2.74	14,33,02,959.00	Available for sale.
	CHD	open area in agriculture land in			Maria		
		Village Billa, Tehsil & Distt.			(4.875 Acre)		
25.	ANAD	Panchkula.	540 527	25	<del>  ``</del>	55 50 000 00	Available for sale.
25.	NWR CHD	Agriculture land in Village Bhoj .	519-527	25	38 Bigha 2.16 Biswa	66,68,900.00	Available for sale.
	CHD .	Kothi, No. 323, Tehsil Morni, Distt. Panchkula			DISWa		•
26.'	NWR	H. No. 94/1.2, BC Bazar, Staff Road	376	16	(ISIR Property) 686	38,49,160.00	Under litigation case pending before Supreme
	CHD	Ambala Cantt.	1		Sq. Ft.	·	Court. The property was inspected on
					`		25.05:2023, the person in possession does not
	1		1				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
	l.				<u> </u>		of collector rates of the year 2023.
27.	NWR	H. No. 117, 117-A, 93-A, BC Bazar,	377	17	(ISIR Property)	1,12,19,000.00	Under litigation case pending before Supreme
	CHD	Staff Road, Ambala Cantt			1683 Sq. Ft.		Court. The property was inspected on
		•	ì				25.05.2023, the person in possession does not
		ŀ				1	allow for inspection of the building. The
	1	•				1	valuation report is prepared on the basis of the
		· ·					sale deed received from the Committee-GFIL.
	1			,			The rates of land and building are on the basis
28.	NIA/D	A Tarellance Town In 2011 Labour	378	18	274 Kanal 6 Marla	10,42,93,750.00	of collector rates of the year 2023.  Case before Committee. As per list total area
28.	NWR	Agriculture land in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil	370	1 10	274 Kaliai O Ivialia	10,42,35,730.00	of the land is 274 Kanal 6 Maria. As per report of
	CHD	Naraingarh, Distt. Ambala	· .				the Naib Tehsildar, Shahzadpur, Distt. Ambala
		real angulis, District Amount	1	'			total land area shown is 80 Kanal 13 Maria.
ļ							However the valuation report is prepared for
				1	· ·		274 Kanal 6 Maria.
29.	NWR'	Agriculture land in Village Patvi,	379	19	55 Kanal 7 Maria	2,07,56,250.00	Case before Committee. As per list total area
23.	CHD	Tehsil Naraingarh, Distt. Ambala.	3/3			2,0,,50,20,00	of the land is 55 Kanal 7 Maria. As per report of
1	CUD	Lettell tagrantigatiff practitational	1		• • • • • • • • • • • • • • • • • • • •	1	the Naib Tehsildar, Shahzadpur, Distt. Ambala
	1	•	1				total land area shown is 10 Kanal 1 Maria.

							However the valuation report is prepared for 55 Kanal 7 Maria.
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 Maria. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 5 Kanal 12 Maria. However the valuation report is prepared for 28 Kanal 10 Maria.
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 ShahJadpur, 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 Kana l11 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 Maria	5,00,87,500.00	Available for sale.
34.	NWR CHD	Agriculture land in Village Hamidpur, Tehsil Naraingarh , Dista Ambala	391-392	24	62 Kanal 10 Mərla	1,71,87,500.00	Under process to take possession from District Administration.
35.	NWR CHD	Agriculture land in VillageGarnala, Tehsil & Distt. Ambala	393-394	25	4 Kanal 5 Maria	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 Maria	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 Maria. 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 Kanai 16 Maria	-	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 *	Agriculture land in Village Nagwan, Tehsli Naraingarh, Distt. Ambala	369 -	10	657 Kanal 10 Marla	15,61,56,250.00	Available for sale.
39.	NWR CHD	Ff. No. C-6/359/1, Garhi Mundo, Jain Nagar, Jagadhri, Distt. Yamuna Nagar.	371	12*	(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	O 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 Maria	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 KUMAR PASSI TAX RÉCOVERY OFFICER PANCHKULA





## 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. 1. 1- Barwala Distt. Par	256 Kanal 11.54 Maria Villago Mauli No. 16, Tehsil Ichimia			
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	the state of the s			
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. Anii Kumar Rajput, JE 4.Er Mahenûra Singh, JE			
4	PROPERTY REFERENCE				
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Maria 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 Maria			
-5.2	Type of construction and broad specification	Not applicable			
5.3	Pêriod of Construction	Not applicable			

	·	P-(					
Prope	irty No. 1 :- 256 Kanal 11.54 Marla Villa	nge Mauli No. 16, Tehsil Barwala Distt. Panchkula					
6 N	METHOD OF VALUATION  Method adopted	Land and building method (Collector Rates of property)					
6.2 F	Reason in support of the method adopted	This is most appopriate method doop Felr Market Value of the property under the given circumstances					
6.3	Observations or Qualifications  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.  2. Sale deed of the subject property was not available with the concerned officials.						
	TRO, income Tax Department, to income Tax Department, it is not feasible involved therein.	le to physically inspect each and every knowledges					
7	TRO, income Tax Department, to income Tax Department, it is not feasible involved therein.	Prevaling Collector Rates of Village Mauli No. 16, Tehsil Barwala Distt. Panchkula for Year 2022-23					
7	matter and time constraint, it is not feasible involved therein.  2. Sale deed of the subject property was not at 3. Hence the valuation report was prepared of the subject property.  RATES ADOPTED FOR VALUATION  Standard rates adopted as per subject property.  VALUATION  The Fair Market Value of the subject ment	Prevaling 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.					
7.1	matter and time constraint, it is not feasible involved therein.  2. Sale deed of the subject property was not at 3. Hence the valuation report was prepared or RATES ADOPTED FOR VALUATION  Standard rates adopted as per subject property.  VALUATION  The Fair Market Value of the subject ment worked out as under.	Prevaling Collector Rates of Village Mauli No. 16, Tehsil Barwala Distt. Panchkula for Year 2022-23					

Valuation Officer
Income Tax Department

Chandigarh •



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#### Fair Market Value of Property

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

## Collector Rates of Village Mauli No. 16, Tehsil Barwala Distt. Panchkula for Year 2022-23

	<u></u>	·- · · ·	<del></del> -	<u> </u>		Damarha
S.No.	Bescription of property	Area	Unit	Rates		Remarks
Α	Property No. 1:- 256 Kanal 11.	54 Maria \	Village N	Maull No. 16, 1	Cehsil Barwala	
	· .					
ī	Khewet No. 455 Khatoni No 518, (6 Kanal S Maria)	6,400	Kanal	662500.00		Circle rates per Acre + RS S3,00,000/_Rate per Kanal+6,62,500/-
2	Khawet No. 45 Khatoni No. 68, (58 Kanal 3.58 Maria)	58.179	Kanal	662500.00	38543587.50	<u> </u>
3	Knewet No. 52 Khatoni No 74, ( 23 Kenal 3.95 Maria)	23.198	Kanəl	662500.00	15368675.00	
4	Knewet No. 563 Khatoni No 629. (168 Kanal 13 Maria)	168.650	Kanal	662500.00	111730625.00	<u> </u>
5		0.150	Kanal	1240000.00	186000.00	Circle rates per Ataria in Rs. 62,000/ Rate per Xanasin 12,40,000/-
	<u> </u>	256.577	Kanal		170058887,50	<u> </u>

	Fair Market Value of Property		
		170068888.00	
Cost of Land			

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 valution report, Rates for area less than 1000 Sqyd has been adopted as collector Rates of residential property.

Valuation Officer
Income Tax Department
Chandigarh

District Valuation Officer Income Tax Department Chandigarh

Sannad with ComScanner





## 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

	Thata of Ors	- Y1	(151(C) 1401 x001 x004			
Na	lame of Property: Property No. 2:- 97 Kanal 12.83 Marla Village Manak Tabra Tehsil Ralpur Rani, Distt. Panchkula					
1			·			
1.		-	Tax Recovery Officer, Panchkula			
1.		nce	T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023			
1.	<del></del>		Determination of Fair Market Value of property.			
1.	4 Date(s) for which Valuation is required	$\dashv$	24,01,2023.			
2	Representative		Representative of Revenue Department Panchkula Sh. Ajay Raghav, Patwari			
3	COLLECTION OF DOCUMENTS / DETA	ILS				
3,	·		Prevaling Collector Rates of Village Manak Tabra     Tehsil Raipur Rani, Distt. Panchkula for Year 2022-23.     Sale deed was not available with the concerned officials.     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 <b>.3</b>	Property was visited by the following person	15	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 an complete location of the property.	d	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			
5	PROPERTY DESCRIPTION	$\vdash$	Record.			
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			
3.3	Period of Construction	-	Not applicable			

A.	operty No. 2 :- 97 Kanal 12.83 Maria VIII	P-C age Manak Tabra Tehsil Ralpur Rani, Distt. Panchkula
1		nge Manak Tabra Tehsil Ralpur Rani, Dist. Panchurt
1 6	METHOD OF VALUATION	Party Pister Policification
6.1	Method adopted	
	- no person	land and but to
		Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted	- <del></del>    <sup>1</sup>
1	wanton naobied	1 11174 to most donningto mother adaption to
<u> </u>	<u> </u>	TO THE TOTAL PROPERTY OF THE P
6.3	Observations or Qualifications	circumstances
	1. The subject men at 1	
1	581 & 312 in referry is shown in Khewa	t no 121, 124, 198, 203, 257, 257, 259, 285, 302, 306, 370, e TRO, Income Tay Department, Parable to 1
1	found that old the	t no 121, 124, 198, 203, 257, 257, 259, 285, 302, 306, 370, e TRO, Income Tax Department, Panchkula. However, it is to new Khewat No. viz. 205, 133, 210, 215, 270, 270, 270, 270, 270, 270, 270, 270
1	Transport of Michael Manager Contraction in the Contraction of the Con	THE PERSON OF TH
1	17771 YAY) JAB. 303. NIB W. 776 !	
1	Phase tree matter and time constrain	to new Khewat No. viz. 205, 132, 210, 215, 270, 270, 272, Revenue Record. It is pertinent to mention here that due to it, it is not feasible to physically inspect and an extension of the control of the
1	I''''9''9Y MIGSIG INVOIVED Horels	The same of the buspleous little of the buspleous
1	let paie need of the subject property	
<u> </u>	is, rience the valuation report was prepared	On the back of information of inform
7	RATES ADOPTED FOR VALUATION	t available with the concerned officials. on the basis of information/documents available.
7.1	Standard rates adopted as per subject	<del></del>
	property.	
		Tensir Kaipur Kani, Distt, Panchkula for Vear 2022 22 1
}	•	I related to subject property has been adopted for
<u> </u>	1	arriving at the rates of land for the subject property.
8	VALUATION	The samplest property.
·	worked out as under.	tioned property known as "Agricultural Land" has been
		. , , , os Agricultulal Lailli has been
SI. No.	Date of Valuation	
1		Fair Market Value of property
	24.01.2023	31119668.00

P-03 Annexure-I

## Fair Market Value of Property Property No. 2:- 97 Kanal 12,83 Maria Village Manak Tabra Tehsil Raipur Rani, Distt.

for Year 2022-23

## Panchkula Collector Rates of Village Manak Tabra Tehsil Raipur Rani, Distt. Panchkula

				_		
S.No	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Area	Unit	Nates	Amount	Remarks
· A	Property No. 2:- 97 Kanal 12	.83 Maria	Village !	Manak Tabra	Tehsii Raipur R	ani, Distt. Panchku
1	Khewet No. 121 Khatoni No 173, (2 Kanal 4 Maria)	2,2000	Kanal	30.0000.00	660000.00	Rs. 24,00,000/- Rate
2	Khewel No. 124 Khatoni No 177, (3 Kanal 15 Maria)	3.7500	Kanal	300000.00	1125000.00	per Kanai≃ <b>3,00,0</b> 00/-
3	Khewet No. 198 Khatoni No 274 (3 Kanal 12.50 Maria)	3.6250	Kanal	300000.00	1087500.00	
4	Khewei No. 203 Khatoni No 280, (48 Kanal 4 Maria)	48,2000	Kanal	300000.00	14460000.00	
5	Khewet No. 257 Khatoni No 348, (8 Kanal O Marla)	8.0000	Kanal	300000.00	2400000.00	
6	Khewet No. 257 Khatoni No 348. (4 Kanal 2 Maria)	4.1000	Kanal	300000.00	1230000.00	4
7	Khewet No. 259 Khatoni No 353, (1 Kanal 4 Maria)	1,2000	Kanaj	1120000,00	1344000.00	Circle rates per Maria = Rs. 55,000/- Rate per Kanal= 11,20,000/-
	Khewet No. 285 Khatoni No 392, (2 Kanal 12 Maria)	• 2.6000.	Kanal	331250.00	861250.00	
_	Khewet No. 302 Khatoni No 414, (8 Kanal O Marle)	8.0000	Kanal	331250.00	2650000,00	
	Khewet No. 306 Khatoni No 118, [7 Kanal 12 Marla]	7.6000	Kanal	331250.00	2517500.00	
<u>    9</u>	Khewet No. 370 Khatoni No 546, (4 Kanal 4 Maria)	4.2000	Kanal	331250.00	1391250.00	
7	(hewet No. 581 Khatoni No 185, (O Kanal O.33 Maria)	0,0165	Kanzi	1120000.00		Circle rates per Maria = Rs. 56,000/- Rate per Kanal= 11,20,000/-
	hewet No. 312 (4 anal 3 Maria)	4.1500	Kanal	331250.00	1374687.50	
		97.6415	Kanal		31119667.50	

Fair Market Value of Pro	perty	
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 valution report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.



## VALUATION REPORT

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

Nan	ie of Property:					
<u> </u>	316, Tehsii Morni, Distt. Panchkula					
1	REFERENCE					
1.1	- Tom Which lefelell	ce received	Tax Recovery Officer, Panchkula			
1.2	received and date und	er which reference	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	n is required	24.01.2023			
2	Representative		Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari			
3	COLLECTION OF DOCU	MENTS / DETAILS	AND INSPECTION			
3.1	Documents/details/inform Representatives of Revenu	ation furnished by	1. Prevaling Collector Rates Notified of Village Bhoj Palasra, 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 visit as per their official records.			
3.2	Date of visit		17.05.2023			
3,3 4 4.1	PROPERTY REFERENCE Name, number (if an complete location of the presence) PROPERTY DESCRIPTION	y) address and operty.	1.Er. Parveen Kumar, VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE  1. Agricultural Land in Maria Village Bhoj Palasra, No. 316, Tehsil Mornii, 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.			
		<u>N</u>	As described to the second sec			
5,1 5.2	Land area  Type of construction and bri	and enecification	Agriculture Land in Village Bhoj Palasra, No. 316, Tehsil Mornil, Distt. Panchkula of Area 71 Kanal 18.11			
		oau specification	Not applicable			
5.3	Period of Construction		Not applicable			
		_;	· · · · · · · · · · · · · · · · · · ·			

	9.									
	en.		P-02							
/ Pi	Property No. 3: 71 Kanal 18.11 Maria Village Bhoj Palasra, No. 316, Tehsil Morni, Distt. Panchkula									
6	METHOD OF VALUATION	7								
6,1	Method adopted	- - 	Land and building method (Collector Rates of property)							
	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances							
6,3	Observations or Qualifications									
	viz. 113, 24, 41, 42, 45, 114, 115, 141, 142, 248 in Revenue Record. It is pertinent to n constraint, it is not feasible to physically insp 2. Sale deed was not available with the conce 3. Hence the valuation report was prepared of	i th , 14 nen ect erne	46, in reference received from the TRO, Income Tax at old Khewat No. has been revised to new Khewat No. has 155, 159, 164, 175, 182, 183, 195, 207, 246, 247 & tion here that due to urgency of the matter and time each and every Khewat/Khasra involved therein. ed officials. he basis of information/documents available,							
7	RATES ADOPTED FOR VALUATION	٠.								
7.1	Standard rates adopted as per subject property.		Prevaling 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.									
SI. No.	Date of Valuation	. !	Fair Market Value of property							
<u>· · · · · · · · · · · · · · · · · · · </u>										
1	24.01.2023		22578695.00							

P-03 Annexure-i

## Fair Market Value of Property

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

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

S.No.	Danieri	<del></del>		-,- <u></u>		<u></u> :		
	Description of property	Area	Unit	Rates	Amount	Remarks		
A	Property No. 3:- 71 Kanal 18.11 Maria Village Bhoj Palasra, No. 316, Tehsii							
	· Mo							
<del></del>	10				<u> </u>			
1	Khewet No. 112 Khatoni No 260 to 262, (1 Kanal 7,77 Marla)	1.3885	Bigha	1800000.00	2499300.00 :	Grde rates per Biswa= Rs.90000/- Rate per Bigha= 1800000-		
2	Khewet No. 24 Khatoni No 35 to 39, (7 Kanal 12 Maria)	4.0500	Bigha	190000.00	769500.00	Orcle rates per Bigha= Rs.190000/-		
3	Khewet No. 41 Khatoni No. 87, { 1 Kanal 7.22 Marla}	1.3610	Bìgha	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 Maria)	7.3285	Bigha	190000.00	1392415.00	Circle rates per Bigha=* Rs.190000/-		
5	Khewet No. 45 Khatoni No. 100, (O Kanal 14.72 Marla)	Ó.7360	Bigha	1800000.00	1324800,00	Circle rates per 8:5wa= Rs.90000/- Rate per Bigha=1800000-		
6	Khewet No. 113 Khatoni No 263 to 284, (18 Kanal S María)	18.2500	Bìgha	190000.00	3467500.00			
7	Khewet No. 114 Khatoni No 285 to 288, (3 Kanal 5.27 Marla)	3.2635	Bìgha	19000ඊ.00	620065.00	Orcle rates per Bigha		
8	Khewet No. 140 Khatoni No 338 to 341, (3 Kanal 14.72 Maria)	3.7360	Bigha	190000.00	709840.00	Rs.190000/-		
9	Khewet No. 141 Khatoni No 342 to 350, (4 Kanal 2 Marla)	4.1000	Bigha	ia0000'00	779000:00			
10	Khewet No. 142 Khatoni No 351 to 353, (O Kanal 1.94 Marla)	0.0970	Bigha	1800000.00	174600.00	Circle rates per Biswa= Rs.90000/- Rate per Bigha=		
[	Khewet No. 154 Khatoni No 369, ( O Kanal 12.79 Maria)	0.6395	Bigha	1800000.00	1151100.00	1800000-		

ì						
1	- Lungural Mor 728 Khatubi Ma	0.05	SS Bigi	na 1800000	0.00 0.00	0.00 Circle rates per
1	374, ( 0 Kanal 1.11 Marla)  Khewet No. 163 Khatoni No 379, ( 0 Kanal 9.59 Marla)	0.47	95 Bigh	a 1800000		Biswa= Rs.90000, 0.00 Rate per Bigha=
1	Khewet No. 174 Khatoni No 3 to 399, (5 Kanal 2.86 Maria)	98 5.14	30 Bigh	190000.0	977170	1800000-
1.		11 4.077	70 Blgha	230000,0	937710.	Circle rates per 8igha= 00 Rs.190000/
16	Khewet No. 182 Kiratoni No 415, (O Kanal 1.38 Maria)	0.069	0 Bigha	1800000.0	0 124200.0	Rs.90000/- Rate per
17	Khewet No. 194 Khatoni No. 45( to 457, ( 2 Kanal 12.76 Maria)	2,6380	) Bigha	190000.00	501220,00	Bigha= 1800000-   Circle cates per   Bigha= Rs.190000/-
18	Khewet No. 206 Khatoni No 475, (O Kanal 9.72 Marla)	0.4860	Bigha	1800000.00	874800.00	Circle rates per
19	Khewet No. 244 Khatoni No 597 to 599, (O Kanal 2,50 Marla)	0.1250	Bigha	1800000.00	225000.00	8iswa= Rs.90000/- Rate per Bigha= 1800000-
20	Kliewet No. 245 Kinatoni No 600 to 613, (9 Kanal 6.54 Marla)	9.3270	Bigha	190000.00	1772130.00.	
21	Khewet No. 246 Khatoni No 617 to 617, (4 Kanal 11,11 Marla)	4.5555	Bigha	190000.00	865545.00	Circle rates per Bigha= Rs.190000/-
		71.9055		· 	22578695.00	

Cost of Land Fair Market \	Value of Property
ass, or adito	22578695.00
Note: As per the notification of collector Rates Ar will be considered as the Residential propert shareholder in respective Khewat. Therefore in this less than 01.00 Bigha has been adopted as collector	y if being purchased by New



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#### **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

Nar	ne of Property : Property No. 4 : Telsii Mornii, D	:- 137 Bigha 9 Biswa Village Bhoj Rajpura, No. 313, Pistt. Panchkula
1		
1.	Office from which reference received	Tax Recovery Officer, Panchkula
1.	Letter no. and date under which reference received	even No. 54 Dated 13.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUMENTS / DETAIL	S AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevaling 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, Morni Shown datā 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  PROPERTY REFERENCE	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
1.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Maria Village Bhoj Rajpura, No. 313, Tehsil Mornii, 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	
	Land area	Agriculture Land in Village Bhoj Rajpura, No. 313, Tehsil Mornii, Distt. Panchkula of Area 137 Bigha 9 Biswa
	Type of construction and broad specification	Not applicable
3	Period of Construction	Not applicable

		Ī	P-02					
<u> </u>	P&perty No. 4 :- 137 Bigha 9 Biswa 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)					
	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances					
6.3	Observations or Qualifications							
	1. The subject property is shown in Khewat no 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.  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								
8	VALUATION		•					
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has bee worked out as under.							
SI. No.	Date of Valuation		Fair Market Value of property					
1	24.01.2023		30720525.00					

(ER Parveen Kumar) Valuation Officer Income Tax Department Chandigarh

P-03 Annexure-í

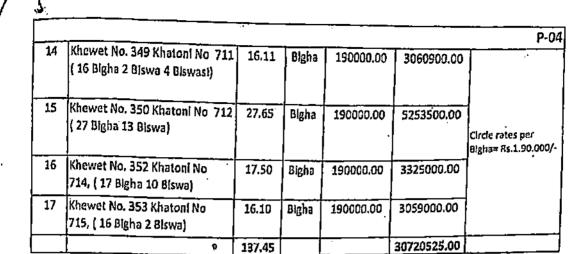
#### Fair Market Value of Property

Property No. 4:- 137 Bigha 9 Biswa Viliage Bhoj Ralpura, No. 313, Tehsil Mornil, Distt.

Panchkula

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

		0 400	Unit	Rates	Amount	Remarks
5,No.	Description of property	Area	Unit			
A '	Property No. 4:- 137 Bigha 9 Biswa Village Bhoj Rajpura, No. 313, Tehsli					
Ĺ	Mornil, Distt. Panchkula					Circle rates per
1	Khewet No. 187 Khatoni No	0.10	Bigha	1700000.00	170000,00	Biswa= Rs. 85000/- Rate per
	426 to 429 ( O Bigha 2 Biswa)					
2	Khewet No. 190 Khatoni No	0.05	Bigha	1700000.00	85000.00	Bigha= 1700000/-
	438 ( O Bigha 1 Biswa)	0.00			:	J.B. S. Seese,
<del></del>	Khewet No. 214 Khatoni No	0.35	Blgha	1700000.0Q	595000.00	•
3	1	0.23	5,5,	. ,	•	
<u> </u>	471 (O Bigha 7 Biswa)	1,35	Biglia	190000,00	256500.00	Circle rates per Blgha= Rs.1.90.000/-
4	Khewet No. 215 Khatoni No.	7:25	Digita	130000		
1:	472 to 482 ( 1 Bigha 7 Biswa)			100000.00	826500.00	
5	Khewet No. 216 Khatoni No	4.35	Bigha	190000.00	820300.00	:
L	483 ( 4 Bigha 7 Biswa)			450000000	1 530000 00	Circle rates per
6	Khewet No. 267 Khatoni No 568	0.90	Blgha	1700000.00	1530000.00	Biswa= Rs. 85000/-
1	to 575 (O Bigha 18'Biswa)					Rate per Bigha=
			<u> </u>		<u> </u>	1700000/-
<del>  7</del>	Khewet No. 270 Khatoni No	1.00	Bigha	190000.00	190000.00	Circle rates per
1	578 to 579 ( 1 Bigha 0 Biswa)		-			Bigha= Rs.1.90,000/-
			<u> </u>	1700000.00	340000.00	· · · · · ·
8	Khewet No. 271 Khatoni No	0.20	Bigha	1/00000000	340000,00	,
•	580 ( 0 Bigha 4 Biswa)					Circle rates per
9	Khewet No. 278 Khatoni No	0.80	Bigha	1700000.00	1360000,00	Biswa= Rs. 85000/-
1	599 to 602 (O Bigha 16 Biswa)					Rate per Bigha=
10	Khewet No. 283 Khatoni No 611	0.60	Bigha	1700000.00	1020000.00	1700000/-
	to 612 (O Bigha 12 Biswa)			•		
<del></del>		13.01	Bigna	190000.00	2472375.00	
11	Khewet No. 312 Khatoni No	12.01	pigija	TZONOOYOO	2712313,000	
1	659, ( ( 13 Bigha O Biswa 5					
	Biswasi)	,				Circle rates per
12	Khewet No. 342 Khatoni No 696	37.33	Bigha	190000.00	7091750.00	Bigha= Rs.1.90,000/-
	to 697, (37 Bigha 6 Biswa)10	•				1
	Biswasi		1	•		
13	Khewet No. 343 Khatoni No 698	0.05	Bigha	1700000.00	85000.00	Circle rates per
~~	to 702 (O Bigha 1 Biswa)	•				Biswa= Rs. 85000/-
1	'A ' an la silling primital	]				Rate per Bigha=
1		ļ			<u> </u>	1700000/-



	. Fa	ir 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 valution report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.

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### 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

Nam	e of Property : Property No. 5 :	- 2	1 Kanal 2 Maria Village Toda, Sub Tehsil
	Barwala, Tehsil	& D	listt. Panchkula
1	REFERENCE	<del></del>	Tax Recovery Officer, Panchkula
1.1	Office from which reference received	_	
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	1	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	1	24,01.2023 5
2	Representative		Representative of Revenue Department, Tehsil Barwala, District Panchkula Sh. Narender Singh, Patwarl
3	COLLECTION OF DOCUMENTS / DETAIL	<u>s a</u>	ND INSPECTION
3.1	Documents/ details/ information furnished by Representatives of Revenue Department		1. Prevaling 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.	. 2  r  C	1. Agricultural Land in Maria Village Toda, Sub Tehsil Barwala, Tehsil & Distt. Panchkula 2. The subject property is shown in Knewat 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	N	iot applicable
5.3	Period of Construction	N	lot applicable

N.	· ·		. P-02		
/o <sub>l</sub>	phry No. 5:- 21 Kanal 2 Maria Village T	oda	, Sub Tehsil Barwala, Tehsil & Distt. Panchkula		
<del>/</del> 6	METHOD OF VALUATION	$\top$	<u> </u>		
6.1	Method adopted		Land and building method (Collector Rates of property)		
	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances		
6.3	Observations or Qualifications	<u> </u>			
	<ol> <li>The subject property is shown in Khewat no 385, in reference received from the TRO, Income Department, Panchkula.</li> <li>Sale deed of the subject property was not available with the concerned officials.</li> <li>Hence the valuation report was prepared on the basis of information/documents available.</li> </ol>				
7 '	RATES ADOPTED FOR VALUATION				
7.1	Standard rates adopted as per subject property,		Prevaling 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 men worked out as under.	tion	ed property known as "Agricultural Land" has been		
SI. No.	Date of Valuation		Fair Market Value of property		
1	24.01.2023		7121250.00		

P-03 Annexure-I

#### Fair Market Value of Property

# Property No. 5:- 21 Kanal 2 Maria 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 Kan	al 2 Maria	Village To	oda, Sub Tehs	sil Barwala,	
	Te	hsil & Distt.	. Panchki	ula .		
1	Khewet No. 385 Musteel 39	21.10	Kanal	337500.00	7121250.00	Circle rates per Acre = Rs.
	(21 Kanal 2 Maria)				<u>.</u>	27,00,000/- Rate per Kanala 3,37,500/-
	-	21.10	Kanal	•	7121250.00	<u>                                      </u>
			•			<del>_</del>
· i	Fair I	Market Valu	e of Prope	erty		<u> </u>
	Cost of Land		•		7121250.00	





### VALUATION REPORT AS ON 24.01,2023

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

Nam	o of Property 1 Property No. 6 1- Kudana, No. 314,	33 Bigha 6.70 Biswa Village Bas Mau Bhoj Tehsii 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, Patwari
. 3	COLLECTION OF DOCUMENTS / DETAILS	AND INSPECTION
3.1	Documents/details/information furnished by Representatives of Revenue Department	Prevaling 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

		P-02			
Prope	No. 6 :- 33 Bigha 6.70 Biswa Village I Pan	Bas Mau Bhoj Kudana, No. 314, Tehsil Morni, Distt. Ichkula			
6	METHOD OF VALUATION				
6.1	Method adopted	Land and building method (Collector Rates of property) 8			
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances			
6.3	Observations or Qualifications	00 21 27			
	1. The subject property is shown in Khewat no 104, 108, 111, 114, 115, 101, 64, 82, 96, 99, 31, 61, 62, 63, 127, 140, 163, 168 & 183, in reference received from the TRO, Income Tax Departm Panchkula. It is pertinent to mention here that due to urgency of the matter and time constraint, not feasible to physically inspect each and every Khewat/Khasra involved therein.  2. Sale deed of the subject property was not available with the concerned officials,  3. Hence the valuation report was prepared on the basis of information/documents available.				
7	RATES ADOPTED FOR VALUATION	Con Mari			
7.1	Standard rates adopted as per subject property.	Prevaling 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	01 to beau			
	The Fair Market Value of the subject ment worked out as under.	tioned property known as "Agricultural Land" has been			
SI. No	Date of Valuation	Fair Market Value of property			
1	24.01,2023	10541385.00			
	1				

(ER.Parveen Kumar)

Valuation Officer

Income Tax Department

Chandigarh

p-03 Annexure-l

## Fair Market Value of Property

## Property No. 6:- 33 Bigha 6.70 Biswa Village Bas Mau Bhol Kudana, No. 314, Tehsii Morni, Distt. Panchkula

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

	Pa	inch <u>kula</u>	for Year	r.2022-23		
	<u></u>		71115	Rates	Amount	Remarks
No.	Description of property	Area	umi	os Mau Bhol	Kudana, No.	Ì
A	Property No. 6: 33 Bigha 6.					
Ì	-314, Tensi	MOLITA	D 10 to 1 to 1	190000.00	218500.00	
1	Khewet No. 104 Khatoni No	1.15	Bigha	150000.00		
	293, (1 Bigha 3 Biswa)				1567500.00	ļ
	Khewet No. 108 Khatoni No	8.25	Bigha	190000.00	130.20	ļ
2	303, (8 Bigha 5 Biswa)				203680.00	Circle rates per Bigha=
	Khewet No. 111 Khatoni No	1.07	Bigha	-190000.00	2000	1,90,000/-
3	324 to 332, (1 Bigha 1.44		1			
			\ <u>_ \</u>		937270.00	
	Biswa)	4,93	Bìgha	190000.00	93/2/0,00	
4	Khewet No. 114 Khatoni No	.,	] [	-	1	
	327 to 332 (4 Bigha 18.66			 	1	Circle rates per Biswa =
	Biswa)	0.28	Blgha	1800000,00	509400.00	les, 90,000/- Rate per
5	Khewet No. 115 Khatoni No	0,20				Bigha= 18,00, 000/-
	333 to 335, (O Bigha 5.66	[	1	]		<u> </u>
	Biswa)		<del> </del> -	190000.00	731500.00	Circle rates per Bigha
<u> </u> -	Khewet No. 101 Khatoni No	3.85	Blgha	T20000'00		1,90, 000/-
6	289, (3 Bigha 17 Biswa)	1	<u> </u>		697500.00	Circle rates per Biswa =
	207, IS DIBITO A. Phatoni Mo	0.39	Bigha	1800000.00	991200:00	Rs. 90,000/- Rate per
7	Khewet No. 64 Khatoni No	,				Bigha= 18,00, 000/-
1	209 to 214, (O Bigha 7.75		<b></b>		285000.00	Circle rates per. Bigha
	Biswa)	1.50	Bigha	190000.00	203000,00	1,90, 000/-
8	Khewet No. 82 Khatoni No	۱۱	1	`		
	248 to 255, (1 Bigha 10 Biswa	1	1		<u> </u>	Circle rates per Biswa
		1-210	Bigha	1800000.0	0 180000.00	Rs. 90,000/- Rate per
- g	Khewet No.96 Khatoni No	0.10	Lingua		l l	Bigha= 18,00,000/-
	278, (O Bigha 2 Biswa)	1			<u>.l</u> _	
		<del> </del>	Bigha	190000.00	570000.00	Circle rates per Bigh
1	O Khewet No. 99 Khatoni No .	3.00	pigila		1 .	1,90, 000/-
1	284, (3 Bigha O Biswa)	\				<del></del> :

			· · · · · · · · · · · · · · · · · · ·			P-04
	Khewet No.31 Khatoni No 127, (O Bigha 4 Biswa)	0.20	Bigha	1800000.00	360000.00	Circle rates per Biswa = Rs. 1.10,000/-Rate per
12	Khewet No. 37 Khatoni No	0.29	Bigha	1800000.00	514800.00	Bighas 22,00,000/-
13	147, (O Bigha 5.72 Biswa)  Khewet No. 61 Khatoni No 199 to 204, (1 Bigha 14 Biswa)	1.70	Bigha	190000.00	323000.00	Circle rates per Bigha= 1,90, 000/-
. !	Khewet No. 62 Khatoni No 205	0.29	Bigha	1800000.00	520200.00	
	to 206, (O Bigha 5.778 Biswa)		<del></del>	1800000.00	202500.00	Circle rates per Bisyla = Rs. 90,000/- Rate per
15	Khewet No. 63 Khatoni No 207 to 208, {O Bigha 2.25	0.11	Bigha	190000000		Bigha = 18,00, 000/-
16	Biswa) Khewet No. 127 Khatoni No	0.85	Bigha	1800000.00	1530000.00	
17	3S2, (O Bigha 17 Biswa) Khewet No. 140 Khatoni No	4.07	Blgha	190000.00	772635.00	Circle rates per Bigha
	406 to 411, (4 Bigha 1.33 Biswa) Khewet No. 163 Khatoni No	1.20	Bigha	190000,00	228000.00	1,90,000/-
18	448 to 450, (1 Bigha 4 Biswa)				99900.00	,
19	Khewet No. 168 Khatoni No	0.06	Bìgha	1800000.00		Circle rates per Biswa Rs. 90,000/- Rate per
20	456, (0 Bigha 1.11 Biswa) Khewet No. 183 Khatoni No	0.05	Bigha	1800000.00	90000.00	Bigha= 18,00, 000/-
	482, (0 Bigha 1 Biswa)	33.335	Bigha	Total	10541385.00	<u> </u>

1		1
		L
_		Ł
	Fair Market Value of Property	1
	Fair Market Value of Tropology	1
	Fair Market Value 5::-52 10541385.00	1
- 1		ı
	Cost of Land Para for Year 2022-23. Area of Land less than U1.00 Bigns than	1
	Cost of Land  Cost of Land  Cost of Land less than 01.00 Bigha will	ı

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 valution report, Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.





### VALUATION REPORT AS ON 24.01.2023

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

	' India or Ors - w	,p,(C) No. 188/2004
Nam	e of Property : Property No. 7:- Raipur Rani Disti	30 Kanal 13.82 Maria Village Shahjhanpur Tehsil
		. Politicana
1	REFERENCE	Tax Recovery Officer, Panchkula
-1.1		
1,2	Letter no. and date under which reference received	layen 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	Prevaling Collector Rates of Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula for Year 2022-23.     Sale deed was not available with the concerned officials.     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	and the same of the same
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	
	Land area	Agriculture Land in Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula of Area 30 Kanal 13.82 Maria
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable :

7/0	grty No. 7 :- 30 Kanal 13.82 Maria Villag	5	hahjlianpur Tehsil Kalpur Rani Distt, Panchkula			
6	METHOD OF VALUATION		ويود و ودر در البرند مصدود كردن و ودر وهوها المواجعة و المواجعة الم			
	Method adopted		Land and building method (Collector Rates of property)			
6.2	Reason in support of the method adopted		This is most appopriate method adopted to determine Pair Market Value of the property under the given droumstances			
6.3	Observations or Qualifications					
	<ol> <li>The subject property is shown in Khewat no 5, 1, 1, 85, 104, 106, 311, 312, 335, 334, 241, 242, &amp; 344, in reference received from the TRO, Income Tax Department, Panchkula. However, it is for that old Khewat No. has been revised to new Khewat No. viz. 13, 10, 7, 8, 85, 87, 288, 289, 315, 321, 322, 323, 324 &amp; 325 in Revenue Record. It is pertinent to mention here that due to urgence the matter and time constraint, it is not feasible to physically inspect each and every Khewat/Kha involved therein.</li> <li>Sale deed of the subject property was not available with the concerned officials.</li> <li>Hence the valuation report was prepared on the basis of information/documents available.</li> </ol>					
7	RATES ADOPTED FOR VALUATION		*			
7.1	Standard rates adopted as per subject property.	.	Prevaling Collector Rates of Village Shahjhanpur Tehsil Ralpur 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	<u>.</u>				
	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has be worked out as under.					
Si. No.	Date of Valuation		Fair Market Value of property			
<u></u>						
1	24.01.2023		10999928.00			

n manyantating

P-03 Annexure-l

#### Fair Market Value of Property

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

Collector Rates of Village Shahjhanpur Tehsil Raipur Rani Distt. Panchkula for Year 2022-23

SJio.	· Description of property	Area		Rates	Amount	Remarks
A	Property No. 7:- 30 Kanal 1	3.82 Mar	la Village	Shahjhanpur	Tehsil Raipur	
	R	ani Distt. I	Panchkula	<u> </u>		
1	Genet No. 5 Khasra No. 92/2,	3.92	Kanat	281250.00	2101515.63	Circle rates per Acre o Rs. 22,50,000/- Rate per
, -	(3 Kanal 13.33 Maria)					Kanal= 2,81,250/-
<u> </u>		2.15	Kanal	281250.00	604687.50	
2	Gene: No. 1 Khatoni No 4,	2.13	Vallet	202230.00		ļ
<u> </u>	(2 Kanal 3 Maria)	1.7		]	1701562.50	<u> </u>
3	Krewel Vo 1 Chesonillo 5,	6.05	Kanal	281250.00	1701392,30	,
<u> </u>	(5 Aertal I Maria)				562500.00	<del></del>
	Knews: No. 85 Khasis No. 52/5.	2.69	Kanal	281250.00	205200100	Ì
ž	I( Z Kanal O Maria)	ľ		i!		
-5	Krewet No. 104 Khatoni No	2.25	Kanal	281250.00	632812.50	1
-3	149, (2 Kanal 5 Intaria)		Ŀ	[		l
<u></u>		8.00	Kenal	281250.00	2250000.00	
5	Chevres No. 105 Knetoni No. 152	2.10	nene:	]	<del></del>	1
5	2:153, (8:Xsnal O Mada)	<u> </u>	<u> </u>	1 = 2 = 2	562500.00	<u> </u>
7	Knewer No. 311 Khasa No	2.00	Kanal	281250.00	205250.00	1
į	(41)/5, (2 feral 0 Mark)			<u> </u>		<u> </u>
1 3	Chenet No. 312 Khasra No	2.00	Kanal	281250.00	562500.00	1
1	42/12, ( 2 Kanal O Maria)	}	·			<u></u>
+-	Graves No.335 Kinstoni No. 462,	0.05	Xenal	1300000.00	76050.00	Circle rates per Maria
) 9	(O Karal 1.17 Maria)	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1		•	= Rs. 65,000/- Rate
	<u> </u>	1		1300000.00	152750.00	per Kanal= 13,00,000/
1 20	Kitawat fio. 334 Khatoni No	0.12	Kanal	TRUCOSOURO	132120,00	[
ì	451, (0 Kanal 2.35 Mada)		<u>                                      </u>	<u>ļ. — — -</u> -		4
21	Knewat Ito. 341 Khasta Ho	0.57	Kanal	1300000.00	742300.00	•
1	22/4, [OKanal 11.42 Mark]					]
1 47	Khawat No. 342 Khasra Ho	0.14	Kanal	1300000.00	185250.00	]
1 **	28/11, ( 0 Karal 7.85 Maria)	1		1.		
<u></u>	·	1 057	Kanal	1300000.00	742950.00	1
13	Khewet No. 343 Khasra No	0.57	1 Kenai	1300000.00	742530.00	
]	[28/7, (OXanel 11.43 Maria)	<u> </u>	<u>[</u>	<u> </u>		
14	Kinewes No. 344 Kinesra No	0.85	Kanal	1300000.00	1114100.00	
1	(50/15, (0/anal 17.14 Mada)	ļ.				ļ
15	Knewet Ho 345 Kitissia No	0.01	Kanal	1300000.00	8450.00	]
1 ~	42/23, [O carel 4.13 Maria]			}	•	
1	#1172' (firefigiral Datato)	70.65	1 1/2-01	<del> </del>	10999928.13	
		30.69	Kanal	<u> </u>	10333320.13	<del></del>
<u> </u>	1	<u> </u>	1	<u> </u>		·
<u> </u>	<del></del>	Market Val	ue of Prop	ierty	40000019.00	<del>                                     </del>
<u></u>	Cost of Land	1	<u> </u>	· · · · · ·	10999928.00	<del>                                     </del>
<u>i</u>		, ř	<u> </u>	<u> </u>		01.00.01-141.1-

Hote: As partine 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 valution report. Rates for area less than 01.00 Bigha has been adopted as collector Rates of residential property.





#### VALUATION REPORT AS ON 24,01,2023

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

Na		Property No. 8 Tehsil Morni, Di	- 43 ßigha 5.80 Biswa Village Bhoj Koti, No. 322, stt. Panchkula
1	REFERENCE		
1.	Office from which reference received		Tax Recovery Officer, Panchkula
1.2	Letter no. and date under received	er which reference	e T.R.O./ Panch./2023-24/ 17 Dated 05.05.2023 & even No. 54 Dated 13.06.2023
1.3	3 Purpose of valuation		Determination of Fair Market Value of property.
1,4	Date(s) for which Valuation is required		24.01.2023
2	2 Representative		Representative of Revenue Department Morni Sh. Manjeet Singh, Patwari
3	COLLECTION OF DOCUM	ENTS / DETAIL	S AND INSPECTION
3.1	Documents/details/informat Representatives of Revenue		1. Prevaling Collector Rates Notified of Village Bhoj Koti, No. 322, Tehsil Mornii, Distt. Panchkula for Year 2022-23.  2. Sale deed was not available with the concerned officials.  3. Concerned Revenue Department Official, Morni Shown data during Joint inspection as per their official records.
3,2	Date of visit	· .	17,05.2023
3.3	Property was visited by the f	ollowing persons	1.Er. Parveen Kumar,VO 2.Er. Debender Singh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er Mahendra Singh, JE
4	PROPERTY REFERENCE		
4.1	Name, number (if any) complete location of the prop	address and erty.	1. Agricultural Land in Marla Village Bhoj Koti, No. 322, Tehsil Mornii, 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	İ	
5,1	Land area		Agriculture Land in Village Bhoj Koti, No. 322, Tehsil Mornii, Distt. Panchkula of Area 43 Bigha 5.80 Biswa
5.2	Type of construction and broad	specification	Not applicable :
.3 P	Period of Construction		Not applicable

4			P-02						
Pro	Property No. 8:- 43 Bigha 5.80 Biswa Village Bhoj Koti, No. 322, Tehsil Morni, Distt. Panchkula								
6	METHOD OF VALUATION	Τ							
6.1	Method adopted		Land and building method (Collector Rates of property)						
6.2	Reason in support of the method adopted		This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances						
6.3									
	<ol> <li>The subject property is shown in Khewat no 133, 135, 136, 51, 80, 139, 147, 148, 152, 170, 171, 141, 152, 163, 200 &amp; 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.</li> <li>Sale deed of the subject property was not available with the concerned officials.</li> <li>Hence the valuation report was prepared on the basis of information/documents available.</li> </ol>								
7	RATES ADOPTED FOR VALUATION		•						
7.1	Standard rates adopted as per subject property.		Prevaling Collector Rates Notified of Village Bhoj Koti, No. 322, 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.								
SI. No.	Date of Valuation		Fair Market Value of property						
-	· · · · · · · · · · · · · · · · · · ·								
1	24.01.2023		9793863.00						

P-03 Annexure-1

### Fair Market Value of Property

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

#### Collector Rates of Village Bhoj Koti, No. 322, Tehsii Mornii, Distt. Panchkula for Year. 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount	Remarks
A	Property No. 8:- 43 Bigha 5.					
	Morr	ıl, Distt,	Panchku	(19		
1	Khewet No. 133 Khatoni No. 241 to 245, (O 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	
3	Khewet No. 136 Khatoni No 256, (1 Bigha 0.83 Biswa)	1.04	Blgha	175000.00	182262.50	] [
4	Khewet No. 51 Khatoni No 86, (1 Bigha 16.83 Biswa)	1.84	Bigha	175000,00	322262.50	Circle rates per Bigha= Rs.1,75,000/-
5	Khevret 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, (O Bigha 1.62 Biswa)	80.0	Bigha	1700000.00	137700.00	Circle rates per Blswa= Rs. 85000/- Rate per Bigha=
8	Khewet No. 148 Khatoni No 263, (O Bigha 1.62 Biswa)	80.0	Bigha	1700000,00	137700.00	1700000/-
	Khewet No. 152 Khatoni No 286, (O Bigha 3.33 Biswa)	0.17	Bigha	1700000.00	283050.00	
10	Khewet No. 170 Khatoni No 346, (1 Bigha O Biswa)	1.00	Bigha	175000,00	175000.00	Circle rates per
1.02	Khewet No. 171 Khatoni No 348 to 349, (1 Bigha 16 Biswa)	1.80	8igha	175000.00	315000,00	Bigha= Rs.1,75,000/-

	Khowet No. 141 Khetoni No. 207 to 260, (16 Kenal 10.75 Maria)	16.04	Biglio	175000,00	2046862.50	Cicle totus par Righa - Ro.1.7565611
	Khawat No. 192 Khatoni No 286, (O Kanni 3.33 Maria)	0.17	·Blgha	1700000,00	283050.00	Cucla intus pai Bizun Bz. 18009f Bata pai Cucha- 1700000f
1/1	Khewet No. 163 Khatoni No. 328 1o 330, (O Kunal 2.45 Muda)	0.12	Mgha	1.700000.00	203250.00	
	Khewet No. 200 Khatoni No 397 to 402, (1 Kanal 9.33 Maria)	1,47	Blgha	175000.00	256627.50	Circle rates per Bighan Rs.1,75/550
	Khowet No. 3.76 Khatoni No 360, (O Konol 4.83 Maris)	0.22	Bigha	1700000.00	362050.00	Circlo rates por Biswa= Rs. 85000/- Rate per Bizha= 1700000/-
1		43,29	Bigha		9793862.50	

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



### VALUATION REPORT AGON 24/01/2023

Compliance of Direction of Hon'big Supremie Court • M/s Raignif Consumer Forum Ve Union of India of Ore • W.P.(C) No. 186/2004

Nam	in of Property I Property No. 9	1. 22 islqlin 10 islawa Villaga Dhatagara No. 160,
20 - Taylor - 10	Telial Kalla D Note: This valuation report is prepare	lett. Panchhula Trod for the Land Area of 18 Bigha 18 Biswaul.
1	REFERENCE	بر الرائد و المرائد المرائد المرائد المرائد المرائد المرائد والمرائد المرائد
1,1	Office from which reference received	Tax fluenvery Officer, Panchkulb
1.2	Latter no, and date under which referen	Loven No. 54 dated 13.06-2023
1.3	Ригрове of valuation	Determination of Fair Market Value of property.
1,1	Date(s) for which Valuation is required	24.01,2023
2	Roprosontativa	Representative of Rovanue Department Kalke Sh. Baljinder Singh, Patwork
3	COLLECTION OF DOCUMENTS / DETAI	is and inspection
3,1	Documents/details/information furnished is Representatives of Revenue Department	1. Prevailing Collector Rates Notified of Village Dinatogara No. 160, Tehsii Kalka Distt. Panchkula for Year 2022-23. 2. Salo 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. Anii Kumar Rajput, JE 4.Er Mahendra Singh, JE
	PROPERTY REFERENCE	
·	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.
	PROPERTY DESCRIPTION	5
.1  L	and area	Agriculture Land in Village Dhatogara No. 160, Tehsil Kaika Distt. Panchkula of Area 18 Bigha 18 Biswasi.
	ype of construction and broad specification	Not applicable
.3 Pe	eriod of Construction	Not applicable

<u> </u>	; P						
Property No. 9:- 22 Bigha 10 Biswa Village Dhatogara No. 160, Tehsil Kalka Distt. Panchkula							
METHOD OF VALUATION							
Method adopted &	Land and building method (Collector Rates of property)						
	This is most appopriate method adopted to determ Fair Market Value of the property under the given circumstances						
Observations or Qualifications	*1						
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.  2. Sale deed of the subject property was not available with the concerned officials.  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.  4. Hence the valuation report was prepared on the basis of information/documents available.							
Standard rates adopted as per subject property.	Prevaling Collector Rates Notified of Village Dhatogara No. 160, Tehsil Kaika Distt. Panchkula or Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.						
VALUATION	·						
The Fair Market Value of the subject property known as "Agricultural Land has been worked out as under.							
Date of Valuation	Fair Market Value of property						
*							
24.01.2023	13303125.00						
	METHOD OF VALUATION  Method adopted  Reason in support of the method adopted  Observations or Qualifications  1. The subject property is shown in Khewar received from the TRO, Income Tax Departn has been revised to new Khewat No. viz. 1, 2. Sale deed of the subject property was not 3. The total area of land of Property No. 9 s wise total area of land comes to 18 Bigha on added that the Property No. 9 and 21 are common. The total area of the Property No. 18 Biswasi of Property No. 9 & 5 Bigha 2 is Revenue Department, Kalka. Accordingly, of 18 Bigha 18 Biswasi for property No. 4. Hence the valuation report was prepared of RATES ADOPTED FOR VALUATION  Standard rates adopted as per subject property.  VALUATION  The Fair Market Value of the subject proper under.  Date of Valuation						



P-03 Annexure-I

# Fair Market Value of Property Property No. 9:- 22 Digha 10 Biswa Village Chatogara No. 160, Tehsii Kalka Distt. Panchkula

# Collector Rates Notified of Village Dhatogara No. 160, Tehsii Kalka Distt. Panchkula for Year 2022.

s.No.	Description of property	Aren	Unit	Rates	Amount	Remarks
A	Property No. 9 :- 22 Bigha 10 B Panchkula			-	•	
	Note: This valuation repor	wasi.				
. 1	Khewet No. 1 to 4 Khatoni No 1 to 30, (9 Bigha 2 Biswa)	9,1450	Blgha	625000.00	5715625.00	Circle rates per Acre = Rs. 30, 00,000/- Rate per Bigha= 6,25,000/-
	Khewet No./Khatoni No 5/31 (1 Bigha S Biswa)	1,4000	Bigha	625000.00	875000.00	
- 1	Khewet No./Khatoni No 5/32 (O Bigha 12 Biswa)	0,6000	Bìgha	4000000.00	2400000.00	Circle rates per Bisv/a= Rs. 2,00,000/- Rate per Bigha=40,00,000/-
	Khewet No./Khatoni No 1/12 6 Bigha 18 Biswa)	6.9000 ·	Blgha	625000,00	4312500.00	: .
	• Total	18,0450	Bìgha		13303125.00	
_[_	Fai					
- 10	ost of Land				13303125.00	



## VALUATION REPORT AS ON 24.01.2023

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

Mana	of Property:	12 - 10 to	P.(C) No. 188/2004  92 Bigha 14.93 Biswa Village Bhoj Pounta No:		
IAĐMC	101 Nuberry .	315. Sub Tehsil M	ornli, Distt. Panchkula		
1	REFERENCE	l <del></del>			
1.5	Office from which referen	ce received	Tax Recovery Officer, Panchkula		
1.2	Letter no. and date under which reference received  Purpose of valuation		T.R.O./ Panch:/2023-24/ 17 Dated 05.05.2023 &		
			Determination of Fair Market Value of property.		
1.3					
1,4			24.01.2023  Representative of Revenue Department Morni		
2	Representative		Sh. Manjeet Singh, Patwan		
	COLLECTION OF DOCU	MENTS / DETAILS	AND INSPECTION		
3.1	Documents/details/inform Representatives of Reven	ation furnished by	Pounta No. 315, Sub Tehsil Mornli, Distt. Panchkula for Year 2022-23.  2. Sale deed was not available with the concerned		
		•	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 an complete location of the p	ny) address and roperty.	1. Agricultural Land in Village Bhoj Pounta No. 315, Sub Tehsil Mornii, 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 DESCRIPTI	<u>on</u>			
	Land area	·	Agriculture Land in Village Bhoj Pounta No. 315, Sub Tehsil Mornil, Distt. Panchkula of Area 92 Bigha 14.9: Biswa		
5.2	Type of construction and I	proad specification	. Not applicable		
5.3	Period of Construction		Not applicable		

		P-02				
Pro	perty No. 10 :- 92 Bigha 14.93 Biswa Vill Pa	age Bhoj Pounta No. 315, Sub Tehsil Mornii, Distt. nchkula				
6	METHOD OF VALUATION					
6.1	Method adopted	Land and building method (Collector Rates of property)				
6.2	Reason in support of the method adopted	This is most appopriate method adopted to determine Fair Market Value of the property under the given circumstances				
6.3	Observations or Qualifications	· · · · · · · · · · · · · · · · · · ·				
	1. The subject property is shown in Khewat no. 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.  2. Sale deed of the subject property was not available with the concerned officials.  3. Hence the valuation report was prepared on the basis of information/documents available.					
7	RATES ADOPTED FOR VALUATION					
7.1	Standard rates adopted as per subject property.	Prevaling Collector Rates Notified of Village Bhoj 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.					
SI. No.	Date of Valuation	Fair Market Value of property				
		·				
1	24.01.2023	17805265.00				

(En.Parveen Kumar)
Valuation Officer
Income Tax Department
Chandiga:h