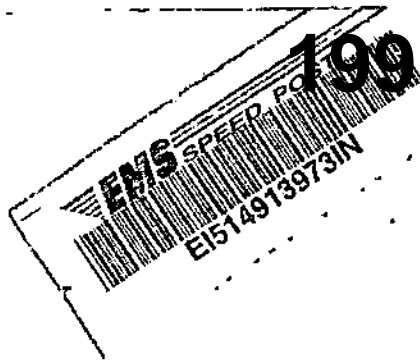


183	Pr. CCIT(MP&C G). Bhopal	465,466 & 467	4,5,6,7,8,9,1 0	Village- Neuguradia, Tehsil Mhow P Khasra No. B7 Rakba 3.899 hect	1,18,34,720/- @30.40 lacs per hectdo.....	ITO-5(1), Indore
184	Pr. CCIT(MP&CG , Bhopal	469	1	Village-Borkhedi, Tehsil Mhow, Indore, Khasra No. 230 paikie Rakba 0.409 hect	687120/- @ 16.80 lacs per hect	This Khasra no. 230/1 as per records of MP-Bhulekh	ITO-5(1), Indore
185	Pr. CCIT(MP&CG , Bhopal	469	1	Village-Borkhedi, Tehsil Mhow, Indore, Khasra No. 241/2 Rakba 1.549 hect	15,12,000 2342088	This khasra no. is divided into 3 parts out of which khasra no. 241/2/1 & 1 241/2/2 comprises total area 1.549 ha, which is not clearly demarcated on MP-Bhulekh map & colony is under development on this khasra land. Hence guideline value may reduced by 10% for encroachment.	ITO-5(1), Indore
186	Pr. CCIT(MP&CG , Bhopal	471	1	Village-Pigdamber, Tehsil Rau, Indore Khasra No. 469/1 paikie, 469/2 paikie Rakba 0.156 hect	15132000/- @ 9.70 Cr. per hect	This Khasra no. is under village Rau. There is no village named Shaligram in Rau.	ITO-5(1), Indore
187	Pr. CCIT(MP&CG , Bhopal	471	2	Village-Pigdamber, Tehsil Rau, Indore, Khasra No. 469/1 paikie Rakba 0.156 hect	15132000/- @ 9.70 Cr. per hect	This Khasra no. is under village Rau. There is no village named Shaligram in Rau.	ITO-5(1), Indore
188	Pr. CCIT(MP&CG , Bhopal	471	3	Village-Pigdamber, Tehsil Rau, Indore, Khasra No. 469/2 paikie Rakba 0.156 hect	15132000/- @ 9.70 Cr. per hect	This Khasra no. is under village Rau. There is no village named Shaligram in Rau.	ITO-5(1), Indore

189	Pr. CCIT(MP&CG , Bhopal	471	4	Villge-Pigdamber, Tehsil Rau, Indore, Khasra No. 470 paika Rakba 0.096 hect	9312000/- @ 9.70 Cr. per hect	This Khasra no. is under village Rau. There is no village named Shaligram in Rau.	ITO-5(1), Indore
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Note1: The DVO submitted in his valuation report that property having discription Villge-Harsola, Tehsil Mhow, Indore, Khasra No. 2235/15 has

Note2: The DVO submitted in his valuation report that property shown at sl. No. 62 & 63 (2 properties) havenot been shown in the desired list



11000-1000-1000
11000-1000-1000
(11000-1000-1000)
11000-1000-1000-1000
11000-1000-1000-1000

The Director General of Forests
Drum shaped Building
IP Forest
New Delhi - 110002

B.N.P.L.
BHO-10-SP-440
DATED

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Income Tax Department
Ministry of Finance
Government of India

DISTRICT VALUATION OFFICER

Qtr. No. 3, Type-VI, Aayakar Colony, Kotra Sultanabad, Bhopal-462003
Phone No.: 0755-2777522, E-mail: dvonhmcadabad2016@gmail.com

No. BPL/DVO/Ind/2022-23/BB

Date: 30.05.2023

To,
The Income Tax Officer 5(1), Indore
Room no. 305, Main Building Ayakar Bhawan,
Opp. White Church, Indore (M.P)

Subject: - Valuation Report in Light of Hon'ble Supreme Court direction in matter of M/S Raiganj Consumer Forum Vs Union of India & Ors. W.P.(C) NO. 188/2004- Reg.

Ref.: - F.No./ITO5(1)/Ind/Valuation/Rajganj/2023-24 dated 09.05.2023

Please find enclosed herewith the Valuation Report in respect the above mentioned property. The report has been prepared based upon the details submitted by your office and data collected by the Valuation officer, Indore. Further, if any other details are required in this matter you may please contact this office.

Encl: Valuation Report.

(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal.

- Copy to : 1) The Chief Engineer, (Valuation), Income tax Department, 11th Floor, Rohit House, 3, Tolstoy Marg, New Delhi-110001 for information please.
2) The Valuation officer, Income Tax department, Indore.

District Valuation Officer,



VALUATION REPORT
M/S Raiganj Consumer Forum

1.0	REFERENCE:	
1.1	Officer from whom reference received:	Received from ITO 5(1), Indore
1.2	Letter Number and date under which reference received:	Received from ITO 5(1), Indore vide letter No. ITO 5(1)/Ind/Valuation/Raiganj/2023-24 Date-09/05/2023
1.3	Purpose of valuation:	To determine the Reserve price of the property.
1.4	Act and section under which Valuation required:	Under section 142A of the Income Tax Act 1961
1.5	Date(s) for which valuation required:	Current market value
1.5.1	Evidence to support Dates sought in	Letter No. ITO 5(1)/Ind/Valuation/Raiganj/2023-24 Date-09/05/2023
1.5.2	If agreement to sale submitted, is it registered? and is so, on what date	N.A.
1.5.3	When sale deed was registered	N.A.
1.5.4	When consideration was paid in full with details of break up payment?	N.A.
1.5.5	Since when physical possession is taken over by Transferee with documentary proof, and intimation to I.T Authorities and income assessment from the property.	N.A.
2.0	Transferor:	
2.1	Name	NA
2.1.2	Full postal address	NA
2.1.3	Whether I.T. Payee? If so, Permanent Account Number and ITO concerned	NA
2.1.4	When Property sold? Was initially Acquired and documentary proof	NA



2.2	Assessee / Transferee	
2.2.1	Name	Golden Forest India Limited and its other subsidiaries
2.2.2	Full postal address	NA
2.2.3	Whether I.T. Payee? If so, Permanent Account Number and ITO concerned	NA
2.2.4	When Property purchased initially acquired and documentary proof	Not known
2.3	Details / documents to be furnished :- by the assessee (e.g) copy of lease deed, agreement to sale. True copy of rental lease agreement with exact family/business relationship between tenant and assessee. Whether from 37-EE/37(G) submitted and approval received. Details of property including site plan approved and completion plans of each floor, structural drawings elevation, cross section, with details of specification adopted and areas covered etc.)	
2.4	Document not filed by the Assessee -	
3.0	COLLECTION OF DOCUMENTS/DETAILS & INSPECTION:	
3.1	Chronological statement of notices sent to the assessee and replies received (if any):	Valuation officer, Indore collected and compiled the data and prepared valuation report.
3.2	Date of inspection of property:	-
3.3	Name of assessee's representative present (if any) at the time of inspection:	N.A., Representative from Income tax Department and local Patwari (for identification of property)
4.0	PROPERTY REFERENCE:	
4.1	Name, Number (if any) address and complete location of the property:	(1) Village-Harsola, Tehsil-Mhow, Indore Khasra no.23/1/1,23/1/2,23/3/1,23/3/2,23/3/3/min-1, 23/3/3/min-2, 24/1/1, 24/1/2, 24/2/1, 24/2/2 &



24/3/1, 24/3, 55/2, 56/2 (56/1), 57/2, 57/3, 58/2, 58/3, 59/2, 59/3, 59/4, 61/10, 61/11, 2235/1, 2235/7, 2235/9 & 2235/15, 2235/10, 2235/11

(2) Village-Panda, Tehsil-Rau, Indore

15/2/1 15/2/2 16/2 17/2/2 18
19/2 20/2 20/3 171/1 171/3/2
172/3 172/5 173/1 173/2 177/1
177/3 177/4 177/5 204/2 204/3
209 211/1 211/2 211/3 211/4
211/5 211/6 211/7 213/1 213/3
213/4 214/1 214/3 214/2 214/4
214/5 214/6 215/1 214/7 215/3
216 217 218/1 218/2 219/2
220/2 222/1 222/2 222/3 223/1
223/2 223/3 236/1 236/2 241
242/2 242/3 243/1 243/3 243/4
250 258 203/1 203/1/2
203/2 302/6 302/7 303/2 304/1
315/1 315/2 316/1

(3) Village-Nawda, Tehsil-Mhow, Indore

43 44/2 174 176 173/1
193/3 173/4 192/2 192/3 192/4
192/5 194 263/1 263/2 267 268
270/1 270/2 271/1 272/1 274/2
288/2 289/2 293/2 294 295/1
295/2 296/1 296/2 296/3 296/4 298
299 307/1 307/2 307/3 308/1
308/2

(4) Village-Borkhedi, Tehsil-Mhow, Indore

230 paika, 241/2

(5) Village-Datoda, Tehsil-Mhow, Indore

3, 4/1, 4/2, 9, 10, 14, 15 & 16/3, 16/5

(6) Village-Neuguradiya, Tehsil-Mhow, Indore

81/1 91/1 97 98/1 91/1-99/3
110/1-110/3, 88 paika (88/2), 87

(7) Village-Pigdamber, Tehsil-Rau, Indore



		469/1 palke, 469/2 palke 469/1 palke, 469/2 palke 470 palke
4.2	Assessee's Share in the property:	NA
4.3	Value declared by the assessee for the entire property, his share only:	NA
5.0	PROPERTY DESCRIPTION:	
5.1	Land area:	As per sheet attached
5.2	Permissible area of coverage and plinth area of construction:	NA
5.3	Actual area covered and plinth area constructed:	NA
5.4	Type of construction and broad specification:	NA
5.5	Period of construction:	NA
5.6	Estimated future life of the building:	NA
6.0	LEASE AND OCCUPANCY DETAILS:	
6.1	Is land free hold or lease hold?	NA
6.2	If lease hold, the name of lesser / lessee, nature of lease, date of commencement and termination of lease and terms of renewals of lease:	
(a)	Initial premium:	
(b)	Ground rent payable to the lesser in the event of sale / transfer:	
6.3	Does the land fall in area included in the town planning plan of Government and statutory body. If so, particulars:	
6.4	Particulars of tenants / lessees/ licensees etc. and portion occupied by each:	
6.5	If part of the property is occupied by the owner, the area so occupied:	
6.6	Monthly or annual rent / compensation License fee etc. Paid by each. If some data for rents is not accepted, the reason for rejection should be indicated	



6.7	Gross income received from the entire property / monthly / annually:	
7.0	METHOD OF VALUATION:	
7.1	Method adopted:	Land Valuation by Local Guidelines of Collector.
7.2	Reason in support of the method	Since Most of the Land is Encroached hence in absence of clear title this is the best method.
7.3	Any special observation or Qualification	N A
8.0	RATES ADOPTED FOR VALUATION:	
8.1	Reference to sale instances / land rate, data relied on and their relevance:	N A
8.2	Land rates adopted for valuation on the basis of 8.1:	Local Collector Guideline
8.3	Standard plinth area rates adopted plus / minus deviations and correction for building cost index etc:	N A
9.0	PRELIMINARY VALUATION:	
9.1	Value of the property as assessed:	As per Sheet Assessed.
10.0	COMMENTS ON REGD. VALUER'S REPORT/OBJECTION:	As most of the property seems to be encroached, hence ITO is requested that title of property shall be made clear before making any Auction

Final Valuation

Having considered all aspects, relevant circumstances, details and evidence available, the Fair Market Value of Different property (As per Annexure's attached)



(Signature)
 (PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Name of seller:- Golden Forest India Ltd.

Date of valuation:-

Annexure-1

(14)

Address of property:- Village-Harsola, Tehsil-Mhow, Indore

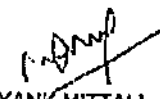
S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates. (Rs.)	Remarks
1	23/1/1	0.318	Sadashiv s/o Mayaram	33,60,000	10,68,480	-
2	23/1/2	0.087	Harinarayan s/o Badrilal mali	33,60,000	2,92,320	-
3	23/3/1	0.419	Harinarayan s/o Badrilal mali	33,60,000	14,07,840	-
4	23/3/2	0.191	Mohan Radheshyam Mangilal s/o Pannalal Mali	33,60,000	6,41,760	-
5	23/3/3/min-1	0.253	Manish Thakur s/o Banesingh Thakur	33,60,000	8,50,080	-
6	23/3/3/min-2	0.626	Kuwarji s/o mayaram Mali	33,60,000	21,03,360	-
7	24/1/1	0.015	Kuwarji s/o mayaram Mali	33,60,000	50,400	-
8	24/1/2	0.532	Heeralal s/o mayaram Mali	33,60,000	17,87,520	-
9	24/2/1	0.353	Heeralal s/o mayaram Mali	33,60,000	11,86,080	-
10	24/2/2 & 24/3/1	0.444	Madanlal s/o Badrilal mali	33,60,000	14,91,840	As per records of MP-Bhulekh, Khasra no. 24/2/2 has total area of 0.444 ha, khasra no. 24/3/1 has not found. Discrepancy may be addressed
11	24/3	0.575	Not given	33,60,000	19,32,000	No owner shown for this khasra no. as per records of MP-Bhulekh
12	55/2	0.526	GFIL	33,60,000	17,67,360	-
13	56/क (56/1)	0.835	Laxminarayan balaram nandram s/o Gendalal	33,60,000	28,05,600	This khasra no. shall be 56/1 instead 56/क as per records of MP-Bhulekh. Discrepancy may be addressed
14	57/2	0.785	GFIL	33,60,000	26,37,600	-
15	57/3	1.186	GFIL	33,60,000	39,84,960	-
16	58/2	0.282	GFIL	33,60,000	9,47,520	-
17	58/3	0.407	GFIL	33,60,000	13,67,520	-
18	59/2	1.349	Omprakash s/o Rewashankar niwasi	33,60,000	45,32,640	-
19	59/3	1.349	Purushottam s/o Rewashankar niwasi	33,60,000	45,32,640	-
20	59/4	1.349	Rajesh s/o Rewashankar niwasi	33,60,000	45,32,640	-
21	61/10	0.037	Kelashchandra, Babulal, Chironjilal, Chaturbhuj s/o Pirulal Mali	33,60,000	1,24,320	
22	61/11	0.036	Kelashchandra, Babulal, Chironjilal, Chaturbhuj s/o Pirulal Mali	33,60,000	1,20,960	

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S.no.	Khasra no.	Area (ha)	Owner as per MP Bhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates. (Rs.)	Remarks
23	2235/1	60.703	Forest Department MP Govt			This khasra no. land comes under Forest Department MP Govt and not included in reference
23	2235/7	4.047	GFIL	33,60,000	1,35,97,920	-
24	2235/9 & 2235/15	1.945	GFIL	33,60,000	65,35,200	As per records of MP-Bhulekh, Khasra no. 2235/9 has total area of 1.945 ha and khasra no. 2235/15 has not found. Discrepancy may be addressed
25	2235/10	2.962	Kelashchandra, Babulal, Chironj Lal, Chaturbhuj s/o Pirulal Mall	33,60,000	99,52,320	-
26	2235/11	1.836	Chaturbhuj s/o Pirulal Mall	33,60,000	61,68,960	-
		22.744	Total Amount In Rs. =		7,64,19,840	




 (PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Annexure-2

Name of seller:- Golden Forest India Ltd.

Date of valuation:

Address of property:- Village-Harsola, Tehsil-Mhow, Indore

S.no.	Khasra no	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land(Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates.(Rs.)	Remarks
1	55/2	0.526	GFIL	33,60,000	17,67,360	-
2	57/2	0.785	GFIL	33,60,000	26,37,600	-
3	57/3	1.186	GFIL	33,60,000	39,84,960	-
4	58/2	0.282	GFIL	33,60,000	9,47,520	-
5	58/3	0.407	GFIL	33,60,000	13,67,520	-
6	2235/7	4.047	GFIL	33,60,000	1,35,97,920	-
	Total	7.233	Total Amount in Rs. =		2,43,02,880	



(Signature)
 (PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Name of seller:- Golden Forest India Ltd.

Address of property:- Village-Harsola, Tehsil-Mhow, Indore

Date of valuation:

S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates.(Rs.)	Remarks
1	23/1/1	0.318	Sadashiv s/o Mayaram	33,60,000	10,68,480	-
2	23/1/2	0.087	Harinarayan s/o Badrilal mali	33,60,000	2,92,320	-
3	23/3/1	0.419	Harinarayan s/o Badrilal mali	33,60,000	14,07,840	-
4	23/3/2	0.191	Mohan Radheshyam Mangilal s/o Pannalal Mali	33,60,000	6,41,760	-
5	23/3/3/min-1	0.253	Manish Thakur s/o Banesingh Thakur	33,60,000	8,50,080	-
6	23/3/3/min-2	0.626	Kuwarji s/o mayaram Mali	33,60,000	21,03,360	-
7	24/1/1	0.015	Kuwarji s/o mayaram Mali	33,60,000	50,400	-
8	24/1/2	0.532	Heeralal s/o mayaram Mali	33,60,000	17,87,520	-
9	24/2/1	0.353	Heeralal s/o mayaram Mali	33,60,000	11,86,080	-
10	24/2/2 & 24/3/1	0.444	Madanlal s/o Badrilal mali	33,60,000	14,91,840	As per records of MP-Bhulekh, Khasra no. 24/2/2 has total area of 0.444 ha, khasra no. 24/3/1 has not found. Discrepancy may be addressed
11	47/2	0.313	Ramlal s/o shivnarayan	33,60,000	10,51,680	-
12	56/अ (56/1)	0.835	Laxminarayan balaram nandram s/o Gendalal	33,60,000	28,05,600	This khasra no. shall be 56/1 instead 56/अ as per records of MP-Bhulekh. Discrepancy may be addressed
13	59/2	1.349	Omprakash s/o Rewashankar niwasi	33,60,000	45,32,640	
14	59/3	1.349	Purushottam s/o Rewashankar niwasi	33,60,000	45,32,640	
15	59/4	1.349	Rajesh s/o Rewashankar niwasi	33,60,000	45,32,640	

S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. 210 Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates.(Rs.)	Remarks
26	2235/9 & 2235/15	1.945	GFIL	33,60,000	65,35,200	As per records of MP- Bhulekh, Khasra no. 2235/9 has total area of 1.945 ha and khasra no. 2235/15 has not found. Descerepency may be addressed
17	2235/10	2.962	Kelashchandra, Babulal , Chironjilal, Chaturbhuj s/o Pirulal Mali	33,60,000	99,52,320	-
18	2235/11	1.836	Chaturbhuj s/o Pirulal Mali	33,60,000	61,68,960	-
	Total	15.176	Total Amount in Rs. =		5,09,91,360	



(Signature)
(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

Name of seller:- Golden Forest India Ltd.

Date of valuation:-

Address of property:- Village-Panda, Tehsil-Rau, Indore

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Annexure 4

S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
1	15/2/1	0.2230	GFIL	1,24,00,000	27,65,200	-
2	15/2/2	0.3230	GFIL	1,24,00,000	40,05,200	-
3	16/2	0.5310	GFIL	1,24,00,000	65,84,400	As per records of MP-Bhulekh, actual area of this khasra no. is 0.513 ha. Descrecency may be addressed
4	17/2/2	0.7250	GFIL	1,24,00,000	89,90,000	-
5	18	0.2350	GFIL	1,24,00,000	29,14,000	-
6	19/2	0.0750	GFIL	1,24,00,000	9,30,000	-
7	20/2	0.0220	GFIL	1,24,00,000	2,72,800	-
8	20/3	0.0300	GFIL	1,24,00,000	3,72,000	-
9	171/1	0.2870	GFIL	1,24,00,000	35,58,800	-
10	171/3/2	1.7910	GFIL	1,24,00,000	2,22,08,400	-
11	172/3	3.2870	GFIL	1,24,00,000	4,07,58,800	-
12	172/5	2.6300	GFIL	1,24,00,000	3,26,12,000	-
13	173/1	2.4980	GFIL	1,24,00,000	3,09,75,200	-
14	173/2	0.6170	GFIL	1,24,00,000	76,50,800	-
15	177/1	1.0120	GFIL	1,24,00,000	1,25,48,800	-
16	177/3	1.0150	GFIL	1,24,00,000	1,25,86,000	-
17	177/4	0.6010	GFIL	1,24,00,000	74,52,400	-
18	177/5	0.6100	GFIL	1,24,00,000	75,64,000	-
19	204/2	0.3660	GFIL	1,24,00,000	45,38,400	-
20	204/3	0.3970	GFIL	1,24,00,000	49,22,800	-
21	209	1.7400	GFIL	1,24,00,000	2,15,76,000	-
22	211/1	0.3750	GFIL	1,24,00,000	46,50,000	-
23	211/2	0.9330	GFIL	1,24,00,000	1,15,69,200	-
24	211/3	0.6480	GFIL	1,24,00,000	80,35,200	-
25	211/4	0.3750	GFIL	1,24,00,000	46,50,000	-
26	211/5	0.3750	GFIL	1,24,00,000	46,50,000	-
27	211/6	0.3750	GFIL	1,24,00,000	46,50,000	-
28	211/7	0.0800	GFIL	1,24,00,000	9,92,000	-
29	213/1	0.8700	GFIL	1,24,00,000	1,07,88,000	-
30	213/3	0.8090	GFIL	1,24,00,000	1,00,31,600	-
31	213/4	0.6080	GFIL	1,24,00,000	75,39,200	-
32	214/1	0.0810	GFIL	1,24,00,000	10,04,400	-
33	214/3	0.5550	GFIL	1,24,00,000	68,82,000	-
34	214/2	0.1620	GFIL	1,24,00,000	20,08,800	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Panda. Descrecency may be addressed.
35	214/4	0.5060	GFIL	1,24,00,000	62,74,400	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Panda. Descrecency may be addressed.



S. No.	Khasra no.	Area (ha)	Owner as per MP-Bhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
26	214/3	0.1470	GFIL	1,24,00,000	92,87,600	-
27	214/4	0.5370	GFIL	1,24,00,000	59,31,600	As per records of MP-Bhulekh, actual area of this khasra no. is 0.603 ha. Discrepancy may be addressed.
28	215/1	0.0490	GFIL	1,24,00,000	6,07,600	As per records of MP-Bhulekh, this khasra has not found. Discrepancy may be addressed.
29	216/7	0.3440	GFIL	1,24,00,000	42,65,600	-
30	215/3	2.6230	GFIL	1,24,00,000	3,25,25,200	-
31	216	0.9350	GFIL	1,24,00,000	1,23,87,600	-
32	217	1.7480	GFIL	1,24,00,000	2,16,75,200	-
33	218/1	1.1760	GFIL	1,24,00,000	1,45,82,400	-
34	218/2	1.1760	GFIL	1,24,00,000	1,45,82,400	-
35	219/2	2.1600	GFIL	1,24,00,000	2,67,84,000	-
36	220/2	0.4000	GFIL	1,24,00,000	49,60,000	-
37	222/1	0.1760	GFIL	1,24,00,000	21,82,400	-
38	222/2	0.3800	GFIL	1,24,00,000	47,12,000	-
39	222/3	0.3000	GFIL	1,24,00,000	37,20,000	-
40	223/1	0.5310	GFIL	1,24,00,000	78,24,400	-
41	223/2	1.1090	GFIL	1,24,00,000	1,37,51,600	-
42	223/3	0.7110	GFIL	1,24,00,000	88,16,400	-
43	236/1	1.1610	GFIL	1,24,00,000	1,43,96,400	As per records of MP-Bhulekh, actual area of this khasra no. is 0.162 ha. Discrepancy may be addressed
44	236/2	0.3080	GFIL	1,24,00,000	38,19,200	-
45	241	0.3970	GFIL	1,24,00,000	49,22,800	-
46	242/2	0.0810	GFIL	1,24,00,000	10,04,400	-
47	242/3	0.0810	GFIL	1,24,00,000	10,04,400	-
48	243/1	0.2840	GFIL	1,24,00,000	35,21,600	-
49	243/3	0.3670	GFIL	1,24,00,000	45,50,800	-
50	243/4	0.3670	GFIL	1,24,00,000	45,50,800	-
51	250	2.3960	GFIL	1,24,00,000	2,97,10,400	-
52	258	0.3480	GFIL	1,24,00,000	43,15,200	-
53	203/1	1.5190	GFIL	1,24,00,000	1,88,35,600	khasra no. shown in reference seems to be wrong, actual khasra no. shall be 302/1/1, 302/1/2, 302/2 as per records of MP-Bhulekh. Discrepancy may be addressed.
54	203/1/2	1.5190	GFIL	1,24,00,000	1,88,35,600	khasra no. shown in reference seems to be wrong, actual khasra no. shall be 302/1/1, 302/1/2, 302/2 as per records of MP-Bhulekh. Discrepancy may be addressed.

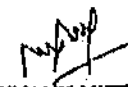


213

(21)

S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guidelines Rate for rural area Agricultural land(Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates.(Rs.)	Remarks
65	303/2	2.6980	GFIL	1,24,00,000	3,34,55,200	khasra no. shown in reference seems to be wrong, actual khasra no. shall be 302/1/1, 302/1/2, 302/2 as per records of MP-Bhulekh. Discrepancy may be addressed.
66	302/6	2.6990	GFIL	1,24,00,000	3,34,67,600	-
67	302/7	0.6750	GFIL	1,24,00,000	83,70,000	-
68	303/2	0.6510	GFIL	1,24,00,000	80,72,400	-
69	304/1	0.5010	GFIL	1,24,00,000	62,12,400	-
70	315/1	1.1740	GFIL	1,24,00,000	1,45,57,600	-
71	315/2	1.1740	GFIL	1,24,00,000	1,45,57,600	-
72	316/1	0.1210	GFIL	1,24,00,000	15,00,400	-
	Total area	59.5780	Total Amount in Rs. =		73,87,67,200	




 (PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Name of seller:- Golden Forest India Ltd.

Date of valuation:

Address of property:- Village-Nawda, Tehsil-Mhow, Indore

S. no.	Khasra no.	Area (ha)	Owner as per MP Bhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
1	43	2.0200	GFIL	50,40,000	1,01,80,800	-
2	44/2	1.2460	GFIL	50,40,000	62,79,840	-
3	174	0.4540	GFIL	50,40,000	22,88,160	-
4	176	0.2190	GFIL	50,40,000	11,03,760	-
5	173/1	0.2780	Shri Mahesh, Dinesh s/o Balaram	50,40,000	14,01,120	As per records of MP-Bhulekh, khasra no. 173/1 is not showing, only main khasra 173 is showing which has area of 0.36 ha. Discrepancy may be addressed
6	193/3	0.3030	Smt Mirabal w/o Banshilal	50,40,000	15,27,120	As per records of MP-Bhulekh, actual area of this khasra no. is 0.253 ha. Discrepancy may be addressed
7	173/4	0.2790	Shri Mahesh, Dinesh s/o Balaram	50,40,000	14,06,160	As per records of MP-Bhulekh, khasra no. 173/4 is not showing, only main khasra 173 is showing which has area of 0.36 ha. Discrepancy may be addressed
8	192/2	0.2780	GFIL	50,40,000	14,01,120	As per records of MP-Bhulekh, actual area of this khasra no. is 0.287 ha. Discrepancy may be addressed
9	192/3	0.1910	GFIL	50,40,000	9,62,640	-
10	192/4	0.1920	GFIL	50,40,000	9,67,680	-
11	192/5	0.1920	GFIL	50,40,000	9,67,680	-
12	194	0.4370	GFIL	50,40,000	22,02,480	-
13	263/1	0.8090	GFIL	50,40,000	40,77,360	-
14	263/2	1.1330	GFIL	50,40,000	57,10,320	-
15	267	0.4410	GFIL	50,40,000	22,22,640	The khasra no. shown in reference is 276, but as per records of MP-Bhulekh, khasra no. 267 is on name of GFIL which has area of 0.441 ha (same as reference). Discrepancy may be addressed
16	268	0.8160	GFIL	50,40,000	41,12,640	-
17	270/1	1.1080	GFIL	50,40,000	55,84,320	-
18	270/2	1.1080	GFIL	50,40,000	55,84,320	-
19	271/1	1.5940	GFIL	50,40,000	80,33,760	-
20	272/1	0.6070	GFIL	50,40,000	30,59,280	-
21	274/2	0.5260	GFIL	50,40,000	26,51,040	-
22	288/2	0.6400	GFIL	50,40,000	32,25,600	-
23	289/2	0.2870	GFIL	50,40,000	14,46,480	-
24	293/2	0.4940	GFIL	50,40,000	24,89,760	-
25	294	1.9140	GFIL	50,40,000	96,46,560	-
26	295/1	1.5220	GFIL	50,40,000	76,70,880	-
27	295/2	0.1660	GFIL	50,40,000	8,36,640	-
28	296/1	1.1010	GFIL	50,40,000	55,49,040	-
29	296/2	1.1020	GFIL	50,40,000	55,54,080	-
30	296/3	0.3330	GFIL	50,40,000	16,78,320	-



S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land(Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates.(Rs.)	Remarks
31	296/4	0.3320	GFIL	50,40,000	16,73,280	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Nawda. Discrepancy may be addressed
32	298	2.3230	GFIL	50,40,000	1,17,07,920	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Nawda. Discrepancy may be addressed
33	299	0.2910	GFIL	50,40,000	14,66,640	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Nawda. Discrepancy may be addressed
34	307/1	0.6960	GFIL	50,40,000	35,07,840	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Nawda. Discrepancy may be addressed
35	307/2	2.2650	GFIL	50,40,000	1,14,15,600	This khasra no. entry is missing in reference, but this khasra no. is included as per records of MP-Bhulekh for GFIL properties at Nawda. Discrepancy may be addressed
36	307/3	0.6330	GFIL	50,40,000	31,90,320	-
37	308/1	0.8050	GFIL	50,40,000	40,57,200	-
38	308/2	0.8050	GFIL	50,40,000	40,57,200	-
	Total area	29.9400		Total Amount in Rs. =	15,08,97,600	

Note- As per MP-Bhulekh records, khasra no. 193/1, 193/2/3, 193/4 is shown as GFIL properties but not included in reference and it may be checked.



(Signature)
(PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure- 6

24

Date of valuation:-

Address of property:- Village-Borkhedl, Tehsil-Mhow, Indore

S. no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural	Other factors	Valuation Based upon Govt. Guidelines	Remarks
1	230 paika	0.409	Smt Deepika w/o Arun soni	16,80,000		6,87,120	This khasra no.230/1 as per records of MP-Bhulekh
2	241/2	1.549	Smt Deepika w/o Arun soni for (khasra 241/2/2) & Shri Nilesh S/o Kamal kumar Solanki (khasra 241/2/1)	16,80,000	15,12,000	23,42,088	This khasra no.divided in three parts out of which khasra no.241/2/1 &241/2/2 comprises total area 1.549 ha, which is not clearly demarcated on MP-Bhulekh map and colony is under development on this khasa land. Hence guideline value may reduced by 10% for encroachment.
Total		1.958		Total Amount in Rs. =		30,29,208	



(Signature)
(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure-7

Date of valuation:

Address of property:- Village-Datoda, Tehsil-Mhow, Indore

S.no.	Khata no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land(Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates.(Rs.)	Remarks
1	3	3.056	GFIL	28,80,000	88,01,280	-
2	4/1	3.841	GFIL	28,80,000	1,10,62,080	-
3	4/2	5.06	GFIL	28,80,000	1,45,72,800	-
4	9	0.364	GFIL	28,80,000	10,48,320	-
5	10	0.178	GFIL	28,80,000	5,12,640	-
6	14	3.541	GFIL	28,80,000	1,01,98,080	-
7	15 & 16/3	5.666	GFIL	28,80,000	1,63,18,080	
8	16/5	5.666	GFIL	28,80,000	1,63,18,080	
	Total	27.372	Total Amount in Rs. =		7,88,31,360	



(PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure- 9

Date of valuation:-

Address of property:- Village-Pigdamber, Tehsil-Rau, Indore

S.no.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guidelines - Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
1	469/1 palke, 469/2 palke	0.156	Smt Ranjana Dar w/o Pankaj Dar	9,70,00,000	1,51,32,000	This khasra no. is under village Rau. There is no village named Shaligram in Rau.
2	469/1 palke,	0.156	Smt Ranjana Dar w/o Pankaj Dar	9,70,00,000	1,51,32,000	This khasra no. is under village Rau. There is no village named Shaligram in Rau.
3	469/2 palke	0.156	Smt Ranjana Dar w/o Pankaj Dar	9,70,00,000	1,51,32,000	This khasra no. is under village Rau. There is no village named Shaligram in Rau.
4	470 palke	0.096	Shri Pankaj Dar	9,70,00,000	93,12,000	This khasra no. is under village Rau. There is no village named Shaligram in Rau.
Total area		0.564	Total amount = Rs.		5,47,08,000	



(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

Name of seller:- Golden Forest India Ltd.

Date of valuation:

(27)

Address of property:- Village-Naugaradiya, Tehsil-Mhow, Indore

S.no.	Khasra no.	Area (ha)	Owner as per MPTDulekh	Govt. Guidelines Rate for rural area Agricultural land (Rs./ Ha.)	Other factors	Valuation Based upon Govt. Guidelines Rates. (Rs.)	Remarks
1	81/1	3.018	M/s Advantage Equifund Pvt Ltd	30,40,000	27,36,000	82,57,248	Encroachment have been done by developing colony/college on this land, hence deduction has been done @ 10% on guideline rate for encroachment.
2	81/1	2.523	M/s Advantage Equifund Pvt Ltd	30,40,000	27,36,000	69,02,928	-----do-----
3	97	0.219	M/s Advantage Equifund Pvt Ltd	30,40,000	27,36,000	5,93,184	-----do-----
4	98/1	1.564	M/s Advantage Equifund Pvt Ltd	30,40,000	27,36,000	42,79,104	-----do-----
5	91/1-99/3	4.142	Not traceable	30,40,000	27,36,000	1,13,32,512	-----do-----
6	110/1-110/3	1.62	Not traceable	30,40,000	27,36,000	44,32,320	-----do-----
Total		13.086		Total amount = Rs.		3,58,03,296	



(Signature)
 (PRIYANK MITTAL)
 District Valuation Officer,
 Income Tax Department
 Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure- 10

28

Date of valuation:-

Address of property:- Village Neuguradiya, Tehsil-Mhow, Indore

S.No.	Khasra no.	Area (ha)	Owner as per MPbhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
1	88 palke (88/2)	2.437	GFIL	30,40,000	74,08,480	As per records of MP-Bhulekh the khasra no for GFIL is 88/2 measuring 2.437 ha and khasra no. 87 is measuring 3.893 ha total area = 6.33 ha, which is free from encroachment.
2	87	3.893	GFIL	30,40,000	1,18,34,720	-----do-----
	Total	6.33		Total amount = Rs.	1,92,43,200	



---(PRIYANKA MITTAL)---
 District Valuation Officer,
 Income Tax Department
 Bhopal

**DISTRICT VALUATION OFFICER**

Qtr. No. 3, Type-VI, Aayakar Colony, Kotra Sultanabad, Bhopal-462003
Phone No.: 0755-2777522, E-mail dvonlunedabad2016@gmail.com

No. BPL/DVO/IND/2022-23/87

Date: 30.05.2023

To,

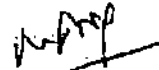
The Income Tax Officer 2(1), Indore
Room no. 208, Ayakar Bhawan (Annex.),
Opp. White Church, Indore (M.P)

Subject: - Valuation Report in Light of Hon'ble Supreme Court direction in matter of M/S Rajgani Consumer Forum Vs Union of India & Ors. W.P.(C) NO. 188/2004- Reg.

Ref.: - F.No./ ITO2(1)/Ind/Valuation/Rajgani/2023-24 dated 10.05.2023

Please find enclosed herewith the Valuation Report in respect the above mentioned property. The report has been prepared based upon the details submitted by your office and data collected by the Valuation officer, Indore. Further, if any other details are required in this matter you may please contact this office.

Encl: Valuation Report.


(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal.

Copy to : 1) The Chief Engineer, (Valuation), Income tax Department, 11th Floor, Rohit House. 3, Tolstoy Marg, New Delhi-110001 for information please.
2) The valuation officer, Income Tax department, Indore.

District Valuation Officer.



VALUATION REPORT
M/S Raiganj Consumer Forum

1.0	REFERENCE:	
1.1	Officer from whom reference received:	Received from ITO 2(1), Indore
1.2	Letter Number and date under which reference received:	Received from ITO 2(1), Indore vide letter No. ITO2(1)/Ind/Valuation/Raiganj/2023-24 Date-10/05/2023
1.3	Purpose of valuation:	To determine the Reserve price of the property.
1.4	Act and section under which Valuation required:	Under section 142A of the Income Tax Act 1961.
1.5	Date(s) for which valuation required:	Current market value
1.5.1	Evidence to support Dates sought in	Letter No. ITO2(1)/Ind/Valuation/Raiganj/2023-24 Date-10/05/2023
1.5.2	If agreement to sale submitted, is it registered? and is so, on what date	N.A.
1.5.3	When sale deed was registered	N.A.
1.5.4	When consideration was paid in full with details of break up payment?	N.A.
1.5.5	Since when physical possession is taken over by Transferee with documentary proof, and intimation to I.T Authorities and income assessment from the property.	N.A.
2.0	Transferor:	
2.1	Name	NA
2.1.2	Full postal address	NA
2.1.3	Whether I.T. Payee? If so, Permanent Account Number and ITO concerned	NA
2.1.4	When Property sold? Was initially Acquired and documentary proof	NA



2.2	Assessee / Transferee	
2.2.1	Name	Golden Forest India Limited and its other subsidiaries
2.2.2	Full postal address	NA
2.2.3	Whether I.T. Payee? If so, Permanent Account Number and ITO concerned	NA
2.2.4	When Property purchased initially acquired and documentary proof	Not known
2.3	Details / documents to be furnished :- by the assessee (e.g) copy of lease deed, agreement to sale. True copy of rental lease agreement with exact family/business relationship between tenant and assessee. Whether from 37-EE/37(G) submitted and approval received. Details of property including site plan approved and completion plans of each floor, structural drawings elevation, cross section, with details of specification adopted and areas covered etc.)	
2.4	Document not filed by the Assessee -	
3.0	COLLECTION OF DOCUMENTS/DETAILS & INSPECTION:	
3.1	Chronological statement of notices sent to the assessee and replies received (if any):	Valuation officer, Indore collected and compiled the data and prepared valuation report.
3.2	Date of inspection of property:	-
3.3	Name of assessee's representative present (if any) at the time of inspection:	NA, Representative from Income tax Department and local Patwari (for identification of property)
4.0	PROPERTY REFERENCE:	
4.1	Name, Number (if any) address and complete location of the property:	1) Village-Rau, Tehsil-Rau, Indore 1349/5, 1349/5, 1418/1/1/10/1, 1417 palke & 1418/1/1/14 palke, 1417 palke & 1418/1/1/14 palke, 1418/1/1/12 palke, 1418/1/1/12 palke, 1417



		paik&1418/1/1/14 paik 1417 paik& 1418/1/1/14 paik, 1458/1 paik, 1458/2 paik, 1418/1/1/3 paik 1418/1/1/3 paik, 1418/1/1/3 paik, 1456 paik ,1456 paik, 1457/1, 1456 paik 1456 paik, 1458/1 paik, 1458/2 paik, 1389/3 paik, 1389/3 paik, 1389/3 paik 1389/3 paik, 1389/3 paik, 1417 paik& 1418/1/1/14 paik, 1389/3 paik, 1417 paik& 1418/1/1/14 paik , 1418/1/1/9 2) Flat/ Office at 8 A, block C, Flat/office no. 202,203,204 second floor, Silver mall, Indore
4.2	Assessee's Share in the property:	NA
4.3	Value declared by the assessee for the entire property, his share only:	NA
5.0	PROPERTY DESCRIPTION:	
5.1	Land area:	As per sheet attached
5.2	Permissible area of coverage and plinth area of construction:	NA
5.3	Actual area covered and plinth area constructed:	NA
5.4	Type of construction and broad specification:	NA
5.5	Period of construction:	NA
5.6	Estimated future life of the building:	NA
6.0	LEASE AND OCCUPANCY DETAILS:	
6.1	Is land free hold or lease hold?	NA
6.2	If lease hold, the name of lesser / lessee, nature of lease, date of commencement and termination of lease and terms of renewals of lease:	
(a)	Initial premium:	
(b)	Ground rent payable to the lesser in the event of sale / transfer:	
6.3	Does the land fall in area included in the town planning plan of Government and statutory body. If	



	so, particulars:	
6.4	Particulars of tenants / lessees/ licensees etc. and portion occupied by each:	
6.5	If part of the property is occupied by the owner, the area so occupied:	
6.6	Monthly or annual rent / compensation License fee etc. Paid by each. If some data for rents is not accepted, the reason for rejection should be indicated	
6.7	Gross income received from the entire property / monthly / annually:	
7.0	METHOD OF VALUATION:	
7.1	Method adopted:	Land Valuation by Local Guidelines of Collector.
7.2	Reason in support of the method	Since Most of the Land is Encroached hence in absence of clear title this is the best method.
7.3	Any special observation or Qualification	N A
8.0	RATES ADOPTED FOR VALUATION:	
8.1	Reference to sale instances / land rate, data relied on and their relevance:	N A
8.2	Land rates adopted for valuation on the basis of 8.1:	Local Collector Guideline
8.3	Standard plinth area rates adopted plus / minus deviations and correction for building cost index etc:	N A
9.0	PRELIMINARY VALUATION:	
9.1	Value of the property as assessed:	As per Sheet Assessed.
10.0	COMMENTS ON REGD. VALUER'S	As most of the property seems to be encroached, hence ITO is requested that title of property shall be



REPORT/OBJECTION:

made clear before making any Auction

Final Valuation

Having considered all aspects, relevant circumstances, details and evidence available, the Fair Market Value of Different property (As per Annexure's attached)



(Signature)
(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure-

Location:-

Address of property:- Village-Rau, Tehsil-Rau, Indore

S.no.	Khasra no.	Area (ha)	Owner as per MPBhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
1	1349/5	0.573	Not found	4,80,00,000	3,23,04,000	There are no record found for this khasra no. on MP-Bhulekh.
2	1349/5	0.672	Not found	4,80,00,000	3,22,56,000	There are no record found for this khasra no. on MP-Bhulekh.
3	1418/1/1/10/1	0.607	Unit electrical	4,80,00,000	2,91,36,000	As per records of MP-Bhulekh, actual area of this khasra no. is only 0.202 ha. Discrepancy may be addressed.
4	1417 palke & 1418/1/1/14 palke	0.590	Siddhant Infratech Pvt Ltd.	4,80,00,000	2,83,20,000	-
5	1417 palke & 1418/1/1/14 palke	0.590	Siddhant Infratech Pvt Ltd.	4,80,00,000	2,83,20,000	-
6	1418/1/1/12 palke	0.739	Ishwar singh s/o champalal	4,80,00,000	3,54,72,000	-
7	1418/1/1/12 palke	0.738	Ishwar singh s/o champalal	4,80,00,000	3,54,24,000	-
8	1417 palke & 1418/1/1/14 palke	0.590	Siddhant Infratech Pvt Ltd.	4,80,00,000	2,83,20,000	-
9	1417 palke & 1418/1/1/14 palke	0.590	Siddhant Infratech Pvt Ltd.	4,80,00,000	2,83,20,000	-
10	1458/1 palke, 1458/2 palke	0.469	Shesav markental Pvt.Ltd.	4,80,00,000	2,25,12,000	-
11	1418/1/1/3 palke	0.674	Siddhant Infratech Pvt Ltd.	4,80,00,000	3,23,52,000	-
12	1418/1/1/3 palke	0.674	Siddhant Infratech Pvt Ltd.	4,80,00,000	3,23,52,000	-
13	1418/1/1/3 palke	0.575	Siddhant Infratech Pvt Ltd.	4,80,00,000	3,24,00,000	-
14	1456 palke	0.490	M/s Tricon Developers	4,80,00,000	2,35,20,000	-
15	1456 palke	0.490	M/s Tricon Developers	4,80,00,000	2,35,20,000	-
16	1457/1	0.328	Dream Builders & Developers	4,80,00,000	1,57,44,000	-
17	1456 palke	0.490	M/s Tricon Developers	4,80,00,000	2,35,20,000	-
18	1456 palke	0.489	M/s Tricon Developers	4,80,00,000	2,34,72,000	-
19	1458/1 palke, 1458/2 palke	0.470	Shesav markental Pvt.Ltd.	4,80,00,000	2,25,60,000	-
20	1389/3 palke	0.581	Kanchi Realaters Pvt.Ltd.	4,80,00,000	2,78,88,000	The khasra no is wrongly written in reference (i.e. 1389/2) which shall be 1389/3. As the total area given in reference (i.e. 3.484 ha) is matched khasra no.1389/3. Discrepancy may be addressed.



S.no.	Khasra no.	Area (ha)	Owner as per MPBhulekh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Value as per Govt. Guidelines Rates (Rs.)	Remarks
21	1389/3 paiko	0.581	Kanchi Realateris Pvt.Ltd.	4,80,00,000	2,78,88,000	The khasra no is wrongly written in reference (i.e. 1389/2) which shall be 1389/3, As the total area given in reference (i.e. 3.484 ha) is matched khasra no.1389/3. Descrpeny may be addressed.
22	1389/3 paiko	0.580	Kanchi Realateris Pvt.Ltd.	4,80,00,000	2,78,40,000	The khasra no is wrongly written in reference (i.e. 1389/2) which shall be 1389/3, As the total area given in reference (i.e. 3.484 ha) is matched khasra no.1389/3. Descrpeny may be addressed.
23	1389/3 paiko	0.580	Kanchi Realateris Pvt.Ltd.	4,80,00,000	2,78,40,000	The khasra no is wrongly written in reference (i.e. 1389/2) which shall be 1389/3, As the total area given in reference (i.e. 3.484 ha) is matched khasra no.1389/3. Descrpeny may be addressed.
24	1389/3 paiko	0.581	Kanchi Realateris Pvt.Ltd.	4,80,00,000	2,78,88,000	The khasra no is wrongly written in reference (i.e. 1389/2) which shall be 1389/3, As the total area given in reference (i.e. 3.484 ha) is matched khasra no.1389/3. Descrpeny may be addressed.
25	1417 paiko & 1418/1/1/14 paiko	0.590	Siddhant Infratech Pvt Ltd.	4,80,00,000	2,83,20,000	-
26	1389/3 paiko	0.581	Kanchi Realateris Pvt.Ltd.	4,80,00,000	2,78,88,000	The khasra no is wrongly written in reference (i.e. 1389/2) which shall be 1389/3, As the total area given in reference (i.e. 3.484 ha) is matched khasra no.1389/3. Descrpeny may be addressed.
27	1417 paiko & 1418/1/1/14 paiko	0.591	Siddhant Infratech Pvt Ltd.	4,80,00,000	2,83,68,000	-
Total area		15.703	Total Amount in Rs. =		75,37,44,000	



(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure-

Date of valuation:-

Address of property:- Village-Rau, Tehsil-Rau, Indore

S.no.	Khata no.	Area (ha)	Owner as per M@bhulakh	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Valuation Based upon Govt. Guidelines Rates (Rs.)	Remarks
1	1418/1/1/9	1.011	Siddhant Infraztech Pvt Ltd.	4,80,00,000	4,85,28,000	This khasra no. is under village Rau. There is no village named Shafigram
Total area		1.011	Total amount = Rs.		4,85,28,000	



(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

Name of seller:- Golden Forest India Ltd.

Annexure-

Date of valuation:

Address of property:- 8 A, block C, Flat/office no. 202,203,204 second floor, Silver mall, Indore

Sno.	Flat/Office no.	Area (sqm)	Govt. Guideline Rate for rural area Agricultural land (Rs./ Ha.)	Other factors @70% for second floor as per guideline	Valuation Based upon Govt. Guidelines Rates. (Rs.)	Remarks
1	202,203,204	185.874	1,10,000	77,000	1,43,12,268	-
	Total	185.874	Total amount = Rs.		1,43,12,268	



(PRIYANK MITTAL)
District Valuation Officer,
Income Tax Department
Bhopal

231

Subject: 1st Meeting of the Coordination Committee for Valuation (CCV) in Raiganj
Consumer Forum Case [W.P. (C) No.188/2004] Circulation of Minutes and other
relevant documents - reg.

To: delhi ddit lr scc <delhi.ddit.lr.scc@incometax.gov.in>

Cc: dgit lr <dgitlr@incometax.gov.in>

Date: 20/06/23 18:23

From: CASTRO JAYAPRAKASH <usita2-cbdt@gov.in>

ANNEXURE A-9

225.59.2023_DDIT(L&R)(SSC), New Delhi_letter d... (211kB)

Pr. CCIT, Bangalore Report dt. 14.06.2023.pdf (3.2MB)

Pr. CCIT, Bangalore Report dt. 29.05.2023.pdf (4.9MB)

Pr. CCIT, Hyderabad Report.pdf (3.4MB)

Sir,

Please find attached herewith.

With regards,

Dr. Castro Jayaprakash.T,
Under Secretary (ITA-II)
Ministry of Finance
Department of Revenue
Central Board of direct Taxes
North Block, New Delhi
Ph. No.: 011-23095480

F.No.225/59/2023-ITA-II
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 245-A, North Block,
New Delhi, the 5th June. 2023

To,

The DDIT (L&R) (Supreme Court Cell)
Room No. 305 Drum Shaped Building
I.T. Estate, New Delhi – 110002

Sir,

Subject: - 1st Meeting of the Coordination Committee for Valuation (CCV) in Raiganj Consumer Forum Case [W.P. (C) No. 188/2004] Circulation of Minutes and other relevant documents - reg.

Ref.: letter F.No.ADG(L&R)-II/SCC/FTS No /2022/827 dated 20.04.2023.

Kindly refer to the above.

2. In this regard, I am directed to forward herewith the valuation report of the properties alongwith its enclosure in the requisite format, received from O/o Pr.CCIT, Andhra Pradesh & Telangana and Pr.CCIT, Karnataka & Goa region, for necessary action at your end.

Yours faithfully,

Encl: As above.

T. Castro Jayaprakash T.
(Dr. Castro Jayaprakash T.)
Under Secretary, ITA-II
CBDT, New Delhi
E-mail: usita2-cbdt@nic.in

Copy to:

O/o DGIT (L&R), Room No. 414, Drum Shaped Building, I.P. Estate, New Delhi.



प्रधान मुख्य आयकर आयुक्त कार्यालय, कर्नाटक एवं गोवा क्षेत्र, बेंगलुरु
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX,
KARNATAKA & GOA REGION, BANGALORE

केन्द्रीय राजस्व भवन, क्वींस रोड, बेंगलूर-560 001
C. R. BUILDING, QUEEN'S ROAD, BANGALORE - 560 001.
Telephone: 080-22860398 Fax: 080-22860398

फा सं.250/Pr.CCIT/Tech/2023-24

दिनांक/ Dated: 14-06-2023

सेवा में/ To,
The Director (ITA-II),
CBDT, New Delhi.

आदरणीय महोदय/Respected Sir/Madam,

Sub: 1st Meeting of the Coordination Committee for valuation (CCV) in Raiganj Consumer Forum Case [W.P.(C) No. 188/2004] Circulation of Minutes and Other relevant documents-reg.

Ref: 1. Valuation report received from the O/o DVO, Bengaluru in F.No. DVO(B)/TR/463&464/2023-24 dated 13-06-2023.
2. Your Office letter in F.No. 225/59/2023-ITA-II dated 26-04-2023.

कृपया उपर्युक्त का संदर्भ लें// Please refer to the above.

2. Pursuant to CBDT mail dated 26-04-2023, a reference was made to the District Valuation Officer, Bengaluru on 28-04-2023 for valuation of the referred properties and to submit a comprehensive report on the same. In this regard, the interim report pertaining to valuation of 4 properties out of 6 properties in regard to Karnataka & Goa region was submitted vide report dated 29-05-2023.

3. Further, in the remaining 2 proposals, I am directed to forward herewith the details of valuation of the properties in the requisite proforma(enclosed as Annexure A) as per the list provided with your letter cited under Ref(2). I am also directed to forward the reports submitted by Valuation Officer, Bengaluru cited under reference for kind consideration and information.

भवदीया/Yours faithfully,

(सी यमुना / C. YAMUNA)

अपर आयकर आयुक्त (मुख्या.)(तक.)

Addl. Commissioner of Income-tax (HQ.)(Tech.)

कृते प्रधान मुख्य आयकर आयुक्त, बेंगलूर
for Pr. Chief Commissioner of Income-tax, Bengaluru.

Encl: As above



सत्यमेव जयते

GOVERNMENT OF INDIA
Income Tax Department

O/o, District Valuation Officer,
Valuation Cell (Karnataka & Goa)
"A" Wing, 4th Floor, Kendriya Sadan
Koramangala 2nd Block, Bangalore-54,
Email: bangalore.dvo@incometax.gov.in
Dt: 13.06.2023

F.NO. DVO(B)/TR/463&464/2023-24/ 107

To,

Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
Karnataka and Goa Region,
C R Building, Queen's Road,
Bangalore-560001.

Sub: Valuation of Properties in Karnataka and Goa Region as per direction of CBDT vide letter dated 26.04.2023

Ref:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. DVO(B)/Misc/2023-24/24 dated 01.05.2023
3. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
4. F.No. DVO(B)/Misc/2023-24/34 dated 03.05.2023
5. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

In reference to above mentioned letters, kindly find enclosed herewith a Valuation report of the property comprising of -

P-KR-1: Bangarpet Taluk, District Kolar, (Karnataka). (1) Survey No. Old 23, New 83/1, Khasra No. 2451/1-55, sale deed no. 3079/6.1.1998 = 2 Acres. (2) Survey No. Old. 23, New 75, Khasra No. 1162-1, Sale deed No. 3973/26.3.1998 = 2 Acres. 3) Survey No. Old 23, New 77, Sale deed No. 3959/25.3.1998 = 3 Acres. 4) Survey No. Old 23, New 75, Katha No. 1173-1/2072-1, Sale deed No. 3972/26.3.1998 = 2 Acres. 5) Survey No. Old No. 22, New 78, sale deed No. 3979/25.3.1998 = 2 Acres. 6) Survey No. Old 23, New 83, Khasra No. 2451/1-55, sale deed No. 3076/6.1.1998 = 2 Acres. 7) Survey No. Old 23, New 66, Sale deed No. 3077/6.1.1998 = 1 Acre. 8) Survey No. Old 23, New 85/1, 85/2, Sale deed No. 3078/6.1.1998 = 1 Acre. 9) Survey No. Old 23, New 69, sale deed No. 3080/6.1.1998 = 1 Acre. 10) Survey No. Old 23, New 83/1, Sale deed No. 3990/27.3.1998 = 1 Acre.

P-KR-5: Village Doddurapanahalli Plantation Bangarpet at taluk (district Kolar), Karnataka. Khasra No. Old 23, New 69, (1 Acre), 77 (3-0), 78(2-0), Old 23, New 75 (4-0), Old 23, New 66(1-0), Old 23, New 83 (4-0), Old 23, New 85/1, 85/2(1-0), Old 23, New 67(1-0), Total Area 17-0 of in which 0.21 Acre, as on date 13.06.2023 for further necessary action.

Encl: One Valuation report.

Taru
13/06/23

Superintending Engineer cum District Valuation Officer,
Income Tax Department, Bangalore

GOVERNMENT OF INDIA
Income-Tax Department
Valuation Unit, Bangalore

- 1.0 Referring Officer:** Addl. Commissioner of Income Tax (HQ) (Tech)
 O/o The Principal Chief Commissioner of Income Tax,
 Karnataka and Goa Region, Bangalore
- 2.0 Reference Letter No.:** 1. F. No. Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
 2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
 3 F.No/ TRO-2/Appropriate authority/2023-24 dated
 17.05.2023
- 3.0 Purpose:** Valuation of Property on the direction of Hon'ble Supreme
 Court dated 25.04.2023 for auctioning in the case WP (C)
 188/2004
- 4.0 DETAILS:**
- 4.1 Details of Notices issued:**
1. DVO(B)/Misc/2023-24/35 dated 03.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 2. DVO(B)/Misc/2023-24/36 dated 03.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 3. DVO(B)/Misc/2023-24/40 dated 03.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 4. DVO (B)/Misc/2023-24/41 dated 04.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 5. DVO (B)/Misc/2023-24/45 dated 04.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 6. DVO(B)/ Misc/2023-24/51 dated 08.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 7. DVO (B)/Misc/2023-24/71 dated 15.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 8. DVO(B)/Misc/2023-24/72 dated 15.05.23 addressed to Sub Registrar, Bangarapete, Kolar.
 9. DVO(B)/Misc/2023-24/82 dated:23.05.2023 addressed to Tahsildar Bangarapete, Kolar.
- 5.0 Details and documents received from local authorities**
 The Sub Registrar, Bangarpet, provided village index, Encumbrance Certificate, Guideline
 value vide letter no 38/23-24 dated 30.05 2023.
- 6.0 PROPERTY DETAILS:**
P-KR-1: Bangarpet Taluk, District Kolar, (Karnataka). (1) Survey No. Old 23, New 83/1, Khasra
 No. 2451/1-55, sale deed no. 3079/6.1.1998 = 2 Acres. (2) Survey No. Old. 23, New 75, Khasra
 No.1162-1, Sale deed No. 3973/26.3.1998 = 2 Acres. 3) Survey No. Old 23, New 77, Sale deed
 No. 3959/25.3.1998 = 3 Acres. 4) Survey No. Old 23, New 75, Katha No. 1173-1/2072-1, Sale
 deed No. 3972/26.3.1998 = 2 Acres. 5) Survey No. Old No. 22, New 78, sale deed No.
 3979/25.3.1998 = 2 Acres. 6) Survey No. Old 23, New 83, Khasra No. 2451/1-55, sale deed No.
 3076/6.1.1998 = 2 Acres. 7) Survey No. Old 23, New 66, Sale deed No. 3077/6.1.1998 = 1 Acre.
 8) Survey No. Old 23, New 85/1,85/2, Sale deed No. 3078/6.1.1998 = 1 Acre. 9) Survey No.
 Old 23, New 69, sale deed No. 3080/6.1.1998 = 1 Acre. 10) Survey No. Old 23, New 83/1, Sale
 deed No. 3990/27.3.1998 = 1 Acre.
P-KR-5: Village Doddurapanahalli Plantation Bangarpet at taluk (district Kolar), Karnataka.
 Khasra No. Old 23, New 69, (1 Acre), 77 (3-0), 78(2-0), Old 23, New 75 (4-0), Old 23, New 66(1-

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 13/06/23

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As intimated by SRO office, various parcels of the land measuring total 17 acres as mentioned in the above sale deeds had been acquired by Golden projects ltd during period 1997-98 in the village named Doddukurapannahalli Plantation Bangarpet taluk District Kolar, Karnataka. On the basis of documents/sale deeds made available to this office, it is observed that approximately 2 acres of 17 acres of land was envisaged as proposed layout in survey no. 23(old) 83-75(new) and sold to various persons during the period 2009-10 by the representatives of Golden projects ltd. This particular portion of land viz. 2 acres of land is partly developed with most of the plots lying vacant and few residential buildings have been erected. PUC is primarily uncultivated agricultural land fairly levelled and plain with some partly developed and developing layouts, some residential buildings and encroachments existing on PUC on the date of inspection even though notice boards of Hon'ble Supreme court and its committee order is found to be there. (Please refer images as given by Google EarthPro on its imagery dated 16.05.23 enclosed as Enclosure-1 and Google earth imagery dated 13.08.2022 enclosed as Enclosure-2). The competent authority may issue suitable instructions/orders to the concerned District Administration for enquiring and ensuring continuous compliance of orders of Hon'ble Apex court and its committee. Topography of the land is plain with a very mild general slope towards north east side. Considering present condition, PUC does not appear to be fit for cultivation. On the western side of PUC, in the village Doddukurapannahalli Plantation itself, there are many settlements consisting of various residential layouts consisting of majority of residences built on 800-1500 sqft plots and some notably known by the name HP nagar, BEML Nagar, Bharat nagar etc. Three nagar layout is on north western side of the layout. Most of these layouts are meant for middle classes with bare basic facilities. Some houses including Varti layout are also there nearby on the eastern side of PUC. (Please refer Google earth imagery dated 13.08.2022 enclosed as Enclosure-2)

PUC is also located near BEML Hydraulics & Powerline Division which is approximately 0.6 km on the western side opposite of SH95

PUC is located on SH 95 and is near upcoming Bangalore Chennai expressway which is already under construction stage. The expressway will be connected to SH95 (under construction) through a spur which is located approximately 700 m away from the PUC on the eastern side. This will provide a fast and rapid connection to Hoskote, STRR and BIAPPA area of Bangalore. Bangalore Chennai expressway with spur connecting to SH-95 once completed (likely to be completed in 1-1.5 year) will give a great boost to this area as its potentially can

8.0 DESCRIPTION OF PROPERTY

8.1 Brief description of the property along with Ownership History:

7.0 Site Inspection

Inspection was carried out on 30.05.2023 by Undersigned in presence of AVO Shri Anand Koti, JE Shri Sumit Shivraj and Smt. Shanthi V TRO-2 Bangalore, Income Tax Bangalore. The person from Tehsil office Bangarpet taluk who identified the property on the site was Vinay Kumar (7019508653)- the representative of concerned Tehsilidar.

0), Old 23, New 83 (4-0), Old 23, New 85/1, 85/2(1-0), Old 23, New 67(1-0), Total Area 17-0 of in which 0.21 Acre.

be felt from changing morphology, increasing urban usage and general increase/uptrend in sale prices of plots/land parcels.

No information/sale deeds could be provided by concerned SRO for 0.21 acres which seems to be part of 17 acres of above PUC. Hence for valuation purpose, 0.21 acre has been considered as part of 17 acres and has been valued accordingly.

9.0 METHOD

The Development method of valuation has been adopted. Considering the topography, morphology and potentialities of the area, future access to upcoming expressway, uptrend seen in the purchase values of the land and the circumstances of PUC as discussed in the preceding para, the most appropriate method of valuation of this land property is "The Development method" of valuation has been adopted.

This method of valuation of large extent of land is adopted in the situation when the land is ripe for use for building purpose it possesses necessary potentialities for urban use.

The complete procedure to determine the fair market value of the large tracts of land, under this method can be divided into the following steps. Considering the potentiality, circumstances, morphology of PUC and the surrounding areas, divide the area into small plots as follows

1. Determine the area of land required for development work as per municipal bye laws. Deduct this area from the total area of the plot so as to ascertain the area available for development of small size plots.
2. Determine the number of small plots which can be legally carved Guidelines for Valuation of Immovable Properties out from the large tract of land with necessary provisions for infrastructure facilities.
3. Determine the cost of development works eg construction of roads, underground drains, water supply lines, erection of street lights etc. As the total amount of development is not paid to the contractor at the commencement of work so defer it for half of the period of construction at certain rate of interest say to 12%.
4. Ascertain the total sale price of all the small plots of scheme on the valuation date from the comparable sales of small developed plots. As all these small plots cannot be sold at one time, so estimate the time of disposal of all the plots and defer the total sale price for half of the period of the sale @ 12%.
5. From the deferred sale price deduct the following.
 - (i) Present value of the cost of development deferred for half of the period of development along with architect or engineers fee for his supervision and getting the scheme approved.
 - (ii) Incidental charges such as cost of stamps, conversion charges, registration legal cost, cost of advertisement etc.
 - (iii) Developer's profit and risk 15%
6. This amount available after above deductions will represent the value of the large undeveloped plot on the date of valuation.

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13/06/23

10.0 RATES

Based on the deliberations, discussions and circumstances elucidated in the preceding paras. Development method of valuation has been adopted for which the area was divided into small plots as per above methodology in which the total sale price of all the small plots of scheme on the valuation date was ascertained from the comparable sales of small developed plots.

Latest Sale Instances of plots of layouts fairly representing plots situated in all portions of the village 'Doddurapanahalli Plantation' for the month of March-May year 2023 has been considered for development method. List of 19 sale Instance is enclosed as annexure A. Accordingly, rates have been derived as per above methodology.

Since different land classification has been made for agriculture land and water bodies and streams are there in the vicinity hence It is very difficult to ascertain comparable sale instances of large tract of land since cost varies greatly depending upon classification, potentiality, history and locality.

Many sale instances even in case of large tract of land have been concluded at higher rates than the guideline rates with increasing trend (Eg. sale deed 442/2023-24 dt 13.04.2023 746/2023-24 dt 03.05.2023. Both the deals were concluded at the rate of Rs 38 lac per acre). It is observed that some 'sale agreements' have been made for even higher values than concluded sale deeds and revised with new purchasers at same high rate though a significant token amount has been transferred. (Agreement to sell has been at rate of Rs 42.06 lacs per acre).

Similarly, the vacant residential plots which covers significant portion of the village 'Doddurapanahalli Plantation' have been sold mostly above guideline rates with uptrend in sale price.

This shows there is high demand of land in this area and rates are increasing with respect to both large tract of land as well as residential vacant plots.

It is pertinent to mention that PUC is abutting State Highway, holds a very good location, surroundings, potentiality and has relative more advantageous location in comparison to other big land parcels. PUC is also proximate to upcoming Chennai bangalore expressway (as discussed under para 8.1) and has good connectivity with taluka headquarters and there is predominance of residential layouts in adjacent areas. Thus, rate derived from development method Rs 47,56,722 per acre as on date 13.06.2023 seems to be appropriate.

FINAL VALUATION

Based on the above consideration, details and evidence available, taking into account all the material evidence gathered and deliberations made in preceding paras, I estimate the Value of the property under consideration as below: Value of the property as on 13.06.2023 for auctioning off at Rs 47,56,722 per acre X 17 acre = Rs. 8,08,64,276/- (Rupees Eight crore eight lakhs sixty-four thousand two hundred and seventy-six Only)

Enclosure:

1. Details of Sale instances
2. Annexure-I (abstract of cost) & II (development cost)
3. Google Earth Pro on its imagery dated 16.05.2023
4. Google Earth Imagery dated 13.08.2022

Tarun
13/06/23

(Tarun Mittal)
Superintending Engineer cum District Valuation Officer
Income Tax Department, Bangalore

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[illegible]

ABSTRACT OF COST

Order & Act:	Under direction of Hon'ble Supreme Court in WP (C) 188-2004		
Assessing Officer:	Addl. Commissioner of Income Tax (HQ) (Tech) O/o The Principal Chief Commissioner of Income Tax		
Reference	1. F. No. Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023 2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023 3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023		
Property Details:	P-KR-1: Bagpet Taluk, District Kolar, (Karnataka). (1) Survey No. Old 23, New 83/1, Khasra No. 2451/1-55, sale deed no. 3079/6.1.1998 = 2 Acres. (2) Survey No. Old. 23, New 75, Khasra No.1162-1, Sale deed No. 3973/26.3.1998 = 2 Acres (3) Survey No. Old 23, New 77, Sale deed No. 3959/25.3.1998 = 3 Acres. 4) Survey No. Old 23, New 75, Katha No. 1173-1/2072-1, Sale deed No. 3972/26.3.1998 = 2 Acres. 5) Survey No. Old No. 22, New 78, sale deed No. 3979/25.3.1998 = 2 Acres. 6) Survey No. Old 23, New 83, Khasra No. 2451/1-55, sale deed No. 3076/6.1.1998 = 2 Acres, 7) Survey No. Old 23, New 66, Sale deed No. 3077/6.1.1998 = 1 Acre. 8) Survey No. Old 23, New 85/1,85/2, Sale deed No. 3078/6.1.1998 = 1 Acre 9) Survey No. Old 23, New 69, sale deed No. 3080/6.1.1998 = 1 Acre. 10) Survey No. Old 23, New 83/1, Sale deed No. 3990/27.3.1998 = 1 Acre. P-KR-5: Village Doddurapanahalli Plantation Bangarpet at taluk (district Kolar), Karnataka. Khasra No. Old 23, New 69, (1 Acre), 77 (3-0), 78(2-0), Old 23, New 75 (4-0), Old 23, New 66(1-0), Old 23, New 83 (4-0), Old 23, New 85/1, 85/2(1-0), Old 23, New 67(1-0), Total Area 17-0 of in which 0.21 Acre		
Date of Valuation =			
Area of land =	17 acre viz.	68796.63	Sqm
Saleable Land Area as per approved Layout Plan for development works such as Roads, Parks, Drains etc= 41292.94 sqmt ie 60% of total land**	(X)	41277.98	Sqm
Average Price of small plots in the locality (Y)	Rs.	5410	Per Sqm
Period of development		2	Years
Cost of Development (Z)	Rs.	7,07,57,479.00	
Period of Sale		3	Years
Architect Fees		2%	
Developer Profit		15%	
Legal, Brokerage, Conversion charges, Stamp & Registration, Advertisement Charges etc.		8%	
Present Value of Re 1 @12% rate of interest payable at the end of		12%	
0 year	0.89285		
0.5 year	0.84503		
Net area of available for sale (X)		41277.98	Sqm
Average Price of small plots in the locality (Y)	Rs	5410	Per Sqm
Cost of Land available for sale= (X)*(Y)	Rs	22,33,13,872	(A)
Deferred (A) for 1.5 year being at the rate 50% of total sale period of 3 years @12% p.a.	Rs	18,87,06,921	(B)
Deductions			
Cost of Development=	Rs	7,07,57,479	
Deferring it @12% Per Annum for 1 year being 50% of time period of Development=	Rs	6,31,76,523	
Architect Fees @2%	Rs	12,63,530	
Legal charges, Stamp & Registration & Advertisement charges @8% of (B)	Rs	1,50,96,554	
Developer Profit @15% of (B)	Rs	2,83,06,038	
Total Deductions	Rs	10,78,42,645	(C)
Net Land Cost= (B)-(C)	Rs	8,08,64,276	
Total Land Area		68796.63	Sq m
and Rate Per Sqmt =	Rs	1,175	Per Sqm
and Rate Per Acre =	Rs	47,56,722	Per Acre

Note: **As per clause 2 A on page 42 Regulations for Residential Development Plan (Sital Area > 10000 sq m) in Zonal Regulations for Kolar Local Planning Area prepared under the clause (iii) of sub section (2)(ii) of section 12 of the Karnataka Town and Country Planning Act, 1961

Tax
13/06/23
SE cum DVO, Income tax Department, Bangalore

DEVELOPMENT COST					
Section & Act:	Under direction of Hon'ble Supreme Court in WP (C) 188-2004				
Assessing Officer:	Addl. Commissioner of Income Tax (HQ) (Tech) O/o The Principal Chief Commissioner of Income Tax				
Reference	1. F. No. Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023 2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023 3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023				
Property Details:	P-KR-1: Bagpet Taluk, District Kolar, (Karnataka). (1) Survey No. Old 23, New 83/1, Khasra No. 2451/1-55, sale deed no 3079/6.1.1998 = 2 Acres. (2) Survey No. Old. 23, New 75, Khasra No. 2162-1, Sale deed No. 3973/26.3.1998 = 2 Acres. 3) Survey No. Old 23, New 77, Sale deed No. 3959/25.3.1998 = 3 Acres. 4) Survey No. Old 23, New 75, Katha No. 1173-1/2072-1, Sale deed No. 3972/26.3.1998 = 2 Acres. 5) Survey No. Old No. 22, New 78, sale deed No. 3979/25.3.1998 = 2 Acres. 6) Survey No. Old 23, New 83, Khasra No. 2451/1-55, sale deed No. 3076/6.1.1998 = 2 Acres. 7) Survey No. Old 23, New 66, Sale deed No. 3077/6.1.1998 = 1 Acre. 8) Survey No. Old 23, New 85/1,85/2, Sale deed No. 3078/6.1.1998 = 1 Acre. 9) Survey No. Old 23, New 69, sale deed No. 3080/6.1.1998 = 1 Acre. 10) Survey No. Old 23, New 83/1, Sale deed No. 3990/27.3.1998 = 1 Acre. P-KR-5: Village Doddurapanahalli Plantation Bangarpet at taluk (district Kolar), Karnataka. Khasra No. Old 23, New 69, (1 Acre), 77 (3-0), 78(2-0), Old 23, New 75 (4-0), Old 23, New 66(1-0), Old 23, New 83 (4-0), Old 23, New 85/1, 85/2(1-0), Old 23, New 67(1-0), Total Area 17-0 of in which 0.21 Acre				
Date of Valuation =	Area of Land = 17 Acre	740520 SQFT		68796.63 SQMT	
Sl. No.	DESCRIPTION OF ITEM	QUANTITY	UNIT	RATE(In Rs.)	Amount
1	Internal Roads and Paths				
1.1	Internal road with WBM and bituminous top	68796.63	Sqm	175.00	1,20,39,410.00
2	Sewers	68796.63	Sqm	165.00	1,13,51,444.00
3	Water Supply	68796.63	Sqm	65.00	44,71,781.00
4	Storm Water Drains	68796.63	Sqm	130.00	89,43,562.00
5	WATER TANK RCC				
5.1	Over head tank up to staging height 20 meter	150000	Lit	30.00	45,00,000.00
5.2	Underground Septic Tank	300000	Lit	18.00	54,00,000.00
6	Street Lighting with Fluorocent Lamps	68796.63	Sqm	250.00	1,03,19,495.00
	TOTAL				5,70,25,692.00
	Add Cost Index for Kolar over PAR 2019	24.08%			1,37,31,787.00
			(Z)	Rs.	7,07,57,479.00

Tax
13/06/23

SE cum DVO, Income tax Department, Bangalore

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Google Earth Imagery date: 5/16/23

Google Earth Imagery date: 5/16/23

ANNEXURE A

S.No.	Pr.CCIT(CCA) Region	Property Details	S.No. of the Property	Property Description	Valuation	Remarks
1	Karnataka & Goa	Land in Bangarpet Taluk, District Taluk	1	P-KR-1: Bangarpet Taluk, District Kolar, (Karnataka). (1) Survey No. Old 23, New 83/1, Khasra No. 2451/1-55, sale deed no. 3079/6.1.1998 = 2 Acres. (2) Survey No. Old. 23, New 75, Khasra No. 1162-1, Sale deed No. 3973/26.3.1998 = 2 Acres. 3) Survey No. Old 23, New 77, Sale deed No. 3959/25.3.1998= 3 Acres. 4) Survey No. Old 23, New 75, Katha No. 1173-1/2072-1, Sale deed No. 3972/26.3.1998 = 2Aces. 5) Survey No. Old No. 22, New 78, sale deed No. 3979/25.3.1998 = 2 Acres. 6) Survey No. Old 23, New 83, Khasra No. 2451/1-55, sale deed No. 3076/6.1.1998 = 2 Acres. 7) Survey No. Old 23, New 66, Sale deed No. 3077/6.1.1998 = 1 Acre. 8) Survey No. Old 23, New 85/1,85/2, Sale deed No. 3078/6.1.1998 = 1 Acre. 9) Survey No. Old 23, New 69, sale deed No. 3080/6.1.1998 = 1 Acre. 10) Survey No. Old 23, New 83/1, Sale deed No. 3990/27.3.1998 = 1 Acre.	Rs. 8,08,64,276	Valuation report received from the O/o DVO, Bengaluru in F.No. DVO(B)/TR/463&464/20 23-24 dated 13-06-2023.
2	Karnataka & Goa	Village Doddurapanahalli Plantation Bangarpet Taluk District Kolar, Karnataka	6	P-KR-5: Village Doddurapanahalli Plantation Bangarpet at talk (district Kolar), Karnataka. Khasra No. Old 23, New 69, (1 Acre), 77 (3-0), 78(2-0), Old 23, New 75 (4-0), Old 23, New 66(1-0), Old 23, New 83 (4-0), Old 23, New 85/1, 85/2(1-0), Old 23, New 67(1-0), Total Area 17-0 of in which 0.21 Acre, as on date 13.06.2023 for further necessary action.		Valuation report received from the O/o DVO, Bengaluru in F.No. DVO(B)/TR/463&464/20 23-24 dated 13-06-2023.



प्रधान मुख्य आयकर आयुक्त कार्यालय, कर्नाटक एवं गोवा क्षेत्र, बंगलुरु
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME-TAX,
KARNATAKA & GOA REGION, BANGALORE

केन्द्रीय राजस्व भवन, क्वींस रोड, बंगलुरु-560 001
C. R. BUILDING, QUEEN'S ROAD, BANGALORE - 560 001.
Telephone: 080-22860398 Fax: 080-22860398

फा सं.250/Pr.CCIT/Tech/2023-24

दिनांक/ Dated: 29-05-2023

सेवा में/ To,
The Director (ITA-II),
CBDT, New Delhi.

आदरणीय महोदय/Respected Sir/Madam,

Sub: 1st Meeting of the Coordination Committee for valuation (CCV) in Raiganj Consumer Forum Case [W.P.(C) No. 188/2004] Circulation of Minutes and Other relevant documents-reg.

- Ref: 1. Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./897/2023-24/85 dated 25-05-2023.
2. Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./898/2023-24/86 dated 25-05-2023.
3. Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./900/2023-24/87 dated 25-05-2023.
4. Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./899/2023-24/88 dated 25-05-2023.
5. Your Office letter in F.No. 225/59/2023-ITA-II dated 26-04-2023.

कृपया उपर्युक्त का संदर्भ लें।/ Please refer to the above.

2. Pursuant to CBDT mail dated 26.04.2023, a reference was made to the District Valuation Officer, Bengaluru on 28-04-2023 for valuation of the referred properties and to submit a comprehensive report on the same. In this regard, I am directed to forward herewith the valuation of the properties(enclosed as Annexure A) as per the list provided with your letter cited under Ref(5). I am also directed to forward the reports submitted by Valuation Officer, Bengaluru cited under reference for kind consideration and information.

भवदीया/Yours faithfully,

(सी यमुना / C. YAMUNA)

अपर आयकर आयुक्त (मुख्या.)(तक.)

Addl. Commissioner of Income-tax (HQ.)(Tech.)

कृते प्रधान मुख्य आयकर आयुक्त, बंगलुरु
for Pr. Chief Commissioner of Income-tax, Bengaluru.

Encl: As above

ANNEXURE A

S.No.	Pr.CCIT(CCA) Region	Property Details	S.No. of the Property	Property Description	Valuation	Remarks
1	Karnataka & Goa	SF-A-5 Block 'A' situated at Sultanpalya, Bangalore	3	Flat bearing No SF-A5 known as SF-A-25, PID 95-1-34/25 in the second floor in the apartment building known as "Southern Residency", Corporation No. 34, Sultanpalya, Bangalore.	Rs. 52,90,160/-	Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./900/2023-24/87 dated 25-05-2023.
2	Karnataka & Goa	Flat No. SI, Second Floor, Albert Street, Bangalore.	4	"Albert Court" bearing Flat No. S1 in the second floor, situated at Albert Street, Bangalore	Rs. 66,49,763	Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./898/2023-24/86 dated 25-05-2023.
3	Karnataka & Goa	Flat No. 601, Lalbagh Road, Doddamvalli, Bangalore	5	"Ranka Park Apartments" bearing Flat No. 601, Building No. 6, situated in the Ground Floor, Lalbagh Road, Bangalore	Rs. 1,29,13,720	Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./897/2023-24/85 dated 25-05-2023.
4	Karnataka & Goa	Corporation No. 81, SF-A-4, situated at Sultanpalya, Bangalore	2	No. SF-A4 known as SF-A 24 PID No. 95-1-34/24 in the second floor in the apartment building known as "Southern Residency", Corporation No. 34, Sultanpalya, Bangalore	Rs. 53,81,600	Valuation report received from the O/o VO, Bengaluru in F.No. VO(B)/Misc./899/2023-24/88 dated 25-05-2023.

GOVERNMENT OF INDIA
Income Tax Department

सत्यमेव जयते

O/o. Valuation Officer,
Valuation Cell (Karnataka & Goa)
"A" Wing, 4th Floor, Kendriya Sadan
Koramangala 2nd Block, Bangalore-34.
Email: bangalore.vo@incometax.gov.in

F.NO. VO(B)/Misc./897/2023-24/ 85

Dt : 25.05.2023.

To,

✓ Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
Karnataka and Goa Region,
C R Building, Queen's Road,
Bangalore-560001.

Sub: Valuation of Properties in Karnataka and Goa Region as per direction of CBDT vide letter dated 26.04.2023

Ref:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. DVO(B)/Misc/2023-24/24 dated 01.05.2023
3. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
4. F.No. DVO(B)/Misc/2023-24/34 dated 03.05.2023
5. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

In reference to above mentioned letters, kindly find enclosed herewith Valuation report of the property "RANKA PARK APARTMENTS" bearing Flat No. 601, Building No. 6, situated in the Ground floor, Lalbagh road, Bangalore, as on date 25.05.2023 for further necessary action.

Encl: One Valuation report.

Vall
25/05/2023
Valuation Officer,
Income Tax Department,
Bangalore

Copy to :

1. The District Valuation Officer, Income Tax Department, Bangalore, for kind information please.

✓
Valuation Officer,
Income Tax Department,
Bangalore



सत्यमेव जयते

GOVERNMENT OF INDIA

Valuation Unit, Income Tax Department, Bangalore

VALUATION REPORT

No: 62:08:897:129.13:560027

By
Valuation Officer,
Income Tax Department,
Bangalore.

Property: "RANKA PARK APARTMENTS" bearing Flat No. 601, Building No.6, Situated in the Ground floor, Lalbagh Road, Bangalore.

Section & Act: Under direction of Hon'ble Supreme Court in WP (C) 188-2004

Referring Officer Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,

Reference Letter No:

1. Letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

GOVERNMENT OF INDIA
Income-Tax Department
Valuation Unit, Bangalore

- 0.1 Referring Officer:** Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
- 0.2 Reference Letter No.**
1. F. No. Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
 2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
 3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023
- 0.3 Purpose** Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04 2023 for auctioning in the case WP (C) 188/2004
- 1.0 DETAILS:**
- 1.1 Details of Notices issued**
- 1 DVO(B)/Misc/2023-24/37 dated 03.05.2023 addressed to the Sub Registrar, Chamaraipet, Bangalore.
 - 2 DVO(B)/Misc/2023 24/42 dated 04.05.2023 addressed to the Sub Registrar, Chamaraipet, Bangalore.
 3. DVO(B)/Misc/2023-24/68 dated 15.05.2023 addressed to the Sub Registrar, Shanthinagar, Bangalore.
 4. Letter addressed to the Sub Registrar, Chamaraipet, Bangalore dated: 19.05.2023.
- 1.2 Details and documents received from local authorities:**
The Sub registrar, Chamrajpet, Bangalore provided the village index containing sale transactions and guideline values vide letter No.113/2023-24 dated: 19.05.2023.
- 2. PROPERTY DETAILS** "RANKA PARK APARTMENTS" bearing
Flat No. 601, Building No. 6, situated in the
Ground Floor, Lalbagh Road, Bangalore.
- 3.0 DESCRIPTION OF PROPERTY**
- 3.1 Brief description of the property along with Ownership History**
As per details and documents provided by the Sub Registrar and data collected by then DVO earlier in 2018-19, the property was acquired by the Golden Forests (India) Ltd. through sale deed No. 182/1994-95, Volume No.1867, pages 44-62 of Book-1, registered on 31.05.1994 in the office of the Sub-Registrar, Basavanagudi, Bangalore.

M/s. Golden Forest (India) Limited represented by Shri D. Purushotham, South Delhi-110024 sold the property to Shri. N.C. Keshav Rao for sale consideration of 49,00,000/- on 03.08.2013 through sale deed no. 3954/2013-14.

Warrant of possession was issued by office of the Chairman Committee-Golden Forests (India) Ltd. (appointed by the Hon'ble Supreme Court of India) Bungalow No. 16, Sector-4, Chandigarh vide letter no. COM/CHD/P-KR-3&4/2015/48 dated 02.03.2015.

Inspection and identification was carried out on 20.09.2018 by then DVO in presence of then JE Shri. D Manjunath and then ARO, BBMP Bangalore, Shri. Lingaiah who identified the said flat. The flat situated at ground floor of a multistoried apartment building namely "RANKA PARK APARTMENTS" was earlier used for commercial purpose. During identification, Shri. R. Balakrishnan (IPS Retd.), Secretary of owners Welfare association of the apartment had also informed in writing vide letter no. RPOWA/Legal/Unit601/18-19 dated 21.09.2018 that the property under consideration was used for commercial purpose.

The apartment is situated in a well-developed commercial area with mixed usage for residential purpose. The premises is abutting the Mission Road, situated near Richmond circle and is around 4 km away from the Majestic City bus stand and Majestic Railway station. Other amenities like Hospital, Schools, Colleges (including St. Joseph College) and local bus stops are within easy reach. Considering the prime location of the premises, the building spaces at the ground floor are being used for commercial purposes.

3.2 Built-up area and specification of the Flat

As per the sale deed, the super built up area is 1160 sq.ft. which includes proportionate share in common areas such as passages, lobbies, lifts, service and common areas and facilities in the property measuring an extent of about 0.492% of total land area of 125000 sq. ft. and one car parking space in the basement floor.

4. METHOD

The method of "Comparable sale instance for relevant period" of valuation has been adopted. The area is well developed and stable area and lies in the heart of the city near to Richmond Circle. Considering the commercial potentialities of the locality and the situation of the apartment, people tend to hold the properties and very few sale instances have occurred in last few years. On the basis of the documents made available by the SRO, only one sale instance (which was of residential apartment) has occurred in the premises in the last year on 06.05.22 vide sale deed no. CMP 1021/22-23 which was much higher than the guideline value which is due to the economic potentiality and prestige value of the place, has occurred in recent years. Previous to that, on the basis of the documents made available by the SRO any other sale instance in the said premises had occurred 5.25 years back in 2018 (09.02.2018) and 2017 (14.07.2017).

5. RATES

Unit rate: Based on the deliberations, discussions and circumstances elucidated in the preceding paras, last sale instance (on prorata basis) (Annexure- 1 & 2) has been taken as the basis for the arriving at the valuation of the property. Also, due weightage has been given to

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the commercial aspect of PUC as per head office of the Guidelines published by Government of Karnataka.

Since there is only single sale instance in last four years in that premises and this the sale instance (Rs. 8398 per sq. ft. excluding car parking rate) is much higher than guideline value (Rs. 6756 per sq. ft. excluding car parking rate) and PUC is a property meant for auctioning off, so no time factor consideration has been taken into account and the discovered price through this last sale deed instance has been considered.

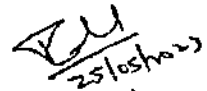
6. FINAL VALUATION

Based on the above consideration, details and evidence available, taking into account all the material evidence gathered, I estimate the Value of the property under consideration as below:

Value of the property for auctioning as on 25.05.2023 at Rs. 1,29,13,720 /- (Rupees One Crore Twenty Nine Lacs Thirteen Thousand Seven Hundred and Twenty Only)

Enclosure: 1. Annexure-I (Details of valuation)

2. Details of Sale Instance


25/05/2023
Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

1. Property	RANKA PARK APARTMENTS bearing Flat No. 601, Building No. 6, Situated in the Ground floor, Lalbagh Road, Bangalore
2. Purpose & Act	Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004.
3. Date of valuation	As on 25.05.2023

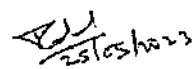
DETAILS OF VALUATION

- a. Total Super built up area (as per records) = 1160 sq. ft. (A)
(including proportionate share in common areas such as passages, lobbies, lifts, service and common areas and facilities in the property measuring an extent of about 0.492% of total land area of 125000 sq. ft.)
- b. Rate arrived after taking commercial aspects of PUC = Rs. 10,917 per sq. ft. (B)
- c. Market Value (A x B) = 1160×10917 = Rs. 1,26,63,720/-
- d. Car Parking Value as per guideline published by Govt. of Karnataka = Rs. 2,50,000/-

Total = Rs. 1,26,63,720 + Rs. 2,50,000

= Rs. 1,29,13,720 /-

THE VALUE OF THE PROPERTY FOR AUCTIONING AS ON 25.05.2023 = Rs. 1,29,13,720 /-


Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

SALE INSTANCE DETAILS

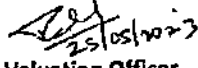
ANNEXURE-2

In the case of: M/s Golden Forests (India) Ltd. under direction of Hon'ble Supreme Court in WP (C) 188-2004

Property: RANKA PARK APARTMENTS bearing Flat No.601, Building No.6,
Situating in the Ground floor, Lalbagh Road, Bangalore, Area = 1160 sq. ft.

Date of valuation: As on 25.05.2023

Details	SIP-1
SIP Property	3 bedroom residential Flat No. 612 in Building No. 6, Ranka Park Apartments, Lalbagh Road, Bangalore
Document No.	CMP 1021/22-23
Date of sale	06-05-2022
Seller	Mr. Karthik Shankar
Purchaser	Mr. Sukumar Sakthivel
Area in Sqft	1280
Total Sale Consideration	11000000


Executive Engineer cum Valuation Officer,
Income Tax Department,
Bangalore

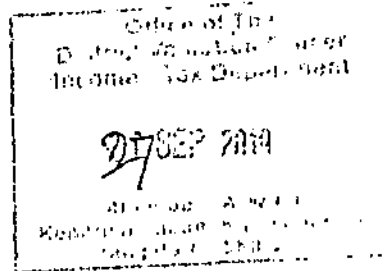


GOVERNMENT OF KARNATAKA
DEPARTMENT OF STAMPS AND REGISTRATION
OFFICE OF THE SUB-REGISTRAR INDIRANAGAR
No. 22 & 44, B.D.A. Shopping Complex, Domlur, Bangalore-560071.

No. SRO/INDIRA/ 164 /2019-20 / 647

Date: 25.09.2019

To,
District Valuation Officer,
Office of the District Valuation Officer,
Valuation Cell, (Karnataka & Goa Region)
'A' Wing, 4th Floor, Kendriya Sadan,
Koramanagala,
Bengaluru-560034.



Respected Sir,

Sub: Providing the Market Valuation information.

Ref: Your office letter F. No. DVO(B)/Misc/2019-20/1381,
Dated : 23.09.2019.

With respect to the above subject and reference letter, we are here by forwarding the Fair Market Value as per Notification No. ಸೋ.ಮು/ಸಿವಿಪಿ/485/2017-18, ಬೆಂಗಳೂರು, Dated: 05-12-2018 comes into existence from Dated:01.01.2019, for the Property bearing Flat No. S-1, II floor, Albert Court, Corporation No. 2/4, Albert Street, Bangalore. as below, and enclosing the EC of the same property. ✓

Name of the area	Sital Rate in Sq.Mtr	Apartment Rate in Sq. Mtr (Ready reckoner)
Albert Street	Rs. 71700/-	Rs. 59000/-

. This is for your kind information.

Senior Sub-Registrar
Indiranagar, Bangalore.
ಇಂದಿರಾನಗರ ಬೆಂಗಳೂರು

ಬೆಂಗಳೂರು ಮಹಾನಗರ ಪಾಲಿಕೆ

BANGALORE MAHANAGARA PALIKE

ಕಂದಾಯ ಇಲಾಖೆ / Revenue Department / ಖಾತಾ ನಕಲು / KHATHA

ಆಸ್ತಿ ಗುರುತಿನ ಸಂಖ್ಯೆ / Property ID No : 76-26-2/4

01	ಕ್ರಮ ಸಂಖ್ಯೆ KE Number	--
02	ರಸ್ತೆಯ ಹೆಸರು / Road Name	ALBERT STREET
03	ಹೊಸದಾದ / New Municipal No., ಹಳೆಯದು / Old Municipal No.	2/4
04	ನಿವೇಶನ ಉಳಿತ / Sital Area (Sq.ft)	
05	ವಾರ್ಡ್ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು / Ward Number and Ward Name	75/RICHMOND TOWN
06	ಕಟ್ಟಡದ ಉಳಿತ / Buildup Area (Sq.ft)	1176.0
07	ಮಾಲೀಕರ ಹೆಸರು / Owners Name	BHARAT NANDA & TARUNA NANDA - FORFIETED BY GOVT OF KARNATAKA
08	ಖಾಲಿ ನಿವೇಶನದ ವಾರ್ಷಿಕ ಮೌಲ್ಯ / Vacant Land ARV	
09	ವಾಸಗೀತೆಗಾಗಿ ಉಪಯೋಗ ವಾರ್ಷಿಕ ಮೌಲ್ಯ / Residential ARV	Rs 33870.00
10	ವಾಸಗೀತೆಗಾಗಿ ಉಪಯೋಗ ವಾರ್ಷಿಕ ಮೌಲ್ಯ / Non-Residential ARV	
11	ಕರಿಯ ದರ / Rate of Tax: 25% on Non-Residential ARV/ ವಾಸಗೀತೆಗಾಗಿ ವಾರ್ಷಿಕ ಮೌಲ್ಯದ ಮೇಲೆ 25% 20% on Residential/ Vac. Land ARV/ ಹಾಸಿ / ಖಾಲಿ ನಿವೇಶನದ ವಾರ್ಷಿಕ ಮೌಲ್ಯದ ಮೇಲೆ 20%	NR-ARV: --- R-ARV: Rs 6774.00 VL-ARV: ---
12	ಕಂದಾಯದ ಬೇಡಿಕೆ / Property Tax Demand	Rs 6774.00
13	ಒಟ್ಟು ಉಪಕರ: 34% / Total Cess: 34%	Rs. 2303.00
14	ಒಟ್ಟು ಬೇಡಿಕೆ / Total Tax	Rs. 9077.00
15	ಕಂದಾಯ ನಿಗದಿ ಮಾಡುವ ಅಧಿಕಾರಿಯ ರಹಸ್ಯ / Signature of the Concerned Assessor	
16	ಕಡ್ಡಿ ಪಾಸ್ ಬಾಕಿ ಪ್ರಸ್ತುತದಲ್ಲಿರುವ ಕ್ರಮ ಸಂಖ್ಯೆ / SI No in the Mutation Register	MR/255/06-07
17	ಜಾರಿಗೆ ಬರುವ ತಾರೀಖು / Effective Date	01-04-2006
18	ಮೇಲ್ಮನೆಯ ವೆಚ್ಚ / Improvement Charges	
19	ಪರಿಶೀಲನೆ / Remarks	

Username: T Narayanaswamy Location:Shantinagar Counter1

No Of Printed Copies	Total Amount

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GOVERNMENT OF INDIA
Income Tax Department

O/o. Valuation Officer,
Valuation Cell (Karnataka & Goa)
"A" Wing, 4th Floor, Kendriya Sadan
Koramangala 2nd Block, Bangalore-34.
Email: bangalore.vo@incometax.gov.in

F.NO. VO(Ib)/Misc/898/2023-24/ 26

Dt : 25.05.2023.

To,

✓ Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
Karnataka and Goa Region,
C R Building, Queen's Road,
Bangalore-560001.


Sub: Valuation of Properties in Karnataka and Goa Region as per direction of CBDT vide letter dated 26.04.2023

Ref:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. DVO(B)/Misc/2023-24/24 dated 01.05.2023
3. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
4. F.No. DVO(B)/Misc/2023-24/34 dated 03.05.2023
5. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023


In reference to above mentioned letters, kindly find enclosed herewith Valuation report of the property "ALBERT COURT" bearing Flat No. S1 in the second floor, situated at Albert Street, Bangalore, as on date 25.05.2023 for further necessary action.

Encl: One Valuation report.


Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

Copy to :

1. The District Valuation Officer, Income Tax Department, Bangalore, for kind information please.


Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore



सत्यमेव जयते

GOVERNMENT OF INDIA
Valuation Unit, Income Tax Department, Bangalore

VALUATION REPORT

No: 62:08:898:66.49:560025

By
Valuation Officer,
Income Tax Department,
Bangalore.

Property: "ALBERT COURT" bearing Flat No. S1 in the second floor, situated at Albert Street, Bangalore.

Section & Act: Under direction of Hon'ble Supreme Court in WP (C) 188-2004

Referring Officer Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,

Reference Letter No:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

GOVERNMENT OF INDIA
Income-Tax Department
Valuation Unit, Bangalore

- 0.1 Referring Officer:** Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
- 0.2 Reference Letter No.:**
1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
 2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
 3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023
- 0.3 Purpose:** Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004
- 1.0 DETAILS**
- 1.1 Details of Notices issued:**
1. DVO(B)/Misc/2023-24/38 dated 03.05.2023 addressed to the Sub Registrar, Shivajinagar, Bangalore.
 2. DVO(B)/Misc/2023-24/44 dated 04.05.2023 addressed to the Sub Registrar, Shivajinagar, Bangalore.
 3. DVO(B)/Misc/2023-24/69 dated 15.05.2023 addressed to the Sub Registrar, Shivajinagar, Bangalore.
- 1.2 Details and documents received from local authorities**
The Sub registrar, Shivajinagar, Bangalore provided sale transactions vide letter No. SRO/SHV/64/2023-24 dated: 15.05.2023.
- 2. PROPERTY DETAILS:** "ALBERT COURT" bearing Flat No. 51 in the second floor, situated at Albert Street, Bangalore.
- 3.0 DESCRIPTION OF PROPERTY**
- 3.1 Brief description of the property along with Ownership History**
As per details and documents provided by the Sub Registrar and data collected by then DVO earlier in 2018-19, the property was acquired by the Golden Forests (India) Ltd., through sale deed No. 1928/94-95, Volume-3617, pages 163 to 168 of Book-1, registered on 16.09.1994 in the office of the Sub-Registrar, Shivajinagar, Bangalore. M/s. Golden Forest (India) Limited represented by Mr. B Ramu, Ashoknagar, Bangalore-560025 sold the property to Shri. K. Hemanth Rao for sale consideration of 15,00,000/- on 08.11.2004 through sale deed no. 4029/2004-05. Further, Shri. K. Hemanth Rao, sold the property to Ms. Trupti Ramachandra for sale consideration of 16,00,000/- on 08.03.2006 through sale deed no. 5597/2005-06. Later, the property was sold by to Ms. Trupti Ramachandra to Mr. Bharat Nanda for sale consideration of 37,51,000/- on 13.06.2012 through sale deed no. 664/2012-13.

Warrant of possession was issued by office of the Chairman Committee-Golden Forests (India) Ltd. (appointed by the Hon'ble Supreme Court of India) Bungalow No. 16, Sector-4, Chandigarh vide letter no. COM/CHD/P-KR-3&4/2015/48 dated 02.03.2015. Inspection and identification was carried out on 20.09.2018 by then DVO in presence of then JE Shri. D Manjunath and then ARO, BBMP Bangalore, Shri. Basavaraj who identified the said flat.

The flat situated at second floor of apartment building namely "ALBERT COURT" having only 6 units. It has mixed usage of commercial as well as residential purpose. The premises is near Hosur Road close to Shoolay circle and around 4.5 km away from the Majestic City bus stand and Majestic Railway Station. Other amenities like Hospital, Schools, Colleges and local bus stops are within easy reach.

3.2 Built-up area and specification of the Flat

As per the sale deed, the super built up area is 1176.32 sq. ft. together with one covered car parking space in the basement floor.

4. METHOD

The method of "Guide line rates issued by local Authorities for relevant period" of valuation has been adopted. The area is well developed and stable area and lies in the heart of the city near to Shoolay Circle. The locality has buildings on different plots having dense cluster of flats having different specifications and built during different period of time hence flat situated in one building is not comparable to flat situated on other plot. Considering the demographics and urban morphology of the locality, people tend to hold the properties until unless they demolish and construct a new building with latest specifications and latest amenities. PUC is having old type of elevator lift with grills. PUC is used for residential purpose as per Khatha extract and property tax receipt (enclosed). On the basis of the documents made available by the SRO Shivajinagar vide email dated 22.05.23, no sale instance has occurred for last several years in Albert court in which PUC is situated which consist of only six apartments.

5. RATES

Unit rate: Based on the deliberations, discussions and circumstances elucidated in the preceding paras, Guide line rates (Rs. 59000/- per sq. m.) intimated by SRO Indiranagar vide letter no. SRO/Indira/164/2019-20/647 (enclosed) dated 25.09.2019 has been taken as the basis for the arriving at the valuation of the property for auctioning.

6. FINAL VALUATION

Based on the above consideration, details and evidence available, taking into account all the material evidence gathered, I estimate the Value of the property under consideration as below:
Value of the property for auctioning as on 25.05.2023 at Rs. 66,49,763/- (Rupees Sixty Six Lacs Forty Nine Thousand Seven Hundred and Sixty Three Only)

Enclosure: 1. Annexure-I (Details of valuation)


25/05/2023
Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

1. Property	"ALBERT COURT" bearing Flat No. S1 in the second floor, situated at Albert Street, Bangalore
2. Purpose & Act	Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004.
3. Date of valuation	As on 25.05.2023

DETAILS OF VALUATION

- a. Total Super built up area (as per records) = 1176.32 sq. ft. (A)
(including proportionate share in common areas, balconies, passages, lobbies, staircases and other areas of common use)
- b. Rate arrived as intimated by SRO = Rs. 5483 per sq. ft. (B)
- c. Market Value (A x B) = 1176.32 x 5483 = Rs. 64,49,763/-
- d. Car Parking Value as per guideline published by Govt. of Karnataka = Rs. 2,00,000/-

Total = Rs. 64,49,763 + Rs. 2,00,000

= Rs. 66,49,763/-

THE VALUE OF THE PROPERTY FOR AUCTIONING AS ON 25.05.2023 = Rs. 66,49,763 /-


Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

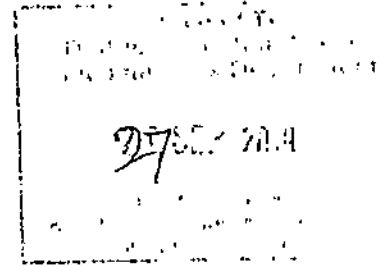


GOVERNMENT OF KARNATAKA
DEPARTMENT OF STAMPS AND REGISTRATION
OFFICE OF THE SUB-REGISTRAR INDIRANAGAR
No. 22 & 44, B.D.A. Shopping Complex, Domlur, Bangalore-560071.

No. SRO/INDIRA/ 164 /2019-20 / 647

Date: 25.09.2019

To,
District Valuation Officer,
Office of the District Valuation Officer,
Valuation Cell, (Karnataka & Goa Region)
'A' Wing, 4th Floor, Kendriya Sadan,
Koramanagala,
Bengaluru-560034.



Respected Sir,

Sub: Providing the Market Valuation information.

Ref: Your office letter F. No. DVO(B)/Misc/2019-20/1381,
Dated : 23.09.2019.

With respect to the above subject and reference letter, we are here by forwarding the Fair Market Value as per Notification No. ಸೋ.ಮು/ಸಿವಿ/485/2017-18 ಬೆಂಗಳೂರು, Dated: 05-12-2018 comes into existence from Dated: 01.01.2019, for the Property bearing Flat No. S-1, II floor, Albert Court, Corporation No. 2/4, Albert Street, Bangalore. as below, and enclosing the EC of the same property.

Name of the area	Sital Rate in Sq.Mtr	Apartment Rate in Sq. Mtr (Ready reckoner)
Albert Street	Rs. 71700/-	Rs. 59000/-

. This is for your kind information.

F:\INDIRA\MISC\Valuation

Manjunathan Pereira
25/09/19

Senior Sub-Registrar
Indiranagar, Bangalore.
25.09.2019

ಬೆಂಗಳೂರು ಮಹಾನಗರ ಪಾಲಿಕೆ

BANGALORE MAHANAGARA PALIKE

ಕಂದಾಯ ಇಲಾಖೆ / Revenue Department / ಖಾತಾ ನಕಲು / KHATHA

ಆಸ್ತಿ ಗುರುತಿನ ಸಂಖ್ಯೆ / Property ID No 76-26-24

01	ಕ್ರಮ ಸಂಖ್ಯೆ / KE Number	
02	ರಸ್ತೆಯ ಹೆಸರು / Road Name	ALBERT STREET
03	ನೂಪರಾಂ / New Municipal No., ಹಳೆಯರ / Old Municipal No	2/4
04	ನಿವೇಶನ ಅಳತೆ / Sital Area (Sq.ft)	
05	ವಾರ್ಡ್ ಸಂಖ್ಯೆ ಮತ್ತು ಹೆಸರು / Ward Number and Ward Name	76/RICHMOND TOWN
06	ಕಟ್ಟಡದ ಅಳತೆ / Buildup Area (Sq.ft)	1176.0
07	ಮಾಲೀಕರ ಹೆಸರು / Owners Name	BHARAT NANDA & TARUNA NANDA FORFEITED BY GOVT OF KARNATAKA
08	ಖಾಲಿ ನಿವೇಶನದ ವಾರ್ಷಿಕ ಮೌಲ್ಯ / Vacant Land ARV	
09	ವಾಸಗೀತು ಉಪಯೋಗ ವಾರ್ಷಿಕ ಮೌಲ್ಯ / Residential ARV	Rs. 31870.00
10	ವಾಸನಿರ್ಮಿತ ಉಪಯೋಗ ವಾರ್ಷಿಕ ಮೌಲ್ಯ / Non-Residential ARV	
ತೆರಿಗೆ ದರ / Rate of Tax:		NR-ARV: ...
11	25% on Non-Residential ARV/ ವಾಸನಿರ್ಮಿತ ವಾರ್ಷಿಕ ಮೌಲ್ಯದ ಮೇಲೆ 25	R-ARV: Rs. 6774.00
	20% on Residential/ Vac. Land ARV/ ವಾಸ / ಖಾಲಿ ನಿವೇಶನದ ವಾರ್ಷಿಕ ಮೌಲ್ಯದ ಮೇಲೆ 20	VL-ARV: ...
12	ಕಂದಾಯ ಬೇಡಿಕೆ / Property Tax Demand	Rs. 6774.00
13	ಒಟ್ಟು ಉಪಕರ: 34% / Total Cess: 34%	Rs. 2303.00
14	ಒಟ್ಟು ಬೇಡಿಕೆ / Total Tax	Rs. 9077.00
15	ಕಂದಾಯ ನಿಗದಿ ಮಾಡುವ ಅಧಿಕಾರಿಯ ಸಹಿ / Signature of the Concerned Assessor	
16	ಕಮ್ಯುಟೇಷನ್ ರಾಯಲ್ ಪ್ರಸ್ತುತದಲ್ಲಿರುವ ಕ್ರಮ ಸಂಖ್ಯೆ / SI No in the Mutation Register	MR/255/06-07
17	ಪಾರಿಗೆ ಬರುವ ತಾರೀಖು / Effective Date	01-04-2006
18	ಮೇಲ್ಮಸಾಲು ವೆಚ್ಚ / Improvement Charges	
19	ಪರಿಶೀಲನೆ / Remarks	

Username: T Narayanaswamy Location:Shanaginagar Counter3

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ಬೃಹತ್ ಬೆಂಗಳೂರು ಮಹಾನಗರ ಪಾಲಿಕೆ - ಕಂದಾಯ ಇಲಾಖೆ
BRUHAT BENGALURU MAHANAGARA PALIKE - REVENUE DEPARTMENT

SAS Base Application No:

542189

DiGi7

063W AXU-2

2015-2016, ಅರ್ಜಿ ಸಂಖ್ಯೆ: 1500032178, ಅನ್ವಯಿಸುವ ವಾರ್ಡ್ ಸಂಖ್ಯೆ: 111- Shanthala Nagar, ಪಾವತಿಸಿದ ಸ್ಥಳ: BmDesk
Application No: Ward No & Name as declared: Payment Location:

ಆಸ್ತಿ ತರಿಗೆ ರಸೀದಿ PROPERTY TAX RECEIPT (ಎಂ.ಎ.ಆರ್. 31ಎ ನಿಯಮ 73 M.A.R. 31A Rule 73)

ರಸೀದಿ ಸಂಖ್ಯೆ: 16171124255, ದಿನಾಂಕ: 25-06-2016, ವಸತಿ ವಲಯ ವರ್ಗೀಕರಣ: Residential zone classification declared by tax payer, ವಸತಿಯೇತರ ವಲಯ ವರ್ಗೀಕರಣ: Non Residential zone classification declared by tax payer
Receipt No: Date:

ಮಾಲೀಕರ ಹೆಸರು: BHARAT NANDA & TARUNA NANDA - FORBIDDEN BY GOVT OF KARNATAKA, ಸ್ಥಳೀಯ ವಿಳಾಸ: 24 ALBERT STREET., Old PID No: Khatha Survey No: 76-26-24
Owner's Name: Property Address:

Mode of payment Online / Cheque / DU / PO / Cash			1130013468-252405	ಪಾವತಿ ವಿವರ Payment Details:	Full Payment		ಪಾವತಿ ವ್ಯವಹಾರ ಸಂಖ್ಯೆ Payment Transaction Number :			1713006*****6	
1	2	3	4	5	6	7	8	9	10	11	12
ತರಿಗೆ ಪಾವತಿ ವರ್ಷ Tax Paid Year	ಆಸ್ತಿ ತರಿಗೆ Property Tax	ಅನುಕರಣೆ Cesses	ಒಟ್ಟು ತರಿಗೆ Total Tax	ವರದಿಯಾದ ರಿಬೇಟೆಯಿರುತ್ತದೆ Rebate Available	ದಂಡ Penalty	ಬಡ್ಡಿ Interest	ವಸತಿ ತ್ಯಾಜ್ಯ ಉಪಕರಣ SWM Cess	ಪಾವತಿಸಬೇಕಾದ ನಿವೃತ್ತ ತರಿಗೆ ಮೊತ್ತ Net Tax to be Paid	ಮುಂಗಡ ತರಿಗೆ Advance Tax	ಪಾವತಿಸಬೇಕಾದ ಬಾಕಿ ತರಿಗೆ ಮೊತ್ತ Balance Tax to be paid	ಮಾನ್ಯತೆ Excess amount to be adjusted
2015-2016	2218.00	532.32	2750.32	0.00	100.00	542.71	360.00	3393.03	0.00	175.00	0.00

Amount in Words: Rupees Three Thousand Seven Hundred And Fifty Three only

Please Note: This payment is accepted subject to verification of accounts. If payment instrument is dishonored, then action as per Negotiable Instruments Act will be initiated. Further, if payment is accepted subject to verification of the property by the BBMP. If the above declaration made under SAS is found to be false, action as per NMCI Act will be initiated. If the tax reassessed is more than 5% than the tax remitted under self-declaration, the evaded tax shall be payable together with a penalty not less than twice the tax payable along with interest for the difference amount payable calculated @ 24% p.a.
Terms and conditions: This computation of property tax capping the increase to 20%-25% is subject to verification of property and verification of previous property tax returns. If the tax payer is unable to pay the balance property tax as per rules in all cases of discrepancies.

This is a computer generated receipt and does not require a seal and signature.

Albert



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GOVERNMENT OF INDIA
Income Tax Department

O/o. Valuation Officer,
Valuation Cell (Karnataka & Goa)
"A" Wing, 4th Floor, Kendriya Sadan
Koramangala 2nd Block, Bangalore-34.
Email: bangalore.vo@incometax.gov.in

F.NO. VO(B)/Misc/900/2023-24/ 8 7

Dt : 25.05.2023.

To,

✓ Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
Karnataka and Goa Region,
C R Building, Queen's Road,
Bangalore-560001.

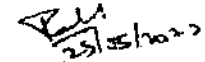
Sub: Valuation of Properties in Karnataka and Goa Region as per direction of CBDT vide letter dated 26.04.2023

Ref:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. DVO(B)/Misc/2023-24/24 dated 01.05.2023
3. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
4. F.No. DVO(B)/Misc/2023-24/34 dated 03.05.2023
5. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023


In reference to above mentioned letters, kindly find enclosed herewith Valuation report of the property Flat bearing No. SF-A5 known as SF-A-25, PID 95-1-34/25 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore, as on date 25.05.2023 for further necessary action.

Encl: One Valuation report.


Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

Copy to :

1. The District Valuation Officer, Income Tax Department, Bangalore, for kind information please.


Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

268



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GOVERNMENT OF INDIA
Valuation Unit, Income Tax Department, Bangalore

VALUATION REPORT

No: 62:08:900:52.90:560032

By
Valuation Officer,
Income Tax Department,
Bangalore.

Property: Flat bearing No. SF-A5 known as SF-A-25, PID 95-1-34/25 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore.

Section & Act: Under direction of Hon'ble Supreme Court in WP (C) 188-2004

Referring Officer Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,

Reference Letter No:

1. F. No. Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

GOVERNMENT OF INDIA
Income-Tax Department
Valuation Unit, Bangalore

- 0.1 Referring Officer:** Addl. Commissioner of Income Tax (HQ) (Tech)
 O/o The Principal Chief Commissioner of Income Tax,
- 0.2 Reference Letter No.:**
1. F. No. Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
 1. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
 2. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023
- 0.3 Purpose:** Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004

1.0 DETAILS:

1.1 Details of Notices issued:

1. DVO(B)/Misc/2023-24/39 dated 03.05.2023 addressed to the Sub Registrar, Kacharakanahalli, Bangalore.
2. DVO(B)/Misc/2023-24/43 dated 04.05.2023 addressed to the Sub Registrar, Ganganagar, Bangalore.
3. DVO(B)/Misc/2023-24/50 dated:08.05.2023 addressed to the Sub Registrar, Kacharakanahalli, Bangalore.
4. DVO (B)/ Misc/2023-24/70 dated:15.05.2023 addressed to the Sub Registrar, Kacharakanahalli, Bangalore
5. DVO (B)/ Misc/2023-24/74 dated:16.05.2023 addressed to the Sub Registrar, Ganganagar, Bangalore
6. DVO (B)/ Misc/2023-24/78 dated:22.05.2023 addressed to the Sub Registrar, Ganganagar, Bangalore.
7. DVO (B)/ Misc/2023-24/79 dated:22.05.2023 addressed to the Manager, CVC, Kandaya Bhawan, Bangalore.

1.2 Details and documents received from local authorities

The Sub registrar, Ganganagar, Bangalore provided the village index containing sale transactions, guidelines rates on 19.05.2023.

2. PROPERTY DETAILS:

Flat bearing No. SF-A5 known as SF-A-25, PID 95-1-34/25 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore.

3.0 DESCRIPTION OF PROPERTY

3.1 Brief description of the property along with Ownership History: Ownership information is based on details and documents provided by the concerned SRO. As per Deed of declaration GNR 3911 dated 23.11.2018, M/s. Sovi Manegalu were the absolute owners of the property bearing Corporation No.34, presently bearing Bangalore Mahanagara Palike Amalgamated Katha No.34, measuring East to West (262-0 + 236-0)/2 Feet and North to South 80-0 + 82-0/2 Feet, totally measuring 20,169 Square Feet, situated at Sulthanpalya, previously Division No.81, presently Ward No.95, Kaval Byrasandra Ward, Bangalore -560 032. M/s. Sovi Manegalu, represented by its Directors, Sri. Neelakantappa and Smt. Kusuma Prabhudev have executed a General Power of Attorney dated 12/07/1995 in favour of Sri. P.P. Sastry, Chairman and Director, M/s. Southern Star Construction with an intention to develop the property in to a residential apartment building. Subsequently, the said Sri. Neelakantappa and Smt. Kusuma Prabhudev have resigned from the Board of Directors of M/s. Sovi Manegalu by their resignation letter dated 1/12/1996 and thereafter, Smt. M Vijayalakshmi Patibandla, Sri. J.S.R. Sharma, Sri. Ramalinga Sastry and Sri. Sudhakar were inducted as new Directors of M/s. Sovi Manegalu. M/s. Sovi Manegalu, represented by its Directors, have cancelled the General Power of Attorney dated 12/07/1995 which was executed by erstwhile Directors, Sri. Neelakantappa and Smt. Kusuma Prabhudev of M/s. Sovi Manegalu in favour of Sri. P.P. Sastry the then Chairman and Director of M/s. Southern Star Constructions, vide its letter dated 30/05/1997 and same was accepted by the said Sri. P.P. Sastry, the Chairman and Director of M/s. Southern Star Construction, by his letter dated 02.06.1997.

M/s. Sovi Manegalu, represented by its Directors had entered in to a new Memorandum of Understanding dated 05/06/1997 with M/s. Southern Star Construction, represented by its Chairman and Director Sri.P.P. Sastry for construction and sharing apartments constructed by M/s. Southern Star Construction, represented by its Chairman and Director in the Property. In terms of the Memorandum of understanding dated 05/06/1997 10 Apartments viz., Apartment Nos.A21(SF-A1), A-22 (SF-A2), A-23 (SF-A3), A-24 (SF-A4) & A-25 (SF-A5) in Second Floor of Block-A and Apartment Nos.B21(SF-B1), B-22 (SF-B2), B-23 (SF-B3), B-24 (SF-B4) & B-25 (SF-B5) in Second Floor of Block-B of the apartment building known as "SOUTHERN RESIDENCY APARTMENT" were allotted to the share of M/s. Sovi Manegalu and the remaining 20 Apartments were allotted to the share of the Builder M/s. Southern Star Construction.

M/s. Sovi Manegalu, represented by its Directors, the land owners and M/s. Southern Star Constructions, represented by its Directors, the developers, had jointly executed the Sale Deed dated 15/01/2013, registered as Document No.6559/2012-13 of Book-I, stored in CD No.BYPD148111, in the office of the Sub-Registrar, Byatarayanapura, Bangalore in respect of Flat No. SF-A-25/SF-A5, measuring 1336 Square Feet of Super Built Up Area in Second Floor of Block-A in the apartment building known as "SOUTHERN RESIDENCY" constructed on the property along with 762 Square Feet of undivided share of land in the property, which undivided share of land and flat in favour of M/s. Play Mango Games Private Limited. M/s. Play Mango Games Private Limited, the Declarant herein has got the katha transferred in its name by virtue of the Sale Deed stated herein. When matter stood thus, Sri. P.P. Sastry based

on the cancelled General Power of Attorney had executed Sale Deed dated 04/10/1997, registered as Document No.1748/1997-98 of Book-I, Pages 82 to 94, Volume 4446, in the office of the Sub-Registrar, Gandhinagar, Bangalore in favour of M/s. Golden Projects Limited. One Sri. M. Nagendra Kumar, representing on the behalf of the M/s. Golden Tourist Resort and Developer Limited, have executed a Gift Deed dated 26/12/2012, in favour of Sri. Khaja Jafar Hussain, registered as Document No.5020/2012-13, Book-I, stored in CD No.KHCD119, in the office of the Sub Registrar, Gandhinagar (Kacharakanahalli), Bangalore.

M/s. Sovi Manegalu lodged a complaint against the above said Company and other with the RT Nagar Police, Bangalore and the same was registered in Crime No.64/2013. During investigation, it's revealed that M/s. Golden Tourist Resort and Developer Ltd., was a company registered under M/s. Golden Forests group of companies and that the Securities and Exchange Board of India (SEBI) have imposed a ban on M/s. Golden Forests India Limited and initiated criminal charges against the said company and accordingly, all the directors of the said Company were arrested with regard to cheating of larger public in a tune of 2000 Crores. Subsequently, a Committee was appointed by the Supreme Court of India, headed by the former Justice R.N. Agarwal, former Chief Justice of Delhi High Court in the said fraud committed by M/s. Golden Forests group of companies. The said Committee issued the public notice in the Times of India Newspaper on 16.02.2013, inviting the claims from the investors and creditors of the company M/s. Golden Forests India Limited and tabulate the same and to identify the properties of M/s. Golden Forests India Limited and take their possession through the District Administration concerned.

M/s. Play Mango Games Private Limited herein has approached the Committee appointed and constituted by the Hon'ble Supreme Court and submitted the claim application and after considering the same, the said Committee was pleased to pass the order vide Order No.COM/CHD/P-KR-2/2015/154, No.COM/CHD/P-KR-2/2015/155 and No.COM/CHD/P-KR-2/2015/158 all dated 11.05.2015, declaring that the Sale Deeds dated 04.10.1997 executed by Sri. P.P. Sastry in respect of 10 apartments in favour of the i.e. M/s. Golden Projects Limited and 04 other Vendee Companies of the Golden Group of Companies are to be deemed to be null and void and also further directed the Declarant herein to approach the Hon'ble High Court of Delhi for confirmation of the order passed by the Committee-GFIL. Accordingly, the M/s. Play Mango Games Private Limited herein has approached the Hon'ble High Court of Delhi for the confirmation of the said order and after consideration of the same, the Hon'ble High Court of Delhi was pleased to pass order dated 06.10.2016 in C.M. No.21582/2016 confirming the order passed by the Committee. As per the order of the Committee and High Court of Delhi, M/s. Play Mango Games Private Limited became the absolute owner of property. As per the Deed of Declaration (GNR 3911 dated 23.11.2018). Further, from the details and documents made available to this office, information about the present legal status of the property is not known, so the competent authority may like to check the present legal status of the flats before auctioning off.

Inspection and identification was carried out on 19.05.2023 by Undersigned in presence of DVO and Smt. Shanthi V TRO-2 Bangalore, Income Tax Bangalore. The present occupants neither allowed to enter their premises nor divulged any details to the officials.

The flat situated at second floor of apartment building namely "SOUTHERN RESIDENCY". It is used for residential purpose. There is P & T colony nearby occupying huge area. The premises is near KHB Colony main road. Other amenities like Hospital, Schools, Colleges and local bus stops are within easy reach.

3.2 Built-up area and specification of the Flat

As per the sale deed, Flat Bearing No. SF-A5 known as SF-A 25 has the super built up area of 1336 sq. ft. together with one covered car parking space including proportionate share in common areas such as Passages, Lobbies, Staircase and lift of old type with grill.

4. METHOD

The method of "Comparable sale instance for relevant period" of valuation has been adopted. The area is well developed and stable area and lies near to R T Nagar. Considering the situation of the apartment, very few sale instances have occurred in last few years. On the basis of the documents made available by the SRO, only one sale valid sale instance (which was of apartment) has occurred in the last year on 02.03.22 vide sale deed no. GAN 7067/21-22 which was much higher than the guideline value has occurred in recent years. Previous to that, on the basis of the documents made available by the SRO, sale instance had occurred 8.25 years back in 2015 and 2013.

5. RATES

Unit rate: Based on the deliberations, discussions and circumstances elucidated in the preceding paras, last sale instance (on prorata basis) has been taken as the basis for the arriving at the valuation of the property. Since there is only single sale instance in last seven years in that premises and this the sale instance (Rs. 3810 per sq. ft. excluding car parking rate) is much higher than guideline value (Rs. 2520 per sq. ft. excluding car parking rate) and PUC is an apartment meant for auctioning off, so no time factor consideration has been taken into account and the discovered price through last sale deed has been considered.

6. FINAL VALUATION

Based on the above consideration, details and evidence available, taking into account all the material evidence gathered, I estimate the Value of the property under consideration as below:
Value of the property for auctioning as on 25.05.2023 at Rs. 52,90,160/- (Rupees Fifty Two Lacs Ninety Thousand One Hundred Sixty Only)

Enclosure: 1. Annexure-I (Details of valuation)


Valuation Officer,

Income Tax Department, Bangalore

ANNEXURE - 1

1. Property	Flat bearing No. SF-AS known as SF-A-25, PID 95-1-34/25 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore
2. Purpose & Act	Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004
3. Date of valuation	As on 25.05.2023


DETAILS OF VALUATION

- a. Total Super built up area (as per records) = 1336 sq. ft. (A)
(including share in common areas such as passages, lobbies, staircase and lift)
- b. Rate arrived = Rs. 3810 per sq. ft. (B)
- c. Market Value (A x B) = 1336×3810 = Rs. 50,90,160/-
- d. Covered Car Parking Value = Rs. 2,00,000/-

Total = Rs. 50,90,160 + Rs. 2,00,000

= Rs. 52,90,160/-

THE VALUE OF THE PROPERTY FOR AUCTIONING AS ON 25.05.2023 = Rs. 52,90,160 /-


Valuation Officer,
Income Tax Department,
Bangalore

SALE INSTANCE DETAILS


ANNEXURE-2

In the case of: M/s Golden Forests (India) Ltd. under direction of Hon'ble Supreme Court in WP (C) 188-2004

Property: Flat bearing No. SF-A5 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore, Area =1336 sq. ft.

Date of valuation: As on 25.05.2023

Details	SIP-1
SIP Property	Flat bearing No. SF-B4 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore
Document No.	GAN 7067/21-22
Date of sale	02-03-2022
Seller	M/s. Play Mango Games Private Limited
Purchaser	Mrs. Sugandhi A. B.
Area in Sqft	1236
Total Sale Consideration	5100000
Deduct Cost of parking as per Govt. of Karnataka Guidelines	200000


Executive Engineer cum Valuation Officer,
Income Tax Department,
Bangalore



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GOVERNMENT OF INDIA
Income Tax Department

O/o. Valuation Officer,
Valuation Cell (Karnataka & Goa)
"A" Wing, 4th Floor, Kendriya Sadan
Koramangala 2nd Block, Bangalore-34.
Email: bangalore.vo@incometax.gov.in

F.NO. VO(B)/Misc./899/2023-24/ 88

Dt: 25.05.2023.

To,

Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,
Karnataka and Goa Region,
C R Building, Queen's Road,
Bangalore-560001.

Sub: Valuation of Properties in Karnataka and Goa Region as per direction of CBDT vide letter dated 26.04.2023

Ref:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. DVO(B)/Misc/2023-24/24 dated 01.05.2023
3. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
4. F.No. DVO(B)/Misc/2023-24/34 dated 03.05.2023
5. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

In reference to above mentioned letters, kindly find enclosed herewith Valuation report of the property Flat bearing No. SF-A4 known as SF-A 24 PID No. 95-1-34/24 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore, as on date 25.05.2023 for further necessary action.

Encl: One Valuation report.

[Signature]
25/05/2023
Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

Copy to :

1. The District Valuation Officer, Income Tax Department, Bangalore, for kind information please.

[Signature]
Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore



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GOVERNMENT OF INDIA
Valuation Unit, Income Tax Department, Bangalore

VALUATION REPORT

No: 62:08:899:53.81:560032

By
Valuation Officer,
Income Tax Department,
Bangalore.

Property: Flat bearing No. SF-A4 known as SF-A 24 PID No. 95-1-34/24 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore.

Section & Act: Under direction of Hon'ble Supreme Court in WP (C) 188-2004

Referring Officer Addl. Commissioner of Income Tax (HQ) (Tech).
O/o The Principal Chief Commissioner of Income Tax,

Reference Letter No:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

GOVERNMENT OF INDIA
Income-Tax Department
Valuation Unit, Bangalore

0.1 Referring Officer:

Addl. Commissioner of Income Tax (HQ) (Tech)
O/o The Principal Chief Commissioner of Income Tax,

0.2 Reference Letter No.:

1. Your letter Pr. CCIT/Tech/56/2022-23/ Dated 28.04.2023
2. F.No. Pr. CCIT/Tech/56/2022-23/97 Dated 02.05.2023
3. F.No/ TRO-2/Appropriate authority/2023-24 dated 17.05.2023

0.3 Purpose:

Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004

1.0 DETAILS:

1.1 Details of Notices issued:

1. DVO(B)/Misc/2023-24/39 dated 03.05.2023 addressed to the Sub Registrar, Kacharakanahalli, Bangalore.
2. DVO(B)/Misc/2023-24/43 dated 04.05.2023 addressed to the Sub Registrar, Ganganagar, Bangalore.
3. DVO(B)/Misc/2023-24/50 dated:08.05.2023 addressed to the Sub Registrar, Kacharakanahalli, Bangalore.
4. DVO(B)/ Misc/2023-24/70 dated:15.05.2023 addressed to the Sub Registrar, Kacharakanahalli, Bangalore
5. DVO (B)/ Misc/2023-24/74 dated:16.05.2023 addressed to the Sub Registrar, Ganganagar, Bangalore
6. DVO (B)/ Misc/2023-24/78 dated:22.05.2023 addressed to the Sub Registrar, Ganganagar, Bangalore.
7. DVO (B)/ Misc/2023-24/79 dated:22.05.2023 addressed to the Manager, CVC, Kandaya Bhawan, Bangalore.

1.2 Details and documents received from local authorities

The Sub registrar, Ganganagar, Bangalore provided the village index containing sale transactions, guidelines rates on 19.05.2023.

2. PROPERTY DETAILS:

Flat bearing No. SF-A4 known as SF-A 24 PID No. 95-1-34/24 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore.

3.0 DESCRIPTION OF PROPERTY

3.1 Brief description of the property along with Ownership History: Ownership information is based on details and documents provided by the concerned SRO. As per Deed of declaration GNR 3901 dated 24.11.2018, M/s. Sovi Manegalu were the absolute owners of the property bearing Corporation No.34, situated at Sulthanpalya, previously Division No.81, Bangalore M/s. Sovi Manegalu, represented by its Directors, Sri. Neelakantappa and Smt. Kusuma Prabhudev had executed a General Power of Attorney dated 12/07/1995 in favour of Sri. P.P. Sastry, Chairman and Director, M/s. Southern Star Construction with an intention to develop the property in to a residential apartment building. Subsequently, the said Sri. Neelkantappa and Smt. Kusuma Prabhudev resigned from the Board of Directors of M/s. Sovi Manegalu by their resignation letter dated 1/12/1996 and thereafter, Smt. M Vijayalakshmi Patibandla, Sri. J.S.R Sharma, Sri. Ramalinga Sastry and Sri. Sudhakar were inducted as new Directors of M/s. Sovi Manegalu.

M/s. Sovi Manegalu, represented by its Directors, had cancelled the General Power of Attorney dated 12/07/1995 which was executed by erstwhile Directors, Sri. Neelkantappa and Smt. Kusuma Prabhudev of M/s. Sovi Manegalu in favour of Sri. P.P. Sastry the then Chairman and Director of M/s. Southern Star Constructions, vide its letter dated 30/05/1997 and same was accepted by the said Sri. P.P. Sastry, the Chairman and Director of M/s. Southern Star Construction, by his letter dated 02.06.1997. M/s. Sovi Manegalu, represented by its Directors had entered in to a new Memorandum of Understanding dated 05/06/1997 with M/s. Southern Star Construction, represented by its Chairman and Director Sri.P.P. Sastry for construction and sharing apartments constructed by M/s. Southern Star Construction, represented by its Chairman and Director in the Schedule-A Property. In terms of the Memorandum of understanding dated 05/06/1997, 10 Apartments viz., Apartment Nos.A21(SF-A1), A-22 (SF-A2), A-23 (SF-A3), A-24 (SF-A4) & A-25 (SF-A5) in Second Floor of Block-A and Apartment Nos. B21(SF-B1), B-22 (SF-B2), B-23 (SF-B3), B-24 (SF-B4) & B-25 (SF-B5) in Second Floor of Block-B of the apartment building known as "SOUTHERN RESIDENCY APARTMENT" were allotted to the share of M/s. Sovi Manegalu and the remaining 20 Apartments were allotted to the share of the Builder M/s. Southern Star Construction.

M/s. Sovi Manegalu, represented by its Directors, the land owners and M/s. Southern Star Constructions, represented by its Directors, the developers, had jointly executed the Sale Deed dated 30/09/2015, registered as Document No.2634/2015-16 of Book-I, stored in CD No.GNRD111, in the office of the Sub-Registrar, Ganganagar, Bangalore in respect of Flat No. SF-A-24/SF-A4, measuring 1360 Square Feet of Super Built Up Area in Second Floor of Block-A in the apartment building known as "SOUTHERN RESIDENCY" constructed on the property along with 772 Square Feet of undivided share of land in the property, in favour of M/s. Play Mango Games Private Limited, the Declarant herein.

M/s. Play Mango Games Private Limited, had got the katha transferred in its name by virtue of the Sale Deed stated herein above. When matter stood thus, Sri. P.P. Sastry based on the cancelled General Power of Attorney had executed Sale Deed dated 04/10/1997, registered as Document No.1746/1997-98 of Book-I, Pages 68 to 81, Volume 4446, in the office of the Sub-Registrar, Gandhinagar, Bangalore in favour of M/s. Golden Projects Limited. Sri. M. Nagendra Kumar, had executed a Gift Deed dated 17/04/2009, in favour of his wife Smt. Satyaprabhavathi. M, registered as Document No.00048/2009-10, Book-I, stored in CD No. GNRD8, in the office of the Sub Registrar, Ganganagar, Bangalore. The said Smt. Satyaprabhavathi, had executed a Sale Deed dated 17/12/2012 in favour of one Sri. T.S. Ghouse Mohiddin, registered as Document No.01849/2012-13, Book-I, stored in CD No. GNRD59, in the office of the Sub Registrar, Ganganagar, Bangalore.

M/s. Sovi Manegalu lodged a complaint against the above said Company and other with the RT Nagar Police, Bangalore and the same was registered in Crime No.64/2013. During investigation, it's revealed that M/s. Golden Projects Limited was a company registered under M/s. Golden Forests group of companies and that the Securities and Exchange Board of India (SEBI) have imposed a ban on M/s. Golden Forests India Limited and initiated criminal charges against the said company and accordingly, all the directors of the said Company were arrested with regard to cheating of larger public in a tune of 2000 Crores. Subsequently, a Committee was appointed by the Supreme Court of India, headed by the former Justice R.N. Agarwal, former Chief Justice of Delhi High Court in the said fraud committed by M/s. Golden Forests group of companies. The said Committee issued the public notice in the Times of India Newspaper on 16.02.2013, inviting the claims from the investors and creditors of the company M/s. Golden Forests India Limited and tabulate the same and to identify the properties of M/s. Golden Forests India Limited and take their possession through the District Administration concerned.

M/s. Play Mango Games Private Limited had approached the Committee appointed and constituted by the Hon'ble Supreme Court and submitted the claim application and after considering the same, the said Committee was pleased to pass the order vide Order No.COM/CHD/P-KR-2/2015/154, No.COM/CHD/P-KR-2/2015/155 and No.COM/CHD/P-KR-2/2015/158 all dated 11.05.2015, declaring that the Sale Deeds dated 04.10.1997 executed by Sri. P.P. Sastry in respect of 10 apartments in favour of the i.e. M/s. Golden Projects Limited and 04 other Vendee Companies of the Golden Group of Companies are to be deemed to be null and void and also further directed the Declarant herein to approach the Hon'ble High Court of Delhi for confirmation of the order passed by the Committee-GFIL. Accordingly, M/s. Play Mango Games Private Limited had approached the Hon'ble High Court of Delhi for the confirmation of the said order and after consideration of the same, the Hon'ble High Court of Delhi was pleased to pass order dated 06.10.2016 in C.M. No.21582/2016 confirming the order passed by the Committee. As per the order of the Committee and High Court of Delhi, the M/s. Play Mango Games Private Limited became the absolute owner of the property (Deed of Declaration- GNR 3901 dated 24.11.2018). Further, from the details and documents made available to this office, information about the present legal status of the property is not

known, so the competent authority may like to check the present legal status of the flats before auctioning off.

Inspection and identification was carried out on 19.05.2023 by Undersigned in presence of DVO and Smt. Shanthi V TRO-2 Bangalore, Income Tax Bangalore. The present occupants neither allowed to enter their premises nor divulged any details to the officials.

The flat situated at second floor of apartment building namely "SOUTHERN RESIDENCY". It is used for residential purpose. There is P & T colony nearby occupying huge area. The premises is on KHB Colony main road. Other amenities like Hospital, Schools, Colleges and local bus stops are within easy reach.

3.2 Built-up area and specification of the Flat

As per the sale deed, Flat Bearing No. SF-A4 known as SF-A 24 has the super built up area of 1360 sq. ft. together with one covered car parking space including proportionate share in common areas such as Passages, Lobbies, Staircase and lift of old type with grill.

4. METHOD

The method of "Comparable sale instance for relevant period" of valuation has been adopted. The area is well developed and stable area and lies near to R T Nagar. Considering the situation of the apartment, very few sale instances have occurred in last few years. On the basis of the documents made available by the SRO, only one sale instance (which was of the apartment in the said premises) has occurred in the last year on 02.03.22 vide sale deed no. GAN 7067/21-22 which is much higher than the prevalent guideline value. Previous to that, on the basis of the documents made available by the SRO, sale instance had occurred 8.25 years back in 2015 and 2013.

5. RATES

Unit rate: Based on the deliberations, discussions and circumstances elucidated in the preceding paras, last sale instance (on prorata basis) (Annexure- 1 & 2) has been taken as the basis for the arriving at the valuation of the property. Since there is only single sale instance in last seven years in that premises and this the sale instance (Rs. 3810 per sq. ft. excluding car parking rate) is much higher than guideline value (Rs. 2520 per sq. ft. excluding car parking rate) and PUC is an apartment meant for auctioning off, so no time factor consideration has been taken into account and the discovered price through last sale deed has been considered.

6. FINAL VALUATION

Based on the above consideration, details and evidence available, taking into account all the material evidence gathered, I estimate the Value of the property under consideration as below:
Value of the property for auctioning as on 25.05.2023 at Rs. 53,81,600/- (Rupees Fifty Three Lacs Eighty One Thousand Six Hundred Only)

Enclosure: 1. Annexure-I (Details of valuation)

2. Details of Sale instance

[Signature]
25/05/2023

Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore
ANNEXURE - 1

1. Property	Flat bearing No. SF-A4 known as SF-A 24 PID No. 95-1-34/24 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore.
2. Purpose & Act	Valuation of Property on the direction of Hon'ble Supreme Court dated 25.04.2023 for auctioning in the case WP (C) 188/2004.
3. Date of valuation	As on 25.05.2023

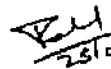
DETAILS OF VALUATION

- a. Total Super built up area (as per records) = 1360 sq. ft. (A)
(Including share in common areas such as passages, lobbies, staircase and lift)
- b. Rate arrived = Rs. 3810 per sq. ft. (B)
- c. Market Value (A x B) = 1360 x 3810 = Rs. 51,81,600/-
- d. Covered Car Parking Value as per guideline published by Govt. of Karnataka = Rs. 2,00,000/-

Total = Rs. 51,81,600 + Rs. 2,00,000

= Rs. 53,81,600/-

THE VALUE OF THE PROPERTY FOR AUCTIONING AS ON 25.05.2023 = Rs. 53,81,600 /-


25/05/2023
Executive Engineer cum Valuation Officer,
Income Tax Department, Bangalore

SALE INSTANCE DETAILS

ANNEXURE-2

In the case of: M/s Golden Forests (India) Ltd. under direction of Hon'ble Supreme Court in WP (C) 188-2004

Property: Flat bearing No. SF-A4 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore. Area = 1360 sq. ft.

Date of valuation: As on 25.05.2023

Details	SIP-1
SIP Property	Flat bearing No. SF-B4 in the second floor in the apartment building known as "SOUTHERN RESIDENCY", Corporation No. 34, Sultanpalya, Bangalore
Document No.	GAN 7067/21-22
Date of sale	02-03-2022
Seller	M/s. Play Mango Games Private Limited
Purchaser	Mrs. Sugandhi A. B.
Area in Sqft	1236
Total Sale Consideration	5100000
Deduct Cost of parking as per Govt. of Karnataka Guidelines	200000

25/05/2023
 Executive Engineer cum Valuation Officer,
 Income Tax Department,
 Bangalore



ANNEXURE A-10

भारत सरकार / Govt. of India

प्रधान मुख्य आयकर आयुक्त कार्यालय,

उ.प.क्षेत्र, आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160 017

Office of the Pr. Chief Commissioner of Income Tax, N.W. Region,

Aayakar Bhawan, Sector-17E, Chandigarh.

Telefax: 0172-2544252

E-mail : chandigarh.dcit.hq.judicial@incometax.gov.in

F. No. Pr. CCIT/CHD/Judl./Raiganj/2023-24/ 17 81

Dated: 21.07.2023

To

The Income Tax Officer,
Zonal Matters [O/o the Member (L&S)]
CBDT, New Delhi.

Sir,

Sub: Compliance of the directions of Hon'ble Supreme Court of India in W.P. (C) No. 188/2004 titled as M/s Raiganj Consumer Forum Vs UOI and Ors. - Regarding-

Kindly refer to your office letter F. No. ADG/OSD(I)/UP(W)/41/2023-24/4118 dated 11.07.2023 and previous communications on the subject cited above.

2. In this regard, I am directed to state that a letter No.ADG(S)-5/Zonal matter/Raiganj/2023-24/562 dated 21.04.2023 was received in this office directing therein for the valuation of 73 properties pertaining to this Charge. These properties pertain to Haryana, Punjab, Himachal Pradesh and Panchkula region. In response to the same, the desired valuation reports provided by the DVOs, were sent vide this office letter F. No. Pr. CCIT/Chd./Judl./2023-24/1335 dated 27.06.2023. Further, vide letter No.1400 dated 30.06.2023, the valuation report in respect of 3 remaining properties of Punjab region and vide letter No.1405 dated 30.06.2023, the valuation report in respect of 2 more properties was sent which had been intimated by the GFIL Committee vide their letter dated 23.06.2023 (copy enclosed).

3. In continuation to the letter dated 21.04.2023, your letter F. No. ADG/OSD(L)/UP(W)/41/2023-24/158 dated 08.05.2023 was received stating

that there are 1115 properties (approx.) involved. Thereafter, vide your letter dated 11.07.2023, it was stated that there are 1203 properties as per the records of the CVV Committee, Supreme Court Cell which are to be valued and it was also stated therein that valuation in respect of 86 properties pertaining to this charge is still left.

4. With regard to reconciliation of number of properties/sub-properties pertaining this charge, I am directed to state that as per the field formations, it has been intimated that the valuation of all the 73 properties have been completed, as detailed in the "Remarks" column of the proforma and the reports have also been sent vide this office letters dated 27.06.2023 and 30.06.2023. The fact that some of the properties are duplicate or not pertaining to GFIL, has been duly recorded in the respective "Remarks" column of the proforma.

5. As reported by PCIT-1, Chandigarh vide letter dated 18.07.2023 (copy of letter enclosed), the apparent non-reconciliation in the number of properties and sub properties valued appears to be the result of duplicated mentions of the same properties/sub-properties at two or more places. These non-reconciliations have been caused because the Valuers have valued the properties according to Khewat numbers whereas the list of the properties provided delineates properties according to their Khasra numbers. Necessary remarks have been added and provided against the apparently non-reconciled properties. The letter sent by PCIT-1 may kindly be perused for complete details.

6. Vide letter F. No. CCIT/PKL/Judl./Misc.06/2023-24/2976 dated 20.07.2023 (copy enclosed), the CCIT Panchkula has stated that valuation in respect of all the properties has been made as per the list furnished vide your office letter dated 21.04.2023 and no property remains pending for valuation, except the properties mentioned at Sr. No.37, 51 and 54 of the proforma report for which necessary reasons are given against these properties in the proforma Report. It has also been requested to kindly provide details of properties out of



31 properties of Haryana to which 108 sub-properties pertain so that necessary valuation report, if any, may be got prepared for reconciliation.

7. Thus, in view of the above, I am directed to state that as per the reports of the field formations, all the 73 properties as intimated to this office vide letter dated 21.04.2023 have duly been valued.

8. Further, I am also directed to state that as mentioned in para 2 above, the GFIL Committee vide their letter dated 23.06.2023 intimated this office about two more properties in addition to the 73 properties whose valuation was needed to be done. The valuation exercise in respect of these two properties has also been completed. These properties have also been added at Sr.No.74 and 75 of the Excel sheet.

9. The revised consolidated valuation report in respect of this charge, in excel sheet, in the prescribed format in a Pen Drive is being sent herewith along with all the valuation reports for kind consideration. The password of the Pen Drive enclosed is 1234judl.

Yours faithfully,


(Ashok Gupta)

Asst. Commissioner of Income Tax (Hq.)(Judl.),
Chandigarh

Encl: as above.



भारत सरकार Government of India

आयकर विभाग Income Tax Department

असहकार मुख्य आयकर आयुक्त, आयकर भवन, सेक्टर 2, पंचकुला

Office of the Chief Commissioner of Income Tax, Aayakar Bhawan, Sector 2, Panchkula

(Phone Nos. 0172-2576077, 2578963, Fax 0172-2568803)

फा. सं. मु.आ.आ./पंच./न्याय/विधि-08/2023-24/ 2976

दिनांक: 20.07.2023

सेवा में,

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

[ध्यानाकर्षण: स.आ.आ., (मु.) (न्यायिक)]

महोदया,

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

Kindly refer to your office letter F.No.Pr.CCIT/Chd/Judl./Raiganj/2023-24/1604 dated 12.07.2023 on the subject cited above.

2. In this regard, I am directed to enclose herewith reports received from the O/o the Pr. Commissioner of Income Tax, Panchkula, Rohtak & Faridabad and to state that on verification regarding the properties pertaining to their Charges under this Region, it has been found that valuation in respect of all the properties have been made as per the list furnished vide your office letter F.No.Pr.CCIT/CHD/Judl./Raiganj/2023-24/308 dated 24.04.2023 and no property has remained pending for valuation, except the properties mentioned at Sr.No.37, 51 & 54 of the Proforma Report for which necessary reasons were given against these properties in the Proforma Report.

3. Further, it is clarified that above information is in respect of the list of 31 properties of Haryana and 27 properties of Panchkula (25 properties out of first list & 2 properties as per GFIL Committee's communication received through your office). Further, as per the previous bifurcation, the total no. of properties pertaining to Panchkula Charge were 39 for which the valuation reports have already been submitted. Now, the present bifurcation differs from the previous bifurcation, which is given as under:-

Previous Bifurcation						Present Bifurcation		
Sr.No	Region	Page No.	No. of properties	No. of sub properties	Total no. of properties	Region	No. of properties	No. of sub properties
1.	Punjab	269 to 347	9	Incl. 1026 sub properties	1030	Pb.	1062	

2.	H.P.	477 to 481	8	Incl. 12 sub propertie s	17	H.P.	8	
3.	Haryana	348 to 407	31		31	Haryana	31	This includes 108 sub propertie s
4.	Panchkul a	482 to last	25	Incl. 13 sub- propertie s	37	Panchkul a	25	
					115		12031	

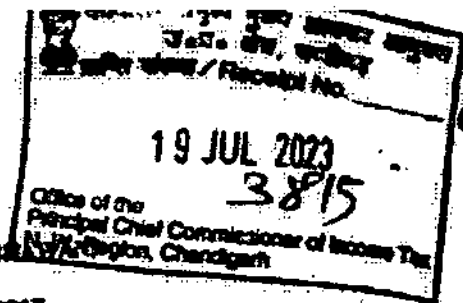
4. In view of the above, I am directed to request you to kindly provide details of properties out of 31 properties of Haryana to which 108 sub-properties pertain so that necessary valuation report, if any, may be got prepared or reconciliation may be made and submitted to your kind office.

संलग्न: उपरोक्त

भवदीय,
अपिंदर सिंह
(अपिंदर सिंह)

उप आयकर आयुक्त (मुख्या०),
पंचकुला

288



GOVERNMENT OF INDIA
INCOME TAX DEPARTMENT
OFFICE OF THE Pr. COMMISSIONER OF INCOME TAX-1, AAYAKAR BHAN, SECTOR 17-E, CHANDIGARH - 160 017
फॉर्म 17-ए, चंडीगढ़ - 160017
TEL/FAX 0172-2544234

F.No.Pr.CIT-1/CHD/Tech./2023-24/1690

Dated :

18-07-2023

To

The Pr. Chief Commissioner of Income Tax,
NWR, Chandigarh
(Kind Attention: ACIT(HQ)(Judl.))

Sh. Mohit
150

Madam,

Sub: - Supreme Court Matter- Valuation of properties in the matter of M/s Raiganj Consumer Forum Vs UOI & others (In W.P.(C) No.188/2004)- Regarding-

Kindly refer to your office letter No.Pr.CCIT/Chd/Judl/Raiganj/2023-24/1604 dated 12.07.2023 on the above mentioned subject. Also refer to this office letter No. Pr.CIT-1/CHD/Tech./2023-24/997 dated 30.06.2023.

2. In this regard, I am directed to enclose herewith revised consolidated valuation report of the properties pertaining to Punjab (page no. 269-347 in the list) and Himachal Pradesh in the excel format alongwith Valuation of Property given at page No.313 which was left from valuation inadvertently in the earlier valuation report. Further it is submitted that valuation report in excel format has been prepared based on the valuation reports received from valuation officer as per the page wise properties mentioned in Dr. Namavati Report. The apparent non-reconciliation in the number of properties and sub-properties valued appear to be the result of duplicated mentions of the same properties/sub-properties at two or more places. These non-reconciliations have been caused because the Valuers have valued the properties according to Khewat numbers whereas the list provided in the Namavati Report delineates properties according to their Khasra numbers. Necessary remarks have been added and provided against the apparently non-reconciled properties.

3. It is further submitted that the valuation of all the properties pertaining to Punjab (page no. 269-347 in the list) and Himachal Pradesh has been done including the whole area of properties. The details of the apparently non-reconciled properties are given as under:

1. Property No.9 (Page no. 313) : The valuation has been done for the 57 Kanal 10 Maria land. However the valuation of remaining land i.e. 25 Kanal 6 Maria mentioned at Sr. No. 2

to 4 on Page-313 vide conveyance no. 61,62 and 64 dated 03.04.1997 are same as for part of the property No. 6 mentioned at page No. 292, for which valuation report has already been done.


2. Property No.9 (Page no. 324 to 326) : The properties 70 in numbers mentioned at page no. 324 to 325 & 04 in number mentioned at page no. 326 are duplicate of at page No. 276 to 289 and valued as property no. 5.

3. Property No.9 (Page no. 338) : The Property mentioned in volume 9 page 338 (As per Dr. Namavati Report) are same as at Page No. 274 & valued as Property No. 3.

4. Property No.9 (Page no. 339) : Property 01 in number mentioned at page no. 339 are duplicate of at page no. 269 to 271 valued as property No. 1.

Encl: As above

Yours faithfully,



(Mohd. Suleman)

Income Tax Officer (HQ.) (Tech),
O/o Pr.CIT-I, Chandigarh.



भारत सरकार/Govt.of India

प्रधान मुख्य आयकर आयुक्त कार्यालय,

स.प.क्षेत्र आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160 017

Office of the Pr. Chief Commissioner of Income Tax, N.W. Region,

Aanyakar Bhawan, Sector-17E, Chandigarh.

Telefax: 0172-2544252

E-mail :chandigarh.dcit.hq.judicial@incometax.gov.in

F. No. Pr. CCIT/CHD/JudL/2023-24/1405
To

Dated: 30.06.2023

The Income Tax Officer,
Zonal Matters (O/o the Member (L&S)
CBDT, New Delhi.

Sir,

Sub: Compliance of the directions of Hon'ble Supreme Court of India in W.P. (C) No. 188/2004 titled as M/s Raiganj Consumer Forum Vs UOI and Ors. - Regarding-

Kindly refer to this office letter No. 1335 dated 27.06.2023 and 1400 dated 30.06.2023 vide which valuation reports were forwarded to your office on the subject cited above.

2. In continuation to the above, I am directed to enclose herewith a copy of letter No.2349 dated 30.06.2023 received from O/o the CCIT, Panchkula containing therewith the valuation reports of additional 2 properties (other than 73 properties) pertaining to the Haryana Region. These properties were intimated to this office by the Committee GFIL vide letter No.371 dated 23.06.2023.

Yours faithfully,

(Ashok Gupta)

Asst. Commissioner of Income Tax (Hq.)(Judl.),
Chandigarh

Encl: as above.

11. 11. 2019

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CONFIDENTIAL

(b)(7)(D), (b)(7)(F)

Figure 1

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सत्यमेव जयते

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2020/04/24

U.S. DEPARTMENT OF

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1. *Journal of the American Medical Association*, 1997; 278: 1039-1044.

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1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

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कार्यालय प्रधान आयकर आयुक्त,
Office of the Pr. Commissioner of Income Tax,
आयकर भवन, सेक्टर-2, पंचकुला।

Ayazkar Bhawan, Sector 2, Panichkula

का.स. / प्रशासक / पंच. / म्यादा. / 2023-24 / 446

दिनांक 30.06.2023

सेवा में,

उप आयकर आयुक्त(मुख्य)
कार्यालय मुख्य आयकर आयुक्त,
पंचकुला।

महोदय,

विषय: Compliance to the direction of Hon'ble Supreme Court in W.P.(C) No.
3433/2008 entitled as M/s Relgauri Consumer Forum Vs. Union of India &
Ors-के बारे में।

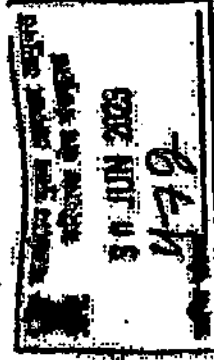
कृपया उपरोक्त विषय का अवलोकन करें।

2. इस संदर्भ में मुझे कार्यालय कर मसूही अधिकारी, पंचकुला के पत्र संख्या कर
मसूही/पंच./2023-24/71 दिनांक 30.06.2023 की प्रति संलग्नकों सहित आपके कार्यालय में सुनवाई
पूर्व आवश्यक कार्यवाही हेतु प्रेषित करने का निर्देश हुआ है।

संलग्न उपरोक्त।

भवदीया,

(संकेतित प्रती)
आयकर अधिकारी (मुख्य),
कार्यालय प्रधान आयकर आयुक्त,
पंचकुला।





GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
आयकर विभाग
आयकर विभाग-2 पंचकुला



फोन नं 0172-2677441 Email: panchkula@income-tax.gov.in

71

31.05.2023

30 JUN 2023

To

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

प्रति संलग्न
E202 N01 06
आयकर विभाग पंचकुला

R/Madam,

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

Kindly refer to the subject cited above.

2. In this regard, it is submitted that on dated 27.05.2023 this office has received 2 additional properties for valuation from the Committee-GFIL, Chandigarh Forwarded by D/o Pr. Commissioner of Income Tax, Panchkula and the same was forwarded to the Valuation Cell, Income Tax Department, Chandigarh for valuation.

The valuation officer, Chandigarh has completed the valuation of 2 properties as per the oral 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

Yours faithfully,

(Sanjay Kumar Bhatia)
Tax Recovery Officer,
Panchkula

REVENUE DEPARTMENT
TAX RECOVERY OFFICE
PUNJAB

Sr. No.	Name of the COT	Page no. of the list	Sr. no. of Properties	Property description	Valuation	Remarks
1.	NVR GND Land in Village Jambur, Tehsil Muzaffargarh, Dist. Fardkot.	Received on 27.06.23	1	276 Kanal 19 Marla	10,48,25,000.00	As per list total area of the land is 276 Kanal 19 Marla. As per report of the Hail Tahsildar, Shehzadpur, Dist. Ambala the total land area in Jambur Village (this property and property no. 18 in the first list) shown total land area shown is 20 Kanal 13 Marla. However the valuation report is prepared for 276 Kanal 19 Marla.
2.	NVR GND Land in Village Panjohra, Tehsil Ambala Cantt, Dist. Ambala	Received on 27.06.23	2	24 Kanal 10 Marla	1,08,50,000.00	

List of Properties

VALUATION REPORT

Assistance of Direction of Hon'ble Supreme Court - M/s Rajguru Consumer Forum vs Union of India of Ors - W.P.(C) No. 108/2004

Name of Property:		Property: 1/26 Kanal 19 parts in Village Jaitari, Dist. Tehsil, Shahzadpur, Tehsil Narlaingath, Dist. Amritsar
FILE NO.		
1.1	Date from which reference received	Tax Recovery Officer, Punjab
1.2	Order no. and date under which reference received	T.R.O./Panch/2023-24/70 Dated 27.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property
1.4	Order(s) by which valuation is required	24.01.2023
2	Reference(s)	Revenue record received from Shahzadpur Tehsil, Dist. Amritsar.
3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documentary details/Information furnished by Representatives of Revenue Department	1. Previous Collector Report of Village Jaitari, Sub-Tehsil, Shahzadpur, Dist. Amritsar for Year 2020-22. 2. Sale deed was not available with the concerned officials.
3.2	Date of visit	27.06.2023
3.3	Property was visited by the following persons	1. Mr. Preeten Kumar, MO 2. Mr. Debender Singh, MO 3. Mr. Ash Kumar Rajput, JE 4. Mr. Harinder Singh, JE
4 PHYSICAL VERIFICATION		
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Jaitari, Tehsil Narlaingath, Dist. Amritsar 2. The subject property is shown in Revenue No. VZ-167,307/167,454,404,402,421,452,454,452,451,457,457,408,470,469,454,453 in revenue records having the TRO, Income Tax Department, Punjab.
5 PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Jaitari, Sub-Tehsil, Shahzadpur, Tehsil Narlaingath, Dist. Amritsar of Area 226 Kanal 19 parts
5.2	Type of construction and build specification	Not applicable
5.3	Period of Construction	Not applicable

~~CONFIDENTIAL~~

<p>PROPERTY : 276 Kanal 19 Puntas in Village Jankar, Sub-Tahsil, Shahzadpur, Tehsil Haridwar, Distt. Ambala</p>	
<p>METHOD OF VALUATION</p>	
<p>6.1 Method adopted</p>	<p>Land and building method (Collector Rates of Property)</p>
<p>6.2 Reason to report of the method adopted</p>	<p>This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances</p>
<p>DETAILS OF VALUATION</p>	
<p>1. The subject property is shown in Revenue No. 42, 467, 307, 467, 454, 404, 467, 621, 422, 454, 467, 451, 467, 462, 461, 470, 469, 454 & 456 references received from the THO, Income Tax Department, Partkhala.</p>	
<p>2. The total land area 276 Kanal 19 Puntas shown in the reference received from THO, Income Tax Department, Partkhala, but as per the report received from Tehsil, Shahzadpur, Distt. Ambala, the total land area is 276 Kanal 19 Puntas (this property and property no. 18) shown in CD Kanat 13 Kanat. However, the valuation report is prepared for 276 Kanal 19 Puntas as per the reference received from THO, Income Tax Department, Partkhala.</p>	
<p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>	
<p>RATES ADOPED FOR VALUATION</p>	
<p>7.1 Spacing rates adopted as per subject property.</p>	<p>Prevailing Collector Rates of Village Jankar, Sub-Tahsil, Shahzadpur, Distt. Ambala for Year 2022-23 subject to subject property has been adopted for arriving at the rates of land for the subject property.</p>
<p>VALUATION</p>	
<p>The Fair Market Value of the subject mentioned property found as "Eightyfour Lakh Two thousand and 85 under."</p>	
<p>51. No.</p>	<p>Revenue Description</p>
<p>104425000.00</p>	
<p>24.01.2024</p>	

Other Symbols

[illegible][illegible]

Implication of Decisions of Hon'ble Supreme Court - M/s National Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2007

VALUATION REPORT

P-01

Name of Property:		Property :- 24 Kanal 0 Marla Village Panjoliya, Tehsil Ambala		Cantt & Distt. Ambala	
1	REFERENCE	1.1	Order from which reference received	Tax Recovery Officer, Panjoliya	
	1.2	Order no. and date under which reference received	T.R.O./ Panjoliya 24/78 Dated 27.06.2023.		
	1.3	Purpose of valuation	Determination of Fair Market Value of property.		
	1.4	Order(s) for which valuation is required	24.01.2023		
2	REMARKS	Revenue record received from Ambala Cantt. Tehsil, Distt. Ambala.			
3	CONTINUATION OF DOCUMENTS / DETAILS AND INSPECTION	1. Previous Collector Rates of Village Panjoliya, Tehsil Ambala Cantt & Distt. Ambala for year 2021-22 & 2023-24.			
	3.1	Documents/details/information furnished by representatives of Revenue Department	27.06.2023		
	3.2	Date of visit	27.06.2023		
	3.3	Property was visited by the following persons	1. Mr. Parveen Kumar, VO 2. Mr. Debender Singh, AVO 3. Mr. Anil Kumar Rajput, JE		
4	PROPERTY DESCRIPTION	1. Agricultural Land in Village Panjoliya, Tehsil Ambala Cantt & Distt. Ambala 2. The subject property is shown in Revenue No. 757 in reference received from the T.R.O., Income Tax Department, Ambala.			
5	PROPERTY DESCRIPTION	Agriculture Land in Village Panjoliya, Tehsil Ambala Cantt & Distt. Ambala of Area 24 Kanal 0 Marla			
5.1	Land area				
5.2	Type of construction and broad specification	Not applicable			
5.3	Period of Construction	Not applicable			

Signature
 Name of the Valuer
 Date

1		24.01.2023	1065000000
Sl. No.		Date of Valuation	Estimated Market Value of Property
The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.			
8		VALUATION	
7.1		Standard rates adopted as per subject property.	2023-24 related to subject property has been adopted for arriving at the rates of land for the subject property.
7		REASON FOR CHOICE OF VALUATION	
6.3		1. The subject property is shown in Khasra no 767 in reference received from the TRO, Jammu & Kashmir, Jammu & Kashmir, Jammu & Kashmir. 2. Sale deed was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available.	
6.2		Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.1		Method adopted	Land and building method (Collector rates of property)
6		METHOD OF VALUATION	
Property :- 24 Khasra B Khasra Village Panjodra, Tehsil Ambala Cantt & Distt. Ambala			

Page
Amount

Fair Market Value of Property

Property - 24 Parcel O Maria Village Perpetua, Titled Amadeo Credit & Debt, Amadeo

Collection Station at Villavieja Perpetua, Titled Amadeo Credit & Debt, Amadeo for Year 2012-2013
\$ 2012-2013

S/N	Description of Property	Area	Unit	Rate	Amount	Particulars
A	Property - 24 Parcel O Maria Village Perpetua, Titled Amadeo Credit & Debt, Amadeo					
	Debt: Amadeo					
1	Parcel No. 767 Maria 30/18 (3 Parcel O Maria)	8,000	Kanal	443750.00	3550000.00	Each parcel has 8,000 Kanal. The total area is 24,000 Kanal. The total value is 10,650,000.00.
2	Parcel No. 767 Maria 22/18 (3 Parcel O Maria)	8,000	Kanal	443750.00	3550000.00	Each parcel has 8,000 Kanal. The total area is 24,000 Kanal. The total value is 10,650,000.00.
3	Parcel No. 767 Maria 23/18 (3 Parcel O Maria)	8,000	Kanal	443750.00	3550000.00	Each parcel has 8,000 Kanal. The total area is 24,000 Kanal. The total value is 10,650,000.00.
		24,000	Kanal		10650000.00	

Fair Market Value of Property	
Cost of Land	10650000.00

[Signature]
Villavieja Perpetua
Income Tax Department
Chandigarh

Expiry: 27-06-2024

2014年12月15日

304

Subject: Fwd: Most urgent 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

Date: 07/21/23 04:34 PM

From: Delhi zm <ito.zm@incometax.gov.in>

To: "Delhi ADIT/DDIT [L&R] [SSC]" <delhi.ddit.lr.scc@incometax.gov.in>

COMBINED VALUATION REPORT NWR - .xls (137kB)

letter no. 1781 dated 21.07.2023.pdf (1.3MB)

Sir/ Madam

Kindly refer the trail mail

The consolidated report received from the O/o Pr. CCIT, NWR , in the Raiganj Matter, is forwarded for kind information and necessary action at your end.

with regards

Income Tax Officer
Zonal Matters
O/o Member (L & S), CBDT

----- Original Message -----

From: "chandigarh.dcit.hq.judicial" <chandigarh.dcit.hq.judicial@incometax.gov.in>

Date: Jul 21, 2023 4:28:06 PM

Subject: Most urgent 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

To: Delhi zm <ito.zm@incometax.gov.in>

Kindly find enclosed herewith a letter No.1781 dated 21.07.2023 and Valuation report in Excel sheet with respect of this charge on the above cited subject for kind information.

महोदया/महोदय,

उपर्युक्त विषयक पत्र इस ई-मेल के साथ संलग्न कर आपकी सूचना एवं आवश्यक कार्रवाई हेतु प्रेषित है।

धन्यवाद।

(अशोक गुप्ता)

सहायक आयकर आयुक्त (मुख्या.) (न्यायिक),
चंडीगढ़।

S.No.	Name of the CCIT (CCA)	Property details page no. of list	Sr. No. of the Properties	Property Description	Valuation	Remarks
VALUATION OF PROPERTIES IN RESPECT OF IN RESPECT OF PR. CCIT PANCHKULA (PANCHKULA AND HARYANA)						
1	Pr.CCIT, NWR, Chandigarh	483	1	256 Kanal 11.54 Marla	17,00,68,888	Valued by DVO, Chandigarh, Valuation report is enclosed.
2	Pr.CCIT, NWR, Chandigarh	484	2	97 Kanal 12.83 Marla	3,11,19,668	Valued by DVO, Chandigarh, Valuation report is enclosed.
3	Pr.CCIT, NWR, Chandigarh	485-487	3	71 Kanal 18.11 Marla	2,25,78,695	Valued by DVO, Chandigarh, Valuation report is enclosed.
4	Pr.CCIT, NWR, Chandigarh	488-489	4	137 Bigha 9 Biswa	3,07,20,625	Valued by DVO, Chandigarh, Valuation report is enclosed.
5	Pr.CCIT, NWR, Chandigarh	490	5	21 Kanal 2 Marla	71,21,250	Valued by DVO, Chandigarh, Valuation report is enclosed.
6	Pr.CCIT, NWR, Chandigarh	491-492	6	33 Bigha 6.70 Biswa	1,05,41,385	Valued by DVO, Chandigarh, Valuation report is enclosed.
7	Pr.CCIT, NWR, Chandigarh	493-494	7	30 Kanal 13.82 Marla	1,09,99,928	Valued by DVO, Chandigarh, Valuation report is enclosed.
8	Pr.CCIT, NWR, Chandigarh	495-497	8	43 Bigha 5.80 Biswa	97,93,883	Valued by DVO, Chandigarh, Valuation report is enclosed.
9	Pr.CCIT, NWR, Chandigarh	498	9	22 Bigha 10 Biswa	1,33,03,125	As per list total area of the land is 22 Bigha 10 Biswa, however Khewat wise total area land comes to 18 Bigha. It seems that there is calculation mistake. It is further submitted that the property no. 9 & 21 are in village Dhatogara and the khewat numbers are also common. The total area of the property no. 9 & 21 comes to 23 Bigha 2 Biswa 18 Biswasi. (18 Bigha 18 Biswasi of property no. 9 & 5 Bigha 2 Biswa of property no. 21) as per the record supplied by the Revenue Department Kalka. Accordingly, the valuation report is prepared for total land area of 18 Bigha 18 Biswasi. Valued by DVO, Chandigarh
10	Pr.CCIT, NWR, Chandigarh	499	10	92 Bigha 14.93 Biswa	1,78,05,265	Valued by DVO, Chandigarh, Valuation report is enclosed.
11	Pr.CCIT, NWR, Chandigarh	500	11	23 Bigha 12.82 Biswa	41,37,175	Valued by DVO, Chandigarh, Valuation report is enclosed.
12	Pr.CCIT, NWR, Chandigarh	501	12	33 Bigha 12.50 Biswa	58,84,375	Valued by DVO, Chandigarh, Valuation report is enclosed.
13	Pr.CCIT, NWR, Chandigarh	502	13	42 Bigha 16.72 Biswa	94,24,250	Valued by DVO, Chandigarh, Valuation report is enclosed.
14	Pr.CCIT, NWR, Chandigarh	503	14	18 Bigha 3.45 Biswa	1,99,72,500	Valued by DVO, Chandigarh, Valuation report is enclosed.
15	Pr.CCIT, NWR, Chandigarh	504	15	7 Bigha 10.64 Biswa	13,18,100	Valued by DVO, Chandigarh, Valuation report is enclosed.
16	Pr.CCIT, NWR, Chandigarh	505	16	12 Bigha 15 Biswa	62,08,338	Valued by DVO, Chandigarh, Valuation report is enclosed.
17	Pr.CCIT, NWR, Chandigarh	506	17	2 Bigha 16.25 Biswa	21,09,375	Valued by DVO, Chandigarh, Valuation report is enclosed.
18	Pr.CCIT, NWR, Chandigarh	507	18	3 Bigha 14 Biswa	1,40,81,250	Valued by DVO, Chandigarh, Valuation report is enclosed.
19	Pr.CCIT, NWR, Chandigarh	508	19	0 Bigha 8 Biswa	24,00,000	Valued by DVO, Chandigarh, Valuation report is enclosed.
20	Pr.CCIT, NWR, Chandigarh	509-10	20	411 Kanal 2.5 Marla	27,86,43,516	Valued by DVO, Chandigarh, Valuation report is enclosed.
21	Pr.CCIT, NWR, Chandigarh	511	21	5 Bigha 2 Biswa	31,87,500	Valued by DVO, Chandigarh, Valuation report is enclosed.

22	Pr.CCIT, NWR, Chandigarh	512	22	113 Kanal 13 Marla	12,11,67,500	As per list total area of the land is 113 Kanal 13 Marla, however Khewat wise total comes to 106 Kanal 1 Marla. As per Revenue record total area comes to 113 Kanal 13 Marla. It is noticed that in Khewat no. 154 land area mentioned in reference is 24Kanal 08 Marla but as per revenue record, it is 31 Kanal 12 Marla, by considering land area of Khewat No. 154 as per Revenue record, total land area comes to 113 Kanal 13 Marla. Hence the valuation report prepared for total land area of 113Kanal 13 Marla. Valued by DVO, Chandigarh. Valuation report is enclosed.
23	Pr.CCIT, NWR, Chandigarh	513-14	23	293 Kanal 1 Marla 4 Sarsahi	21,10,64,531	Valued by DVO, Chandigarh, Valuation report is enclosed.
24	Pr.CCIT, NWR, Chandigarh	515-518	24	40 Kanal 2.74 Marla (4.875 Acre)	14,33,02,859	Valued by DVO, Chandigarh, Valuation report is enclosed.
25	Pr.CCIT, NWR, Chandigarh	519-527	25	38 Bigha 2.16 Biswa	66,68,900	Valued by DVO, Chandigarh, Valuation report is enclosed.
26	Pr.CCIT, NWR, Chandigarh	376	16	(ISIR Property) 686 Sq. Ft.	38,49,160	The property was inspected on 25.05.2023, the person in possession does not allow for inspection of the building. The valuation report is prepared on the basis of the sale deed received from the Committee-GFIL. The rates of land and building are on the basis of collector rates of the year 2023. Valued by DVO, Chandigarh. Valuation report is enclosed.
27	Pr.CCIT, NWR, Chandigarh	377	17	(ISIR Property) 1683 Sq. Ft.	1,12,18,000	The property was inspected on 25.05.2023, the person in possession does not allow for inspection of the building. The valuation report is prepared on the basis of the sale deed received from the Committee-GFIL. The rates of land and building are on the basis of collector rates of the year 2023. Valued by DVO, Chandigarh. Valuation report is enclosed.
28	Pr.CCIT, NWR, Chandigarh	378	18	274 Kanal 6 Marla	10,42,93,750	As per list total area of the land is 274 Kanal 6 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 80 Kanal 13 Marla. However the valuation report is prepared for 274 Kanal 6 Marla.
29	Pr.CCIT, NWR, Chandigarh	379	19	55 Kanal 7 Marla	2,07,56,250	As per list total area of the land is 55 Kanal 7 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 10 Kanal 1 Marla. However the valuation report is prepared for 55 Kanal 7 Marla. Valued by DVO, Chandigarh. Valuation report is enclosed.
30	Pr.CCIT, NWR, Chandigarh	381	20	28 Kanal 10 Marla	1,06,87,500	As per list total area of the land is 28 Kanal 10 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 5 Kanal 12 Marla. However the valuation report is prepared for 28 Kanal 10 Marla. Valued by DVO, Chandigarh. Valuation report is enclosed.
31	Pr.CCIT, NWR, Chandigarh	382-383	21	44 Kanal 14 Marla	1,06,18,250	Valued by DVO, Chandigarh. Valuation report is enclosed.
32	Pr.CCIT, NWR, Chandigarh	384-386	22	149 Kanal 11 Marla	5,87,81,250	Under litigation-Case before Committee. As per list total area of the land is 149 Kanal 11 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala total land area shown is 2 Kanal 4 Marla in Khewat no.7 & 28. However the valuation report is prepared for 149 Kanal 11 Marla. Valued by DVO, Chandigarh. Valuation report is enclosed.

33	Pr.CCIT, NWR, Chandigarh	388-390	23	200 Kanal 7 Marla	5,00,87,500	Valued by DVO, Chandigarh. Valuation report is enclosed.
34	Pr.CCIT, NWR, Chandigarh	391-392	24	62 Kanal 10 Marla	1,71,87,500	Valued by DVO, Chandigarh. Valuation report is enclosed.
35	Pr.CCIT, NWR, Chandigarh	393-394	25	4 Kanal 5 Marla	1,00,62,500	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. Valued by DVO, Chandigarh. Valuation report is enclosed.
36	Pr.CCIT, NWR, Chandigarh	395-397	26	14 Kanal 8 Marla	54,00,000	As per list total area of the land is 14 Kanal 8 Marla. As per the revenue record no land is available in the name of Golden Forest and its associates. However the valuation report is prepared for 14 Kanal 8 Marla. Valued by DVO, Chandigarh. Valuation report is enclosed.
37	Pr.CCIT, NWR, Chandigarh	398-399	27	29 Kanal 16 Marla		As per the list total area of the land is 29 Kanal 16 Marla. Perusal of details of Khasra no. of the property, it has come to the notice that property mentioned at Sr. No. 7 of agricultural land in Village Shahjhanpur Tehsil Raipur Rani Dist. Panchkula have the similar details. Hence no valuation report is submitted.
38	Pr.CCIT, NWR, Chandigarh	369	10	657 Kanal 10 Marla	15,61,56,250	Valued by DVO, Chandigarh. Valuation report is enclosed.
39	Pr.CCIT, NWR, Chandigarh	371	12	(GFIL Property) 218 Sq Yard	40,73,300	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. Valued by DVO, Chandigarh. Valuation report is enclosed.
40	Pr.CCIT, NWR, Chandigarh	372	13	0 Bigha 19 Biswa	78,53,175	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. Valued by DVO, Chandigarh
41	Pr.CCIT, NWR, Chandigarh	373	14	Land (GPL Property) 79 Kanal 2 Marla	9,24,48,125	As per list total area of the land is 79 Kanal 2 Marla. As per report of the concerned Patwari, total land area shown is 38 Kanal 2 Marla. However the valuation report is prepared for 79 Kanal 2 Marla. Valued by DVO, Chandigarh. Valuation report is enclosed.
42	Pr.CCIT, NWR, Chandigarh	348		Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.		
42	Pr.CCIT, NWR, Chandigarh	349	1	Khewat No. 82 Khatoni No. 93 Khasra No. 25/2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), 22/2/2/2(4-0), 23/1/1(1-7), Kitta 6 Measuring 14 Kanal 14 Marla and Khewat No. 87, Khatoni No. 98, Khasra No. 25/3/1 Measuring 0 Kanal 17 Marla in which company holds 1/8 share equivalent to 0 Kanal 2 Marla. Total land is 14 Kanal 16 Marla.	1,38,75,000	Valued by VO, Rohtak. Valuation report is enclosed.
42	Pr.CCIT, NWR, Chandigarh	349	2	Khewat No. 211 Khatoni No. 227, Khasra No. 24/2/2(7-13), 37/1/1(8-0), 10(8-0), 11/1(2-13), 38/5(7-18), 6(6-4), 15(8-0), 16(8-14), 129/2-3/3/1(1-19) Kitta 9 Measuring 63 Kanal 15 Marla in which company holds 1/3 share equivalent to 21 Kanal 5 Marla.	1,99,20,000	Valued by VO, Rohtak. Valuation report is enclosed.
42	Pr.CCIT, NWR, Chandigarh	349	3	Khewat No. 443 Khasra No. 37/2/4(8-0), 40/3/3(4-19), 4/2/2/1/1(6-16), 7/2/2/2/1/2(0-15), 3/2(0-15), Kitta 5 Measuring 21 Kanal 5 Marla.	2,65,60,000	Valued by VO, Rohtak. Valuation report is enclosed.

43	Pr.CCIT, NWR, Chandigarh	350	Only One Property	Land measuring 14 Kanal 16 Marla SD No. 16608 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of Land: Agricultural Land comprising in Khewat No. 82, Khata No. 93, Rect. No. 25, Killa No. 2/1/1(0-11), 2/2/2(4-9), 3/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), and Rect. No. 22, Killa No. 22/2(4-0), 23/1/1(1-7), field 7, measuring area 14 Kanal - 14 Marla and Khewat No. 87, Khata No. 98, Rect. No. 25, Killa No. 3/1(0-17), field 1, measuring area 0 Kanal - 17 Marla upto the extent of 1/8 share which comes to 0 Kanal - 2 Marla. The total area of both Khewat is 14 Kanal - 16 Marla, situated in the Revenue Estate of Village Sidhrawali, Tehsil and District Gurgaon.	1,38,75,000	Valued by VO, Rohtak. Valuation report is enclosed.
44	Pr.CCIT, NWR, Chandigarh	351	Only One Property	Land measuring 42 Kanal 9 Marla SD No. 16614 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of land; Agricultural Land situated in the Village Sidhrawali, Tehsil & District Gurgaon comprising Killa No. 34/24 (8-0), 40/3/3 (4-19), 4/2/2/1 (7-1), 7/2/2/2/1 (0-17) Kitta 4 measuring area 20 Kanal 17 Marla and Killa No. 24/25/2, 25/2/1/1, 37/1/1-10-11/1, 38/5-6-16, 29/2-3/3/1 measuring area 63 Kanal 15 Marla upto the extent of 1/3 Share equivalent to 21 Kanal 5 Marla. Total land area 42 Kanal and 2 Marla.	3,94,72,500	Valued by VO, Rohtak. Valuation report is enclosed.
45	Pr.CCIT, NWR, Chandigarh	352	Only One Property	Land measuring 0 Kanal 2 Marla SD No. 16610 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of land as under: Property known as Agricultural Land comprising in Khewat No. 361, Khata No. 399, Rect. No. 37 Killa No. 24(8-0), Rect. No. 40 Killa No. 10(8-0), 13/1/2(3-6), field 3 measuring area 19 Kanal 6 Marla upto extent of 2/386 share which comes to 0 Kanal 2 Marla situated in the revenue estate of Village Sidhrawali, Tehsil & District Gurgaon vide Fard Jamabandi for the year 2002-2003.	97,500	Valued by VO, Rohtak. Valuation report is enclosed.
46	Pr.CCIT, NWR, Chandigarh	353	Only One Property	Land measuring 0 Kanal 13 Marla SD No. 16613 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of land as under: Agricultural Land situated in the Village Sidhrawali, Tehsil & District Gurgaon comprising in Khewat No. 363 Khata No. 401, Rect. No. 40 Killa No. 7/2/2(2-4), 8/2(7-17), field 2 measuring area 10 Kanal 1 Marla upto the extent of 2/201 share which comes to 0 Kanal 2 Marla and Khewat No. 364, Khata No. 402, Rect. No. 40 Killa No. 3(7-11), 4/2/2(7-3), 11(5-3) field 3 measuring area 19 Kanal 17 Marla upto the extent of 6/397 share which comes to 0 Kanal 6 Marla and Khewat No. 365 Khata No. 403, Rect. No. 40 Killa No. 9(8-0), field 1 measuring area 8 Kanal 0 Marla upto the extent of 5/160 share which comes to 0 Kanal 5 Marla. The share of M/s Golden Royal Home Finances Corporation Ltd in all the Khewat is 0 Kanal 13 Marla as per Jamabandi for the year 2002-2003.	6,07,500	Valued by VO, Rohtak. Valuation report is enclosed.
47	Pr.CCIT, NWR, Chandigarh	354		Total land 12 Kanal 0 Marla in village Sidhrawali, Distt. Gurgaon. Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawali, Tehsil & District Gurgaon (Haryana)		
47	Pr.CCIT, NWR, Chandigarh	355	1	Khewat No. 287, Khatoni No. 326, Musteel No. 40, Killa No. 3 (7-11), 4/2/2(7-3), 11(5-3), 9 (8-0), Total Kitta 4, Total Area 27 Kanal 17 Marla's 80/557 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.	37,50,000	Description of Land has been verified by the Halka Patwari and found correct. Valued by VO, Rohtak. Valuation report is enclosed.
47	Pr.CCIT, NWR, Chandigarh	355	2	Khewat No. 287, Khatoni No. 326, Musteel No. 40, Killa No. 3 (7-11), 4/2/2(7-3), 11(5-3), Total Kitta 3, Total Area 19 Kanal 17 Marla's 80/397 share equivalent to 4 Kanal, Ownership of Golden Forests India Limited.	37,50,000	Valued by VO, Rohtak. Valuation report is enclosed.
47	Pr.CCIT, NWR, Chandigarh	355	3	Khewat No. 287, Khatoni No. 326, Musteel No. 40, Killa No. 8/2 (7-17), 7/2/2/2(2-4), Total Kitta 2, Total Area 10 Kanal 1 Marla's share 80/201 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.	37,50,000	Valued by VO, Rohtak. Valuation report is enclosed.

48	Pr.CCIT, NWR, Chandigarh	356		Total land 75 Kanal 6 Marla. Land measuring 46 Kanal 15 Marla available for sale in Village Bhokarka, Haryana. DETAIL OF LAND FOR SALE IN VILLAGE BHOKHARKHA, DISTRICT GURGAON.		
48	Pr.CCIT, NWR, Chandigarh	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, Kitta 4, Measuring 20 Kanal 0 Marla in which GPL and GTRDL holds 21/136 share equivalent to 3 Kanal 2 Marla and Khasra Nos.6/8/2-9, 13/7-18, 14/4-9, 16/7-13, 17/17-13, 18/8-0, Kitta 6, Measuring 38 Kanal 2 Marla in which GPL holds 25/238 share equivalent to 4 Kanal 0 Marla total land is 7 Kanal 2 Marla.	51,50,400	Valued by VO, Rohtak. Valuation report is enclosed.
48	Pr.CCIT, NWR, Chandigarh	357	2	Khasra No.13/1/1/6-0, 1/2/2-0, 10/1/6-13, 9/20/8-0, 21/8-0, 22/1/1-0, Kitta 6, Measuring 31 Kanal 13 Marla in which GPL and GTRDL holds 21/136 share equivalent to 4 Kanal 18 Marla.	35,65,400	Valued by VO, Rohtak. Valuation report is enclosed.
48	Pr.CCIT, NWR, Chandigarh	357	3	Khewat No.55, Khatoni No.70, Khasra No.15/13/1/1-0, 19/2/5-0, 22/1/0-9, 23 1/0-9 Kitta 4, Measuring 6 Kanal 18 Marla in which GPL and GTRDL holds 21/136 share equivalent to 1 Kanal 1 Marla.	7,59,800	Valued by VO, Rohtak. Valuation report is enclosed.
48	Pr.CCIT, NWR, Chandigarh	357	4	Khewat No. 55, Khatoni No.70, Khasra Nos. 28/12/1/0-5, 12/2/5-18, Kitta 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, Kitta 5, Measuring 32 Kanal 15 Marla Salam (Full) Total is 33 Kanal 14 Marla.	2,44,35,400	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	360		1221 Kanal 2.5 Marla in Village Bhora Khurd, District Gurgaon.DETAILS OF LAND FOR SALE IN VILLAGE BHORA KHURD, DISTRICT GURGAON, HARYANA.		
49	Pr.CCIT, NWR, Chandigarh	361	1	Khewat No.82, Khatoni No.107, Khasra Nos.5/13/8-0, 14/3-18, 17/8-0, 18/8-0, 19/8-0, 20/8-0, 21/8-0, 22/1/2-0, 22/2/3-4, 23/3-0, 26/2-18, 6/16/1/1-14, 13/2/8-0, 3/8-0, Kitta 14, Measuring 80 Kanal 12 Marla in which the Company holds 1440/13175 Share Equivalent to 8 Kanal 16 Marla and Khewat No.35, Khatoni No.38, Khasra Nos.5/16/5-17, 25/7-4, Kitta 2, Measuring 13 Kanal 1 Marla in which the Company holds 425/1308 Share Equivalent to 4 Kanal 5 Marla. Total Land is 13 Kanal 1 Marla.	97,86,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	381	2	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, 7/5/4-8, 6/8-0, 14/9-3, 15/8-0, 16/8-0, 17/7-4, 25/1/1-0, Kitta 15, Measuring 107 Kanal 13 Marla in which the Company holds 2/39 Share Equivalent to 5 Kanal 10 Marla, Khewat No.23, Khatoni No.26, Khasra Nos.7/18/3-9, 23/9-8, 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, 15/1/1-5, Kitta 13, Measuring 77 Kanal 3 Marla in which the Company holds 1827/3933 Share Equivalent to 35 Kanal 17 Marla. Total Land is 41 Kanal 7 Marla.	3,10,14,000	Valued by VO, Rohtak. Valuation report is enclosed.

49	Pr.CCIT, NWR, Chandigarh	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, 11/6-8, 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, Kite 29, Measuring 152 Kanal 19 Marla in which the Company holds 2/39 Share Equivalent to 7 Kanal 17 Marla and Khewat No.23, Khatoni No. 26, Khasra No. 14/6, Measuring 0 Kanal 3 Marla in which the company holds 1827/3933 Share Equivalent to 0 Kanal 1 Marla. Total Land is 7 Kanal 18 marla.	59,28,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	361	4	Khewat No.19, Khatoni No.20, Khasra Nos. 8/15/3-11, 16/5-16, 25/5-8, 8/19/6-7, 20/9-9, 21/8-0, 22/8-0, 24/1/8-0, 10/8-0, 11/8-0, 20/7-7, 21/8-0, 25/5/5-0, 6/4-12, 15/4-4, 16/3-12, 25/3-16, Kite 17, Measuring 107 Kanal 2 Marla in which the Company holds 7/28 Share Equivalent to 26 Kanal 15 Marla (This Land Sold vide Registry No. 23466 dated 25.02.2005 and Registry No. 22134 dated 09.02.2005).	2,00,64,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	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, Kite 6, Measuring 27 Kanal 11 Marla in which the Company holds 1827/3933 Share Equivalent to 12 Kanal 16 Marla and Khewat No.29, Khatoni No.32, Khasra No. 29/5, Measuring 8 Kanal 0 Marla in which the Company holds 160/326 Share Equivalent to 3 Kanal 18 Marla and Khewat No.32, Khatoni No.35, Khasra No.22/2/4, 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, 22/15/2/3-18, 16/6-19, Kite 4, Measuring 18 Kanal 11 Marla in which the Company holds 425/1306 Share Equivalent to 6 Kanal 1 Marla and Khewat No.72, Khatoni No.97, Khasra No 22/6/1, Measuring 0 Kanal 8 Marla in which the Company holds 1/11 Share Equivalent to 0 Kanal 1 Marla. Total Land is 26 Kanal 10 Marla.	2,13,78,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	361-362	6	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, 14/1/1-18, Kite 14, Measuring 89 Kanal 7 Marla in which the Company holds 1827/3933 Share Equivalent to 41 Kanal 10 Marla and Khewat No. 30, Khatoni No.33, Khasra Nos. 58/14/1/2/0-8, 14/2/5-0, 15/1/7-12, Kite 3 Measuring 13 Kanal 0 Marla Salam (Full) and Khewat No. 25, Khatoni No.28, Khasra Nos. 28/12/7-12, 13/7-7, 14/7-7, 18/8-0, 19/8-0, 21/1/3-7, 42/14/2/6-4, 17/1/3-7, Kite 8, Measuring 51 Kanal 4 Marla in which the Company holds 45/86 Share Equivalent to 26 Kanal 16 Marla and Khewat No.51, Khatoni No. 54, Khasra Nos. 41/3/2/4-0, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/8-14, 12/7-2, 13/8-0, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 21/2/7-11, 22/8-0, 23/1/5-0, 44/1/4/1-6, 45/1/2/7-12, 2/8-0, 3/1/4-16, 10/1/7-12, 11/2/7-12 and Khewat No. 52, Khatoni No.55, Khasra Nos. 41/16/2/3-12, 17/8-0, 23/2/3-0, 24/8-0, 45/3/2/3-4, 4/8-0, 7/8-0, 8/8-0, 9/8-0, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 20/7-9, 22/7-3, 23/8-0, 58/2/5-8, 3/8-0, 4/8-0, 8/8-0, 9/5-0, 13/3-16, Kite 43, Measuring 300 Kanal 17 Marla Salam (Full) and Khewat No.68, Khatoni No.79, Khasra Nos. 28/17/5-8, 21/2/4-13, 20/2/3-2, 22/8-0, 23/7-18, 41/1/8-0, 2/8-0, 3/1/2-11, 9/5-2, 10/6-10, 11/7-14, 20/2/2-9, 26/1-10, 42/5/8-0, 6/8-0, 15/8-0, 16/8-0, 17/2/4-13, 24/1/4-13, 25/1/3-12, Kite 20, Measuring 115 Kanal 11 Marla in which the Company holds 1203/2315 Share Equivalent to 60 Kanal 1 Marla and Khewat No. 35, Khatoni No. 38, Khasra Nos.42/1/7-18, 2/8-0, 10/5-12, 11/1-9, 43/5/0-15, Kite 5, Measuring 23 Kanal 14 Marla in which the Company holds 425/1306 Share Equivalent to 7 Kanal 14 Marla and Khewat No.50, Khatoni No. 53, Khasra Nos. 28/16/8-16, 24/6-18, 25/8-0, 29/20/6-18, 21/7-12, 22/7-7, 40/1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 41/20/1/4-8, 42/25/2/1-9, 44/5/7-2, 6/8-0, 7/4-7, 15/8-18, Kite 17, Measuring 119 Kanal 13 Marla Salam (Full) and Khewat No. 32, Khatoni No.35, Khasra Nos.42/8/7-4, 9/8-0, Kite 2, Measuring 15 Kanal 4 Marla in which the Company holds 5/7 Share Equivalent to 10 Kanal 17 Marla. Total Land is 582 Kanal 19 Marla or 72.87 Acre.	43,72,14,000	Valued by VO, Rohtak. Valuation report is enclosed.

49	Pr.CCIT, NWR, Chandigarh	362	7	<p>Khewat No.7, Khatoni No.7, Khasra Nos. 46/5/8-0, 7/8-0, 8/8-19, 9/1/3-4, 12/8-0, 13/8-0, 18/8-0, 19/8-0, 22/8-0, 23/8-0, 47/2/2/8-0, 3/8-4, 8/7-11, 55/1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, Kitta 19, Measuring 145 Kanal 18 Marla in which the Company holds 59/2918 Share Equivalent to 2 Kanal 19 Marla and Khewat No. 10, Khatoni No. 10, Khasra Nos. 47/8/5-0, 39/6/2/4-15, 7/7-7, 8/7-7, 9/7-7, 10/7-7, 11/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-12, 15/1/1-16, 18/8-0, 19/8-0, 20/8-0, 22/8-0, 23/8-0, 24/1/3-8, 40/16/8-0, 24/7-12, 25/8-0, 46/2/2/4-0, 3/7-4, 4/7-19, Kitta 24, Measuring 165 Kanal 14 Marla in which the Company holds 1470/3434 Share Equivalent to 70 Kanal 19 Marla and Khewat No. 29, Khatoni No. 32, Khasra Nos. 46/6/7-19, 15/1/1/0-7, Kitta 2, Measuring 8 Kanal 6 Marla in which the Company holds 160/328 Share Equivalent to 4 Kanal 1 Marla and Khewat No. 34, Khatoni No. 37, Khasra Nos. 48/15/2/5-13, 24/8-0, 55/3/8-0, 4/8-0, 8/8-0, 13/8-0, Kitta 6, Measuring 45 Kanal 13 Marla in which the Company holds 185/913 Share Equivalent to 9 Kanal 5 Marla and Khewat No.35, Khatoni No. 38, Khasra Nos. 46/16/2/2-0, 17/8-0, Kitta 2, Measuring 10 Kanal 0 Marla in which the Company holds 425/1306 Share Equivalent to 3 Kanal 5 Marla and Khewat No. 32, Khatoni No. 35, Khasra No. 48/14/8-0 in which the Company holds 5/7 Share Equivalent to 5 Kanal 4 Marla. Total Land is 96 Kanal 3 Marla.</p>	7,21,14,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	362, 363	8	<p>Khewat No.71, Khatoni No. 66, 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, 18/8-0, 20/6-10, 21/7-18, 22/8-0, 54/25/2/0-7, 59/5/2/2-4, 6/1/4-4, 15/8-4, 16/3-2, 24/2/0-12, 25/1/3-7, 60/1/8-0, 2/8-0, 9/8-0, 10/8-0, 11/8-0, 20/1/5-12, 20/2/2-8, 21/1/1-0, 21/2/2-7, Kitta 26, Measuring 137 Kanal 13 Marla in which the Company holds 5/16 Share Equivalent to 43 Kanal 0 Marla (This Land is Sold vide Registry No. 2435 dated 09.03.2005, Registry No. 20617 dated 17.01.2005 and Registry No. 20621 dated 17.01.2005) and Khewat No. 79, Khatoni No.104, Khasra No. 49/24/8-0, 51/8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52/4/9-2, 6/1/4-7, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61/4/8-0, 5/8-0, 62/1/8-0, 2/8-0, 3/8-0, Kitta 30, Measuring 201 Kanal 12 Marla in which the Company holds 53/168 Share Equivalent to 63 Kanal 12 Marla and Khewat No. 82, Khatoni No. 107, Khasra Nos. 36/23/3/0-10, 24/2/1-17, 49/6/8-0, 7/8-0, 6/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 25/8-0, 50/1/2/5-12, 2/8-0, 3/8-0, 4/5-10, 7/2-8, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/7-4, 18/6-16, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/8-0, 24/8-0, 51/1/8-0, 2/8-0, 3/10-6, 52/5/8-0, Kitta 32, Measuring 232 Kanal 3 Marla in which the Company holds 1440/13175 Share Equivalent to 25 Kanal 7 Marla and Khewat No.60, Khatoni No.71, Khasra Nos.48/5/8-0, 49/1/8-0, 2/7-4, Kitta 3, Measuring 23 Kanal 4 Marla in which the Company holds 160/624 Share Equivalent to 5 Kanal 19 Marla and Khewat No.63, Khatoni No.74, Khasra Nos. 48/6/2/3-16, 7/7-11/8/7-11, Kitta 3, Measuring 18 Kanal 18 Marla Salam (Full) and Khewat No.72, Khatoni No.97, Khasra Nos. 48/24/1/2-0, 24/2/4-18, 25/1/5-0, 25/2/1-18, 49/21/2/7-14, 53/4/8-0, 5/8-0, 6/8-0, 7/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 23/8-0, 24/6-18, 25/8-0, 26/1-2, 60/3/8-0, 4/8-0, 5/8-0, 6/1/1-11, 7/8-0, 8/8-0, 12/8-0, 13/8-0, 14/8-0, 17/8-0, 18/8-0, 19/8-0, Kitta 31, Measuring 215 Kanal 1 Marla in which the Company holds 1/11 Share Equivalent to 19 Kanal 11 Marla and Khewat No.79, Khatoni No.104, Khasra Nos. 49/24/8-0, 51/8/6-1, 9/8-0, 10/7-7, 11/7-13, 12/1/2-9, 12/2/4-13, 13/1/2-5, 13/2/1-5, 18/4-18, 19/8-0, 20/8-0, 21/8-0, 22/8-0, 23/6-16, 52/4/9-2, 6/1/4-4, 6/2/2-16, 7/6-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 24/8-0, 25/8-0, 61/4/8-0, 5/8-0, 62/1/8-0, 2/8-0, 3/8-0, Kitta 30, Measuring 201 Kanal 9 Marla in which the Company holds 33 Kanal 11.5 Marla and Khewat No.86, Khatoni No.112, Khasra Nos. 49/1/8-0, 12/7-4, 19/7-4, 20/8-0, Kitta 4, Measuring 30 Kanal 8 Marla Salam (Full) and Khewat No.88, Khatoni No.114, Khasra Nos. 48/15/8-0, 16/8-0, Kitta 2, Measuring 16 Kanal 0 Marla. Total Land is 256 Kanal 6.5 Marla or 32.04 Acre.</p>	19,22,46,000	Valued by VO, Rohtak. Valuation report is enclosed.

49	Pr.CCIT, NWR, Chandigarh	363	9	Khewat No.82, Khatoni No. 107, Khasra Nos.19/18/8-0-3, 18/7-0-3, 18/8-2-16, 17/3-11, 23/8-0, 24/8-0, 32/3/7-14, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/8-0, 13/8-0, 14/8-0, 15/8-0, 16/8-0, 17/8-0, 18/8-0, 33/1/8-0, 10/8-0, 11/8-0, 20/8-0, Kitta 22, Measuring 150 Kanal 7 Marla in which the Company holds 1440/13175 Share Equivalent to 16 Kanal 9 Marla.	1,23,36,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	363	10	Khewat No. 45, Khatoni No. 48, Khasra Nos. 55/17/2/2-17, 17/4-0-13, 24/8-0, 25/8-0, 57/15/2/1 -0, 16/2-13, 58/4/8-0, 5/8-0, 6/8-0, 7/1/3-0, 7/2/5-0, 11/7-14, 12/8-0, 13/ 1/4-12, 13/2/3-8, 14/8-0, 15/8-0, 18/8-0, 19/8-0, 20/8-0, 59/1/2/4-13, 2/2/4-13, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 55/21/1/0-6, 57/6/1 -1 8, 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, Kitta 36, Measuring 196 Kanal 11 Marla in which the Company holds 2358/3970 Share Equivalent to 116 Kanal 15 Marla.	8,75,64,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	363	11	Khewat No.82, Khatoni no.107,Khasra Nos. 73/6/7-2, 7/7-2, 8/7-2,13/8-0,14/8-0, 15/8-0,16/8-0, 17/8-0, 18/8-0, 22/8-0, 23/8-0, 24/8-0, 25/8-0, 74/10/7-2, 11/8-0, 20/8-0, 78/2/8-0, 3/8-0, 4/8-0, 5/8-0, 8/9-0, 7/6- 11, 8/3-18, Kitta 23, Measuring 175 Kanal 17 Marla in which the company holds 1440/13175 Share Equivalent to 19 Kanal 4 Marla and Khewat No. 80, Khatoni no. 105, Khasra Nos. 72/3/2/8-16, 4/8-0, 5/8-0, 6/8-0, 7/8-0, 8/7-14, 13/8-0, 12/2/1-10, 14/8-0, 15/6-16,16/8-0, 17/8-0, 18/9-13, 19/1/2-15, 24/5-16, 25/8-0, 26/1-4, 73/1/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 19/8-0, 20/8-0, 21/8-0,78/1/5-2, 79/5/1-13, Kitta 27, Measuring 184 Kanal 19 Marla in which the company holds 2/39 Share Equivalent to 9 Kanal 10 Marla.Total Land is 28 Kanal 14 Marla.	2,15,28,000	Valued by VO, Rohtak. Valuation report is enclosed.
49	Pr.CCIT, NWR, Chandigarh	363, 364	12	Which is in Separate Parts. 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, Kitta 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, Kitta 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, Kitta 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.68/2/1, 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, 11/8-2-13, 204/2-2, Kitta 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, 205/1-8, Kitta 3, Measuring 9 Kanal 18 Marla in which the Company holds 2/39 Share Equivalent to 0 Kanal 10 Marla.Total Land is 6 Kanal 5 Marla.	46,86,000	Valued by VO, Rohtak. Valuation report is enclosed.

50	Pr.CCIT, NWR, Chandigarh	365		Land measuring 73 Kanal 5.66 Marla available in Village Parasoli, District Gurgaon, Haryana		
50	Pr.CCIT, NWR, Chandigarh	368	1	Khewat No. 13, Khatoni No. 25, Khasra Nos. 4/10/0-5, 5/4/5-17, 6/5-8, 7/8-0, 8/7-4, Kite 5, Measuring 26 Kanal 12 Marla in which the Company holds 1/3 Share Equivalent to 8 Kanal 17.33 Marla and Khatoni no. 1/1-2, Khasra Nos. 4/19/3-19, 20/8-0, 21/8-0, 22/10-15, 22/2/1-1, 5/16/8-0, 25/8-0, Kite 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, Kite 6, Measuring 32 Kanal 14 Marla in which the Company holds 65/654 Share Equivalent to 3 Kanal 5 Marla. Total Land is 13 Kanal 1.33 Marla.	97,98,000	Valued by VO, Rohtak. Valuation report is enclosed.
50	Pr.CCIT, NWR, Chandigarh	368	2	Khewat/Khatoni No. 8/20, Khasra No. 10/18 Measuring 7 Kanal 4 Marla in which the Company holds 240/2338 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, 8/16/2/2-8, 24/2-19, 25/8-0, 9/4/5-9, 5/7-7, 8/7-12, 7/8-0, 8/1-14, 13/2-3, 14/7-18, 15/7-12, 16/7-10, 17/2-13, 10/1/7-7, 2/7-7, 3/7-7, 4/7-7, 7/8-0, 8/8-0, 9/8-0, 10/8-0, 11/8-0, 12/8-0, 13/1/5-7, 20/8-0, 21/8-0, Kite 30, Measuring 20 Kanal 18 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 1 Marla. Total Land is 1 Kanal 16 Marla. (There is a typing error in total area. It works out to 0 Kanal 16 Marla Instead of 1 Kanal 18 Marla)	6,00,000	There is a typing error in total area. It works out to 0 Kanal 16 Marla instead of 1 Kanal 16 Marla. Valued by VO, Rohtak. Valuation report is enclosed.
50	Pr.CCIT, NWR, Chandigarh	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, Kite 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, 17/4/2/8-0, 10/23/3/3-18, 17/3/1/8-4, 5/1/2/0-17, 16/2/1/1-4, Kite 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, Kite 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, Kite 3, Measuring 10 Kanal 4 Marla in which the Company holds 240/2338 Share Equivalent to 1 Kanal 1 Marla. Total Land is 11 Kanal 1.33 Marla.	82,98,000	Valued by VO, Rohtak. Valuation report is enclosed.
50	Pr.CCIT, NWR, Chandigarh	367	4	Khewat No. 13, Khatoni No. 25, Khasra No. 12/21/8/1-0, 16/5/1/0-10, 11/25/6/0-8, Kite 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, Kite 3, Measuring 6 Kanal 1 Marla in which the Company holds 240/2338 Share Equivalent to 0 Kanal 12 Marla and Khatoni No. 22/37, Khasra Nos. 11/8/1/1-6, 14/2/5-6, 15/8-0, 16/7-18, 17/1/5-9, 17/2/0-11, 18/3/0-8, 12/1/2/2-11, 10/2/6-4, 11/1/4-16, 21/7/0-12, Kite 11, Measuring 43 Kanal 8 Marla in which the Company holds 14/5004 Share Equivalent to 0 Kanal 2 Marla. Total Land is 1 Kanal 8 Marla.	10,50,000	Valued by VO, Rohtak. Valuation report is enclosed.
50	Pr.CCIT, NWR, Chandigarh	367	5	Khatoni No. 3, Khasra Nos. 12/8/7-12, 7/7-3, 8/7-4, 12/13/6-16, 14/6-2, 15/8-0, Kite 6, Measuring 42 Kanal 17 Marla in which the Company holds 382/16282 Share Equivalent to 0 Kanal 19 Marla and Khatoni No. 1/1-2, Khasra Nos. 12/5/1/8-4, 13/1/8-0, 2/6-13, 3/0-15, Kite 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, Kite 2, Measuring 16 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 7 Marla. Total Land is 1 Kanal 17 Marla.	13,86,000	Valued by VO, Rohtak. Valuation report is enclosed.

50	Pt.CCIT, NWR, Chandigarh	367	6	<p>Khewat No. 13, Khatoni No. 25, Khasra Nos. 14/8/7-2, 9/1/5-3, Kitta 2, Measuring 12 Kanal 5 Marla in which the Company holds 1/3 Share Equivalent to 4 Kanal 2 Marla and Khewat No. 57, Khatoni No. 82, Khasra Nos. 14/8/2/1-19, 10/6-15, 11/7-12, 12/8-0, 13/8-0, 14/8-0, 15/3-0, 16/0-12, 17/7-10, 18/8-0, 19/8-0, 20/7-12, 15/6/7-2, 15/1/2-0, Kitta 14, Measuring 84 Kanal 2 Marla in which the Company holds 1/3 Share Equivalent to 28 Kanal 1 Marla and Khatoni No. 3, Khasra Nos. 15/15/2/6-0, 16/1/6-0, 25/8-0, Kitta 3, Measuring 20 Kanal 0 Marla in which the Company holds 362/16282 Share Equivalent to 0 Kanal 9 Marla and Khatoni No. 1/1-2, Khasra Nos. 14/21/8-0, 22/8-0, 23/8-0, 24/3-8, Kitta 4, Measuring 27 Kanal 8 Marla in which the Company holds 3/120 Share Equivalent to 0 Kanal 14 Marla. Total Land is 33 Kanal 6 Marla.</p>	2,49,78,000	Valued by VO, Rohtak. Valuation report is enclosed.
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50	Pr.CCIT, NWR, Chandigarh	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, Kitta 15, Measuring 88 Kanal 12 Marla in which the Company holds 3/120 Share Equivalent to 2 Kanal 4 Marla and Khatoni No. 8/20, Khasra Nos. 22/9/8-0, 10/7-4, 11/7-4, 12/8-0, 19/8-0, 20/7-4, 21/6-8, 25/1/7-4, 2/8-0, 9/8-0, 10/7-4, 11/7-4, 12/1/4-0, Kitta 13, Measuring 93 Kanal 10 Marla In which the Company holds 240/2336 Share Equivalent to 9 Kanal 12 Marla, Total Land is 11 Kanal 16 Marla.	68,50,000	Valued by VO, Rohtak. Valuation report is enclosed.
51	Pr.CCIT, NWR, Chandigarh	370		Land measuring 33 Kanal 7 Marla situated in Village Bhorakhurd, Tehsil & District- Gurgaon, Haryana		No details of land have been found attached. However, as per details verified by the Hafka Patwari, this land has already been covered under S. No. 8, Property No. 8, Page 360.
52	Pr.CCIT, NWR, Chandigarh	348-407	15	Building SCO No. 21, Sector Diwan Khana, HUDA, Jind(GFIL Property) (Area 126.6 Sq. Mtr)	1,83,19,000	Valued by VO, Rohtak. Valuation report is enclosed.
53	Pr.CCIT, NWR, Chandigarh	348-407	28	Land in Vill Umri, tehsil Thanesar & Dist. kurukshetra (35 K-16M).	4,43,02,500	Valued by VO, Rohtak. Valuation report is enclosed.
54	Pr.CCIT, NWR, Chandigarh	348-407	29	Land in Vill Sarai Ahmed, tehsil & Distt. Rohtak (52 Kanal-3 marla)-16M).		<p>- As per the report of JAO</p> <p>1. The Valuation Officer Rohtak alongwith Assistant Valuation Officer met the concerned Patwari on 15.05.2023 for the 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 reveue record of this land was also checked and it was matching with the statement of the Patwari and the School has been shown in the revenue record also.(Copy of the revenue record enclosed-Annexure "A").</p> <p>2. A letter in this regard was also written to the Deputy Commissioner, Rohtak by the Tehsildar-Rohtak on 20.03.2023 intimating that the said land does not belong to GFIL presently, All details of Sale& Purchase of this land have been mentioned in the letter. (Copy of the letter enclosed-Annexure "B").</p> <p>3. During site visit of the said land alongwith Patwari, it was found that a school named "The Sanskriti School, Rohtak" is running over there.(Site photographs enclosed-Annexure "C").</p> <p>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"). In view of the above, it is concluded that the said land does not belong to the GFIL and is not 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.</p>

55	Pr.CCIT, NWR, Chandigarh	348-407	30	Plot No. 214, Area 209 Sq. Meters, sectore 8, Huda Kamal, Haryana	92,50,000	As per the report of JAO 1. The Estate Officer, Kamal has given the report vide Memo No. 2346 dated 02.06.2023 that the said plot is allotted in the name of Sh. Gorav S/o Sh. HP Gupta, R/o C-17, Arjun Nagar, Dyal Singh Colony, Kamal vide their office No. 5379 dated 19.04.2001. 2. The property was inspected by the Valuation Officer on 02.06.2023 and 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 intimated by Sub-Registrar, Kamal. A copy of the Valuation report submitted by the VO, Rohtak is enclosed.
56	Pr.CCIT, NWR, Chandigarh	348-407	31	Total Land 15 Kanal 9 Marla, Vill. Kohand Tehsil Gharaunda, Distt. Kamal. 9K-4.18 M is available for sale	5,06,49,500	As per the report of JAO 1. The Khewat wise detail of land of 9 Kanal, 4.18 Marla viz. Khewat no.842, 845 & 846 of the subject property against total land area of 15 Kanal , 9 Marla. 2. As reported by the Valuation Officer, the factory building is constructed on the part of land. The Valuation Report is prepared by the V.O. for land area of 9 Kanal 4.18 Marla. A copy of the Valuation report submitted. Valued by VO, Rohtak. Valuation report is enclosed.

VALUATION OF PROPERTIES IN RESPECT OF IN RESPECT OF PR. CIT-1, CHANDIGARH (PUNJAB AND HIMACHAL PRADESH)

57	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Farm Land in peer Mashala Tehsil Derabassi, Distt. Mohali. Land 34.33 Acres (164 Bigha 16 Biswa). Detail of Land enclosed Page No. 269 to 271	Sr.No.1	Khewat No.25/20 & khatauni No. 30 (3 Bigha 15 Biswa) Khewat No 25 20 & khatauni No 31 (3 Bigha 15 Biswa) Khewat No.25/20 & khatauni No. 31 (0 Bigha 8 Biswa) Khewat No 33/28 & Khatauni No 48 (5 Bigha 8 Biswa) Khewat No. 56/51 & Khatauni No. 74 (18 Bigha 5 Biswa) Khewat No. 56/51 B. Khatauni No. 75 (15 Bigha 3 Biswa) Khewat No. 80/76 & Khatauni No. 103 (4 Bigha 0 Biswa) Khewat No. 80/76 & Khatauni No. 103 (5 Bigha 10 Biswa) khewat No.89/25 & khatauni No. 112 marked as 1(H) (108 Bigha 6 Biswa)	Rs..68713333/-	The subjected property is currently owned by the Punjab Sarkar
58	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Total Land 31 Bigha 12 Biswa In name of R K Syal & Neena Syal Vill-Mirpura, Tehsil Derabassi, Mohali. Detail of land enclosed Page No. 272 to 273	Sr.No.2	Khasra No. 503 = 5.70 bigha Khasra No.504 = 4.10 bigha Khasra No. 510 = 2.75 bigha Khasra No. 511/1 = 2.00 bigha Khasra No. 512/1 = 2.00 bigha Khasra No. 718/509 = 4.00 bigha Khewat No.60/59/10 & Khatauni No. 99 Khasra No.513 min = 3.80 bigha Khewat No.61/59 & Khatauni No. 100 Khasra No. 672/508 = 1.45 bigha Khewat No.62/59/20 & Khatauni No. 101 Khasra No. 513 min = 1.65 bigha Khasra No. 511 mm = 2.00 bigha Khasra No. 512 = 2.15 bigha	Rs. 9870000/-	as per the revenue record the R.K. Syal has only 01 Bigha 09 Biswa Land. However, the valuation report is being prepared as per the reference received i.e. for total land 31 Bigha 12 Biswa
59	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Land measuring 16 Bigha 2 Biswa situated in village Nimbua, Tehsil Derabasso, District S.A.S. Nagar Mohali. Detail of Land: Khata No. 151/169, Khasra Nos. 53/18(4-0), 23(4- 1), 24/2(0-4, 59/4(4- 16), 5(1-6), 60/1(1-5) Page No. 274	Sr.No.3	Khewat No. 123/106 min & Khatauni No. 135 Khasra No. 59/4=4.80 Bigha Khasra No. 59/5=1.30 Bigha Khasra No. 60/1=1.25 Bigha Khewat No. 123/106 min & Khatauni No. 136 Khasra No. 53/18/1=1.80 Bigha Khasra No. 53/18/2=2.20 Bigha Khewat No. 123/106 min & Khatauni No. 137 Khasra No. 53/24/2=0.70 Bigha Khewat No. 123/106 min & Khatauni No. 138 Khasra No. 53/23=4.05 Bigha	Rs. 8385411/-	The Property mentioned in volume 9 page 338 (As per Dr. Namavati Report) are same as at Page No. 274.

60	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Land situated in Village Rampur Bahal, Tehsil Derabassi, District Mohali (20 Bigha 11 Biswa). Detail of Land: Khasra No. 21//1(1- 8), 9 (2-10), 10, 10(4-0), 12 min (1- 5), 13/2 min (1-10), 17 min(2- 0), 14 (1-13), 16 (2-5), 24 (4-0) in Khewat Khasra No. 66/148 and 40/80 Page No. 275	Sr.No.4	Khasra No. 21//16 = 2.25 bigha Khasra No.21//24 = 4.00 bigha Khewat No.86/85 & Khatauni No. 182 khasra No 21//17/1 = 2.00 bigha Khewat No.86/85 & Khatauni No. 190 khasra No.21//1 = 1.40 bigha khasra No. 21//9 = 2.50 bigha khasra No. 21//10 = 4.00 bigha khasra No 21//12/1 = 1.25 bigha khasra No. 21//13/2 = 1.50 bigha khasra No. 21//14 = 1.65 bigha	Rs. 8528000/-	The subjected property is currently owned by the GFIL: as per revenue record.
61	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Land measuring 1108 Bigha 2 Biswa in village Jaraut, Tehsil Dera Bassi, District S.A.S. Nagar Mohali. Detail of Land enclosed. Page No. 276 to 289	Sr.No.5	Khewat No. 235/214 & khatauni No. 319 marked as 1 (A) (784 Bigha 12 Biswa) Khewat No. 1/1 & khatauni No. 5 marked as 1 (B) (2 Bigha 15 Biswa) Khewat No. 17/16 & Khatauni No. 24 marked as 1 (C) (15 Bigha 19 Biswa) Khewat No. 18/17 & khatauni No. 26 marked as 1(D) (1 Bigha 15 Biswa) Khewat No. 20/19 & khatauni No. 29 marked as 1 (E) (1 Bigha 18 Biswa) Khewat NO. 40/34 & khatauni No. 51 marked as 1 (F) (33 Bigha 0 Biswa) Khewat No. 52/42 min & khatauni No. 64 marked as 1 (G) (14 Bigha 1 Biswa) khewat No. 61/47 & khatauni No. 74 marked as 1 (H) (24 Bigha 6 Biswa) Khewat No. 60/50 min & khatauni No. 89 marked as 1 (I) (2 Bigha 0 Biswa) Khewat No. 64/50 min & khatauni No. 84 marked as 1 (J) (11 Bigha 7 Biswa) Khewat No. 90/73 & khatauni No. 121 marked as 1 (K) (11 Bigha 14 Biswa) Khewat No. 99/82 & khatauni No. 131 marked as 1 (L) (2Bigha 0 Biswa) Khewat No. 99/82 & khatauni No. 132 marked as 1 (M) (2 Bigha 1 Biswa)	Rs.635700000/-	The property mentioned in volume 9 Page 324,325&326 (As per Dr. Namavati Report) are same as at Page No. 276 to 289.
61			Sr.No.5	Khewat No. 99/82 & khatauni No. 137 marked as 1 (N) (4 Bigha 0 Biswa) Khewat No. 190/169 & khatauni No. 260 marked as 1 (O) (2 Bigha 0 Biswa) Khewat No. 173/152 & khatauni No. 241 marked as 1 (P) (16 Bigha 9 Biswa) Khewat No. 192/171 & khatauni No. 267 marked as 1 (Q) (8 Bigha 18 Biswa) Khewat No. 213/191 & khatauni No. 295 marked as 1 (R) (8 Bigha 10 Biswa) Khewat No. 213/191 & khatauni No. 296 marked as 1 (S) (2 Bigha 10 Biswa) Khewat No. 216/194 & khatauni No. 300 marked as 1 (T) (3 Bigha 18 Biswa) Khewat No. 72/56 & khatauni No. 103 marked as 1 (U) (16 Bigha 7 Biswa) Khewat No. 175/154 & khatauni No. 243 marked as 1 (V) (4 Bigha 10 Biswa) Khewat No. 17/16 & khatauni No. 23 marked as 2 (A) (11 Bigha 17 Biswa) Khewat No. 50/42 min & khatauni No. 62 marked as 3 (A) (13 Bigha 0 Biswa) khewat No. 99/82 & khatauni No. 136 marked as 3 (B) (3 Bigha 1 Biswa 13.40 Biswas) Khewat No.198/178 & khatauni No. 275 marked as 3 (C) (29 Bigha 4 Biswa 4 Biswas)		

61			Sr.No.5	<p>Khewat No.110/93 & khatauni No. 156 marked as 3 (D) (1 Bigha 13 Biswa 8 Biswasi) Khewat No.54/42 min & khatauni No. 66 marked as 4 (A) (0 Bigha 10 Biswa 13.40 Biswasi) Khewat No.99/82 & khatauni No. 135 marked as 5 (A) (19 Bigha 13 Biswa 4.20 Biswasi) Khewat No.106/89 & khatauni No. 152 marked as 6 (A) (0 Bigha 11 Biswa) Khewat No.109/92 & khatauni No. 155 marked as 7 (A) (17 Bigha 9 Biswa) Khewat No.169/148 & khatauni No. 229 marked as 8 (A) (4 Bigha 18 Biswa 10 Biswasi) Khewat No.202/182 & khatauni No. 280 marked as 8 (B) (11 Bigha 4 Biswa 10 Biswasi) Khewat No.236/215 & khatauni No. 320 marked as 9 (A) (4 Bigha 0 Biswa)</p>		
61		Building Construction Cost Situated in Khewat/Khatauni No. 235/319	Sr.No.5	<p>Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319 Khewat/Khatauni No. 235/319</p>	178182700/- Total Cost (A+B) =Rs.811882700/-	The property mentioned in volume 9 Page 324,325&326 (As per Dr. Namavati Report) are same as at Page No. 276 to 289.
62	The Pr.CCIT,NWR, Chandigarh.	<p>(Punjab, Page No. 269-347)</p> <p>Land measuring 15 Bighas 7 Biswa in village Dhire Majra, Tehsil Dera Bassi, District S.A.S. Nagar Mohali. Detail of Land enclosed.</p> <p>Page No. 290 to 292</p>	Sr.No.6	<p>Khewat No. 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) Khewat No 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) Khewat Nu 55/51 & Khatauni No 91 (1 Bigha 19 Biswa) Khewat No. 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) Khewat No. 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) Khewat No 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) Khewat No 55/51 & Khatauni No. 91 (2 Bigha 0 Biswa) Khewat No 55/51 & Khatauni No. 91 (1 Bigha 4.50 Biswa)</p>	Rs.6380000/-	The subjected property is currently owned by the Punjab Sarkar as per revenue record
63	The Pr.CCIT,NWR, Chandigarh.	<p>(Punjab, Page No. 269-347)</p> <p>Land measuring 4233 Kanai 15 Marla or 529.21 Acres in village Sakhpur, Tehsil Shri Anandpur Sahib, Sub-Tehsil Nurpur Bedi, District Roopnagar, Detail of Land enclosed.</p> <p>Page No. 293 to 297</p>	Sr.No.7	<p>Total Plots/Lands=72</p> <ol style="list-style-type: none"> 1. Khewat No. 124/110 & Khatauni No. 159 2. Khewat No. 125/111 & Khatauni No. 160 3. Khewat No. 128/112 & Khatauni No. 161 4. Khewat No. 127/113 & Khatauni No. 162 5. Khewat No. 128/114 & Khatauni No. 163 6. Khewat No. 129/115 & Khatauni No. 164 7. Khewat No. 130/116 & Khatauni No. 165 8. Khewat No. 131/117 & Khatauni No. 166 9. Khewat No. 132/118 & Khatauni No. 167 10. Khewat No. 141/127 & Khatauni No. 178 11. Khewat No. 142/128 & Khatauni No. 179 12. Khewat No. 143/129 & Khatauni No. 180 	56487800	The actual land as per jamabandi is 4233 kanai 16 marla 04 sarsai or 529.23 acres Hence , the fair market value is calculated for above said area instead of 4233 kanai 15 marla or 529.21 acres as detailed in Annexure-I. It is hereby mentioned that the properties of Golden forest (owned by Punjab Govt.) shared under 74 Khasra Nos & 12 Khewat No. as mentioned in Jamabandi 2018-19 instead of 72 Nos of plot/land as mentioned in the reference . The location of shares of property of golden forest (owned by Punjab Govt .) under particular Khasra Nos cannot be identified as the proposed Ikramaama/khangiwand Aaksim (तकसीम) of concerned land is signed between the partner of the land on stamp paper but the Ikramaama/khangiwand Aaksim (तकसीम) of land is still not executed by the revenue department.

64	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Land measuring 80 Bigha (comprising in two parcels) A. measuring 62 Bigha and B. measuring 18 Bigha situated in village Malikpur Tehsil Derabassi Distt. SAS nagar, Mohali. Detail of land (described in Warrant of Possession) enclosed Page No. 288 to 304	Sr.No.8	As per Jamabandi Khewat No. 54/38 & Khatauni No. 123 Khasra No.397(4.00 Bigha) Khasra No. 398 (4.00 Bigha) Khasra No. 404 min (2.00 Bigha) Khasra No. 407 (4.00 Bigha) Khasra No. 408 min (2.00 Bigha) As per Jamabandi Khewat No. 54/38 & Khatauni No. 127 Khasra No.398(4.00 Bigha) As per Jamabandi Khewat No. 167/131 & Khatauni No. 324 Khasra No. 1853/509 (1.00 Bigha 18 Biswa) As per Jamabandi Khewat No. 258/198 & Khatauni No. 443 Khasra No. 412 (3.00 Bigha 10 Biswa) Khasra No. 415 (4.00 Bigha) As per Jamabandi Khewat No. 259/199 & Khatauni No. 444 Khasra No. 502 (4.00 Bigha) Khasra No. 503 (4.00 Bigha) As per Jamabandi Khewat No. 260/200 & Khatauni No. 445 Khasra No. 505 (4.00 Bigha) Khasra No. 506 min (4.00 Bigha) Khasra No. 515 (4.00 Bigha) Khasra No. 525 (4.00 Bigha)	Rs. 32265000/-	The said property were visited for fair market value, the property was under lock & keys even the security guards didn't allowed to enter in the campus/premises for physical verification of various buildings. Further it is pertinent to mention here that in view of the Office of the Chairman committee Golden Forests (India) Ltd. (Appointed by the Hon'ble Supreme court of India) vide their letter no. COM/CHD/110-A/2016/420 dated 08.04.2016, the buildings constructed by M/s Guru nanak Dev Educational & Charitable society is unauthorized and same to be demolished. Hence the valuation of land has been considered only.
64			Sr.No.8	Khasra No. 528 (4.00 Bigha 14 Biswa) Khasra No. 1851/508 (2.00 Bigha) Khasra No. 1950/508 (1.00 Bigha 18 Biswa)		
64		B. measuring 18 Bigha situated in village Malakpur Tehsil Dera Bassi, District S.A.S. Nagar Mohali (Punjab).	Sr.No.8	As per Jamabandi Khewat No. 54/38 & Khatauni No. 123 Khasra No. 400 (4.00 Bigha) Khasra No. 405 (4.00 Bigha) Khasra No. 406 (4.00 Bigha) As per Jamabandi Khewat No. 54/38 & Khatauni No. 124 Khasra No. 411 min (3.00 Bigha 10 Biswa) As per Jamabandi Khewat No. 166/1300 & Khatauni No. 323 Khasra No.524 (4.00 Bigha)	Rs. 10145000/-	
65	The Pr.CCIT,NWR, Chandigarh.	(Punjab, Page No. 269-347) Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol- 9 page 306 Property situated at Village Aaganpur The- Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 70 Kanal 15 Marla (as per Dr. Namawati Report) Page No. 306	Sr.No.9	Khewat No. 38/36, Khatauni No. 62 & Khasra No.319 (4 Bigha 12 Biswa) Khewat No. 38/36, Khatauni No. 62 & Khasra No. 322 (4.00 Bigha) Khewat No. 38/36, Khatauni No. 62 & Khasra No. 322/1 (4.00 Bigha) Khewat No. 38/36, Khatauni No. 62 & Khasra No. 326 (1 Bigha 15 Biswa) Khewat No. 38/36, Khatauni No. 62 & Khasra No. 327 (3 Bigha 11 Biswa) Khewat No. 38/36, Khatauni No. 62 & Khasra No. 328 (3 Bigha 4 Biswa) Khewat No. 37/35, Khatauni No. 61 & Khasra No. 320 min (2.00 Bigha) Khewat No. 37/35, Khatauni No. 61 & Khasra No. 321 (5 Bigha 18 Biswa) Khewat No. 37/35, Khatauni No. 61 & Khasra No. 323 (4.00 Bigha) Khewat No. 37/35, Khatauni No. 61 & Khasra No. 324 (3 Bigha 17 Biswa) Khewat No. 37/35, Khatauni No. 61 & Khasra No. 325 (5 Bigha 9 Biswa) Khewat No. 51/49, Khatauni No. 82 & Khasra No. 51/49 min (0Bigha 3 Biswa)	Rs. 10608000/-	The valuation of this land has been worked out as per the reference letter but it is pertinent to mention here that thus the said property is not in the name of Golden Forest India Ltd as per the revenue record supplied by the revenue department.

65		Property situated at Village Bijanpur Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 28 Kanal 16 Marla (as per Dr. Namavali Report Page 307) Page No. 307	Sr.No.9	Conveyance No. 4702 dated 03.02.1998 (3 Kanal 7 Marla) Conveyance No. 4704 dated 03.02.1998 (10 Kanal 0 Marla) Conveyance No. 4705 dated 03.02.1998 (9 Kanal 13 Marla) Conveyance No. 4701 dated 03.02.1998 (3 Kanal 18 Marla) Conveyance No. 4703 dated 03.02.1998 (4 Kanal 18 Marla)	Rs.3600000/-	
65		Surplus Lands declared by State of Punjab Source: Dr. Namavali Report, Sr. No. 2-10 Vol. No. Vol-9 page 308 Property situated at Village Batoli Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 650 Kanal 0 Marla (as per Dr. Namavali Report) Page No. 308	Sr.No.9	Conveyance No. 2480/1 dated 24.03.1994 (30 Kanal 5 Marla) Conveyance No. 257/1 dated 03.05.1994 (49 Kanal 8 Marla) Conveyance No. 230/1 dated 14.06.1994 (100 Kanal 3 Marla) Conveyance No. 1087/1 dated 28.06.1994 (116 Kanal 12 Marla) Conveyance No. 1230/1 dated 14.07.1994 (57 Kanal 10 Marla) Conveyance No. 1361/1 dated 28.07.1994 (22 Kanal 5 Marla) Conveyance No. 1604/1 dated 30.08.1994 (37 Kanal 12 Marla) Conveyance No. 1605/1 dated 30.08.1994 (49 Kanal 15 Marla) Conveyance No. 1607/1 dated 30.08.1994 (111 Kanal 18 Marla) Conveyance No. 2001/1 dated 05.01.1995 (31 Kanal 2 Marla) Conveyance No. 2602/1 dated 05.01.1995 (31 Kanal 18 Marla) Conveyance No. 3577 dated 13.11.1997 (5 Kanal 0 Marla) Conveyance No. 3606 dated 13.11.1997 (8 Kanal 12 Marla)	Rs. 81250000/-	Circle rate per acre = Rs.1000000/- Rate per Kanal = Rs. 1,25,000/-
65		Surplus Lands declared by State of Punjab Source: Dr. Namavali Report, Sr. No. 2-10 Vol. No. Vol-9 page 309 A. Property situated at Village Basoli Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1388 Kanal 1 Marla (as per Dr. Namavali Report 309) Page No. 309	Sr.No.9	Conveyance No. 1841/1 dated 06.10.1994 (267 Kanal 12 Marla) Conveyance No. 2054/1 dated 08.11.1994 (426 Kanal 18 Marla) Conveyance No. 1567/1 dated 06.07.1995 (227 Kanal 5 Marla) Conveyance No. 4053/1 dated 11.01.1996 (22 Kanal 10 Marla) Conveyance No. 4054 dated 11.01.1996 (5 Kanal 0 Marla) Conveyance No. 4056 dated 11.01.1996 (7 Kanal 10 Marla) Conveyance No. 4055 dated 11.01.1996 (22 Kanal 10 Marla) Conveyance No. 2926 dated 17.10.1995 (6 Kanal 13 Marla) Conveyance No. 3339 dated 16.11.1995 (80 Kanal 0 Marla) Conveyance No. 2095 dated 03.09.1996 (13 Kanal 7 Marla) Conveyance No. 2030 dated 29.08.1996 (13 Kanal 7 Marla) Conveyance No. 1997 dated 27.08.1996 (13 Kanal 7 Marla) Conveyance No. 186 dated 11.04.1996 (10 Kanal 0 Marla)	Rs.260259375/-	Circle rate per acre = Rs.15,00,000/- Rate per Kanal = Rs. 1,87,500/-
65				Conveyance No. 188 dated 11.04.1996 (113 Kanal 7 Marla) Conveyance No. 1880 dated 20.08.1996 (2 Kanal 10 Marla) Conveyance No. 1543 dated 16.07.1996 (78 Kanal 0 Marla) Conveyance No. 2131 dated 10.09.1996 (9 Kanal 13 Marla) Conveyance No. 3579 dated 13.11.1997 (11 Kanal 17 Marla) Conveyance No. 3582 dated 13.11.1997 (11 Kanal 17 Marla) Conveyance No. 3574 dated 13.11.1997 (11 Kanal 18 Marla) Conveyance No. 3573 dated 13.11.1997 (11 Kanal 17 Marla) Conveyance No. 3575 dated 13.11.1997 (11 Kanal 17 Marla) Conveyance No. 4844 dated 24.02.1998 (9 Kanal 5 Marla)		

65		B. Property situated at Village Basoli Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 96 Kanal 3 Marla (as per Dr. Namavali Report Page 310) Page No. 310	Sr.No.9	Conveyance No. 2411/1 dated 15.12.1994 (52 Kanal 18 Marla) Conveyance No. 3182/1 dated 03.02.1998 (43 Kanal 5 Marla)	Rs. 18028125/-	
65		Surplus Lands declared by State of Punjab Source: Dr. Namavali Report, Sr. No. 2-10 Vol. No. 9 page 311 A. Property situated at Village Bijanpur Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 475 Kanal 15 Marla (as per Dr. Namavali Report Page 311) Page No. 311	Sr.No.9	Conveyance No. 4551 dated 31.12.1997 (10 Kanal 16 Marla) Conveyance No. 4447 dated 31.12.1997 (10 Kanal 12 Marla) Conveyance No. 4444 dated 31.12.1997 (10 Kanal 12 Marla) Conveyance No. 1755 dated 08.07.1997 (6 Kanal 13 Marla) Conveyance No. 1493/1 dated 04.07.1995 (18 Kanal 17 Marla) Conveyance No. 3400/1 dated 21.11.1995 (19 Kanal 12 Marla) Conveyance No 3397/1 dated 21.11.1995 (9 Kanal 5 Marla) Conveyance No.3398/1 dated 21.11.1995 (19 Kanal 8 Marla) Conveyance No. 1698/1 dated 13.07.1995 (66 Kanal 10 Marla) Conveyance No. 2156/1 dated 22.08.1995 (6 Kanal 13 Marla) Conveyance No. 2157/1 dated 22.08.1995 (17 Kanal 15 Marla) Conveyance No. 2161/1 dated 22.08.1995 (11 Kanal 8 Marla) Conveyance No. 2162/1 dated 22.08.1995 (11 Kanal 7 Marla)	Rs. 59468750/-	Circle rate per acre = Rs.2000000/-, Rate per Kanal = Rs. 250000/-
65			Sr.No.9	Conveyance No. 2163/1 dated 22.08.1995 (14 Kanal 5 Marla) Conveyance No. 2153/1 dated 22.08.1995 (14 Kanal 7 Marla) Conveyance No. 2150/1 dated 22.08.1995 (3 Kanal 7 Marla) Conveyance No. 2151/1 dated 22.08.1995 (6 Kanal 13 Marla) Conveyance No. 2239/1 dated 24.08.1995 (13 Kanal 5 Marla) Conveyance No. 2289/1 dated 29.08.1995 (20 Kanal 0 Marla) Conveyance No. 2362/1 dated 31.08.1995 (20 Kanal 0 Marla) Conveyance No. 13 dated 02.04.1996 (13 Kanal 7 Marla) Conveyance No. 4809 dated 14.03.1996 (3 Kanal 7 Marla) Conveyance No. 4813 dated 14.03.1996 (13 Kanal 6 Marla) Conveyance No. 4875 dated 21.03.1996 (13 Kanal 6 Marla) Conveyance No. 4946 dated 26.03.1996 (13 Kanal 6 Marla) Conveyance No. 2094 dated 03.09.1996 (13 Kanal 6 Marla)		
65			Sr.No.9	Conveyance No. 2029 dated 29.08.1996 (13 Kanal 7 Marla) Conveyance No. 1685 dated 25.07.1996 (6 Kanal 12 Marla) Conveyance No. 1994 dated 27.08.1996 (13 Kanal 7 Marla) Conveyance No. 3376 dated 17.12.1996 (13 Kanal 7 Marla) Conveyance No. 2853 dated 14.11.1996 (11 Kanal 13 Marla) Conveyance No. 2822 dated 12.11.1996 (11 Kanal 13 Marla) Conveyance No. 2131 dated 10.09.1996 (13 Kanal 7 Marla) Conveyance No. 2780 dated 07.11.1996 (11 Kanal 6 Marla)		

65	Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 312 Property situated at Village Chondheri Teh-Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 59 Kanal 0 Marla (as per Dr. Namawati Report) Page No. 312	Sr.No.9	Conveyance No. 3403/1 dated 21.11.1995 (14 Kanal 15 Marla) Conveyance No. 3302/1 dated 14.11.1995 (14 Kanal 15 Marla) Conveyance No. 3294/1 dated 14.11.1995 (14 Kanal 15 Marla) Conveyance No. 3295/1 dated 14.11.1995 (14 Kanal 15 Marla)	Rs. 29500000/-	Circle rate per acre = Rs.4000000/- Rate per Kanal = Rs. 5,00,000/-
65	(Punjab, Page No. 269-347) Land measuring 82 Kanal 16 Marla in village Dhira Majra, Tehsil Dera Bassi, District S.A.S. Nagar Mohali, Detail of Land enclosed. --- Page No. 313	Sr.No.9	Conveyance No. 2821 dated 05.10.1995 (57 Kanal 10 Marla)	Rs.14375000/-	The valuation has been done for the 57 Kanal 10 Marla land. However the valuation of remaining land i.e. 25 Kanal 6 Marla mentioned at Sr. No. 2 to 4 on Page-313 vide conveyance no. 61,62 and 64 dated 03.04.1997 are same as for part of the property No. 6 mentioned at page No. 292, for which valuation report has already been done.
65	Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 314 Property situated at Village Fatehpur Teh-Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 40 Kanal 4 Marla (as per Dr. Namawati Report) Page No. 314	Sr.No.9	Conveyance No. 2803 dated 18.09.1997 (15 Kanal 8 Marla) Conveyance No. 4455 dated 31.12.1997 (9 Kanal 3 Marla) Conveyance No. 4453 dated 31.12.1997 (9 Kanal 3 Marla) Conveyance No. 4597 dated 21.01.1998 (6 Kanal 10 Marla)	Rs. 5778750/-	Circle rate per acre = Rs.11,50,000/- Rate per Kanal = Rs. 1,43,750/-

65	Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 315 Property situated at Village Jaulan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 116 Kanal 10 Marla (as per Dr. Namawati Report) Page No. 315	Sr.No.9	Conveyance No. 904/1 dated 30.05.1995 (8 Kanal 3 Marla) Conveyance No. 979/1 dated 01.06.1995 (8 Kanal 3 Marla) Conveyance No. 1157/1 dated 13.06.1995 (8 Kanal 4 Marla) Conveyance No. 1165/1 dated 15.06.1995 (8 Kanal 3 Marla) Conveyance No. 1212/1 dated 20.06.1995 (8 Kanal 4 Marla) Conveyance No. 1103/1 dated 08.06.1995 (8 Kanal 3 Marla) Conveyance No. 2152/1 dated 22.08.1995 (15 Kanal 3 Marla) Conveyance No. 2155/1 dated 22.08.1995 (15 Kanal 4 Marla) Conveyance No. 2247/1 dated 24.08.1995 (17 Kanal 18 Marla) Conveyance No. 2292/1 dated 29.08.1995 (19 Kanal 5 Marla)	Rs. 36406250/-	Circle rate per acre = Rs. 2500000/-, Rate per Kanal = Rs. 312500/-
65	Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 316 Property situated at Village Jaulan Kalan Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 205 Kanal 5 Marla (as per Dr. Namawati Report page 316) Page No. 316	Sr.No.9	Conveyance No. 3519/1 dated 28.11.1995 (185 Kanal 15 Marla) Conveyance No. 2154/1 dated 22.08.1995 (19 Kanal 10 Marla)	Rs.64140625/-	Circle rate per acre = Rs. 2500000/-, Rate per Kanal = Rs. 312500/-
65	Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 317 Property situated at Village Jaulan Kalan Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1101 Kanal 8 Marla (as per Dr. Namawati Report page 317) Page No. 317	Sr.No.9	Conveyance No. 721/1 dated 18.05.1995 (8 Kanal 10 Marla) Conveyance No. 720/1 dated 18.05.1995 (8 Kanal 10 Marla) Conveyance No. 833/1 dated 25.05.1995 (7 Kanal 13 Marla) Conveyance No. 934/1 dated 25.05.1995 (3 Kanal 15 Marla) Conveyance No. 1497/1 dated 04.07.1995 (8 Kanal 7 Marla) Conveyance No. 1491/1 dated 04.07.1995 (52 Kanal 7 Marla) Conveyance No. 1492/1 dated 04.07.1995 (17 Kanal 18 Marla) Conveyance No. 1571/1 dated 06.07.1995 (17 Kanal 18 Marla) Conveyance No. 3518/1 dated 22.11.1995 (10 Kanal 0 Marla) Conveyance No. 3516/1 dated 28.11.1995 (10 Kanal 0 Marla) Conveyance No. 1362/1 dated 27.08.1995 (66 Kanal 13 Marla) Conveyance No. 1361/1 dated 27.08.1995 (66 Kanal 13 Marla) Conveyance No. 2960/1 dated 17.10.1995 (12 Kanal 7 Marla) Conveyance No. 2964/1 dated 17.10.1995 (12 Kanal 5 Marla)	Rs. 344187500/-	

65			Sr.No.9	Conveyance No. 2966/1 dated 17.10.1995 (8 Kanal 10 Marla) Conveyance No. 4728 dated 12.03.1996 (233 Kanal 7 Marla) Conveyance No. 4593 dated 27.02.1996 (109 Kanal 15 Marla) Conveyance No. 4592 dated 27.02.1996 (172 Kanal 13 Marla) Conveyance No. 4736 dated 12.03.1996 (10 Kanal 0 Marla) Conveyance No. 4807 dated 14.03.1996 (10 Kanal 13 Marla) Conveyance No. 4808 dated 14.03.1996 (10 Kanal 14 Marla) Conveyance No. 4876 dated 21.03.1996 (10 Kanal 13 Marla) Conveyance No. 4874 dated 21.03.1996 (10 Kanal 13 Marla) Conveyance No. 1992 dated 27.08.1996 (88 Kanal 12 Marla) Conveyance No. 1998 dated 27.08.1996 (11 Kanal 3 Marla) Conveyance No. 3378 dated 17.12.1996 (6 Kanal 12 Marla) Conveyance No. 3436 dated 19.12.1996 (3 Kanal 10 Marla)		
65			Sr.No.9	Conveyance No. 3900 dated 16.01.1997 (8 Kanal 13 Marla) Conveyance No. 3899 dated 31.12.1996 (13 Kanal 2 Marla) Conveyance No. 3580 dated 07.11.1996 (8 Kanal 19 Marla) Conveyance No. 2777 dated 07.11.1996 (8 Kanal 19 Marla) Conveyance No. 2778 dated 07.11.1996 (13 Kanal 7 Marla) Conveyance No. 2779 dated 12.06.1996 (13 Kanal 7 Marla) Conveyance No. 1322 dated 12.06.1996 (13 Kanal 7 Marla) Conveyance No. 1323 dated 12.06.1997 (13 Kanal 7 Marla) Conveyance No. 1324 dated 12.06.1997 (13 Kanal 7 Marla) Conveyance No. 1325 dated 12.06.1997 (6 Kanal 9 Marla)		
65	-	Surplus - Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 318 Property situated at Village Geoli Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 20 Kanal 0 Marla (as per Dr. Namawati Report) Page No. 318	Sr.No.9	Conveyance No. 3404/1 dated 29.11.1995 (10 Kanal 0 Marla) Conveyance No. 2862/1 dated 17.10.1995 (10 Kanal 0 Marla)	Rs. 6250000/-	Circle rate per acre = Rs. 2500000/- Rate per Kanal = Rs. 312500/-
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 319 Property situated at Village Jastan Khurd Teh- Derra Bassi Distt. SAS Nagar Mohall (Punjab) land measuring 61 Kanal 13 Marla (as per Dr. Namawati Report) Page No. 319	Sr.No.9	Conveyance No. 189/1 dated 21.04.1994 (43 Kanal 12 Marla) Conveyance No. 2823 dated 17.10.1995 (4 Kanal 15 Marla) Conveyance No. 2822 dated 17.10.1995 (1 Kanal 8 Marla) Conveyance No. 2824 dated 17.10.1995 (7 Kanal 15 Marla) Conveyance No. 2826 dated 17.10.1995 (4 Kanal 3 Marla)	Rs. 7706250/-	Circle rate per acre = Rs. 1000000/- Rate per Kanal = Rs. 125000/-

65		Surplus Lands declared by State of Punjab Source: Dr. Namavati Report, Sr. No. 2-10 Vol. No. Vol-9 page 320 Property situated at Village Julundhar, Distt. Jalandhar (Punjab) land measuring 0 Kanal 1 Marla conveyance no. 6714/1 dated 17.11.1993 (as per Dr. Namavati Report) Page No. 320	Sr.No.9	0		0	This Property measuring 02 Marla 47 Sq. Ft. instead of 0 Kanal-01 Marla has been auctioned in the public auctioned by the committee appointed by Hon'ble Supreme Court of India on 04.05.2007 and duly confirmed by the Hon'ble High Court of Delhi. The purchaser of the property is Sh. Jamail Singh S/o Sh. Amar Singh, R/o H. No. 104, New Guru Teg Bahadur Nagar, Jalandhar City. Therefore, property has not been valued.
65		A. Land situated in Village Jhamarhi, Tehsil - Derri Bassi distt. SAS Nagar Mohali measuring 2024 Kanal 2 Marla (as per dr. Namavati report page 321 & 322) Page No. 321-322	Sr.No.9	Out of total land Main road facing = 11 acre or 88 Kanal Remaining land behind the main road = 1814.18-88 = 1724.18 kanal	Rs.1273373750/-		Circle rate per acre for land facing main GT Road = Rs. 8000000/-, Rate per Kanal = Rs.1000000/-, For remaining land rate per acre = Rs. 55,00,000/-, Rate per Kanal = Rs. 6,87,500/-, Out of the total land referred to this office the land measures 49 Bigha 0 Biswa and 78 Bigha 19 Biswa had been sold out through auction vide sale deed no. Committee-GFIL/CHD/2010/530 dated 30.04.2010 and COM/CHD/P-PB-5/2012/430 dated 28.12.2012 under the Members and Chairmen of GFIL Committee appointed by the Hon'ble Supreme Court of India.
65		B. Land situated in Village Jhamarhi, Tehsil - Derri Bassi distt. SAS Nagar Mohali measuring 367 Kanal 5 Marla (as per dr. Namavati report page 323) Page No. 323	Sr.No.9	Conveyance No. 2542/1 dated 29.12.1994 (24 Kanal 0 Marla) Conveyance No. 2540/1 dated 29.12.1994 (21 Kanal 10 Marla) Conveyance No. 2702/1 dated 12.01.1995 (15 Kanal 10 Marla) Conveyance No. 653/1 dated 16.05.1995 (160 Kanal 8 Marla) Conveyance No. 1099/1 dated 08.06.1995 (32 Kanal 7 Marla) Conveyance No. 3568 dated 13.11.1997 (22 Kanal 14 Marla) Conveyance No. 3569 dated 13.11.1997 (22 Kanal 14 Marla) Conveyance No. 3570 dated 13.11.1997 (22 Kanal 14 Marla) Conveyance No. 3571 dated 13.11.1997 (22 Kanal 14 Marla) Conveyance No. 3572 dated 13.11.1997 (22 Kanal 14 Marla)	Rs.252484375/-		
65		As per Annexure-II attached (Building Valuation)	Sr.No.9	Central Office Building (G+3) Hotel/Hostel (G+3) and Basement Chairman Residence (G+1) Store cum residential block having avg floor height 3.00 mtr (G+2) and (G+1) Building Workshop cum Garage and office building Restaurant/Hostel Guard room (3 nos) Development work	Rs.221411500/-		

65		(Punjab, Page No. 269-347) Land measuring 1108 Bigha 2 Biswa in village Jaraut, Tehsil Dera Bassi, District S.A.S. Nagar Mohali. Detail of Land enclosed. Page No. 324 to 326	Sr.No.9	0	0	The properties 70 in numbers mentioned at page no. 324 to 325 & 04 in number mentioned at page no. 326 are duplicate of at page No. 276 to 289 and valued as property no. 5.
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 327 Property situated at Village Kasoli The Derra Bassi Dist. SAS Nagar Mohali (Punjab) land measuring 58 Kanal 8 Maria (as per Dr. Namawati Report) Page No. 327	Sr.No.9	Khewat No. 14/10, Khatauni No. 28 & Khasra No.1 (2 Bigha 19 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 2 min (4.00 Bigha 8 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 3 min (4 Bigha 13 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 4 (2 Bigha 15 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 5 min (5 Bigha 0 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No.6 min (1 Bigha 13 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 7 min (2.00 Bigha 14 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 8 min (3 Bigha 0 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 9(4.00 Bigha) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 10 (1 Bigha 5 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No.11(1 Bigha 5Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 12 (1 Bigha 14 Biswa) Khewat No. 14/10, Khatauni No. 28 & Khasra No. 13 (1 Bigha 8 Biswa)	Rs.7630000/-	This land falls under Punjab Govt Surplus land.
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 328 Property situated at Village Kheri Gujran The Derra Bassi Dist. SAS Nagar Mohali (Punjab) land measuring 13 Kanal 16 Maria (as per Dr. Namawati Report) Page No. 328	Sr.No.9	Khewat No. 74/67, Khatauni No. 113 & Khasra No.177 min (4 Bigha 0 Biswa) Khewat No. 74/67, Khatauni No. 113 & Khasra No. 178 min (0 Bigha 6 Biswa) Khewat No. 74/67, Khatauni No. 113 & Khasra No. 179 min (0 Bigha 6 Biswa) Khewat No. 74/67, Khatauni No. 113 & Khasra No. 182 (4 Bigha 0 Biswa)	Rs.2136000/-	This land falls under Punjab Govt as Surplus land.

65	A. Property situated at Village Kurli Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 789 Kanal 18 Marla (as per Dr. Namavati Report) Page No. 329	Sr.No.9	Conveyance No. 1530/1 dated 07.12.1993 (292 Kanal 13 Marla) Conveyance No. 1483/1 dated 04.07.1995 (31 Kanal 12 Marla) Conveyance No. 1520/1 dated 04.07.1995 (20 Kanal 13 Marla) Conveyance No. 4451/1 dated 04.12.1995 (0 Kanal 11 Marla) Conveyance No. 4810 dated 29.02.1996 (4 Kanal 3 Marla) Conveyance No. 4811 dated 29.02.1996 (41 Kanal 3 Marla) Conveyance No. 4798 dated 14.03.1996 (18 Kanal 15 Marla) Conveyance No. 4799 dated 14.03.1996 (68 Kanal 7 Marla) Conveyance No. 426 dated 02.05.1996 (144 Kanal 13 Marla) Conveyance No. 189 dated 02.09.1996 (0 Kanal 13 Marla) Conveyance No. 569 dated 14.05.1996 (59 Kanal 0 Marla) Conveyance No. 3941 dated 27.11.1987 (19 Kanal 15 Marla) Conveyance No. 3089 dated 09.10.1987 (88 Kanal 0 Marla)	Rs. 185820000/-	Circle rate per acre = Rs. 1900000/-, Rate per Kanal = Rs. 237500/-, Out of the total land referred to this office the land measures 172 Bigha 19 Biswa and 5 Bigha 11 Biswa had been sold out through auction vide sale deed no. COM/CHD/2010/528 dated 17.09.2010 and COM/CHD/2010/528 dated 28.04.2010 under the Members and Chairmen of GFIL Committee appointed by the Hon'ble Supreme Court of India.
65	B. Property situated at Village Kurli Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 759 Kanal 11 Marla (as per Dr. Namavati Report) Page No. 330	Sr.No.9	Conveyance No. 505/1 dated 19.05.1994 (222 Kanal 16 Marla) Conveyance No. 545/1 dated 24.05.1994 (15 Kanal 2 Marla) Conveyance No. 1387/1 dated 02.08.1994 (105 Kanal 7 Marla) Conveyance No. 631/1 dated 16.05.1995 (104 Kanal 15 Marla) Conveyance No. 640/1 dated 16.05.1995 (84 Kanal 0 Marla) Conveyance No. 731/1 dated 18.05.1995 (23 Kanal 15 Marla) Conveyance No. 728/1 dated 18.05.1995 (1 Kanal 15 Marla) Conveyance No. 727/1 dated 18.05.1995 (31 Kanal 5 Marla) Conveyance No. 1835/1 dated 27.07.1995 (65 Kanal 19 Marla) Conveyance No. 1908/1 dated 03.08.1995 (68 Kanal 16 Marla) Conveyance No. 801 dated 15.05.1997 (7 Kanal 18 Marla) Conveyance No. 809 dated 15.05.1997 (7 Kanal 18 Marla) Conveyance No. 818 dated 15.05.1997 (7 Kanal 18 Marla) Conveyance No. 426 dated 02.05.1996 (12 Kanal 7 Marla)	Rs. 111518125/-	
65	Surplus Lands declared by State of Punjab Source: Dr. Namavati Report, Sr. No. 2-10 Vol. No. Vol-9 page 331 Property situated at Village Kollimajra Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 312 Kanal 8 Marla (as per Dr. Namavati Report) Page No. 331	Sr.No.9	Conveyance No. 3420/1 dated 21.11.1995 (18 Kanal 10 Marla) Conveyance No. 3460/1 dated 23.11.1995 (6 Kanal 18 Marla) Conveyance No. 3457/1 dated 23.11.1995 (18 Kanal 8 Marla) Conveyance No. 2243/1 dated 29.08.1995 (11 Kanal 7 Marla) Conveyance No. 2315/1 dated 29.08.1995 (11 Kanal 7 Marla) Conveyance No. 2363/1 dated 31.08.1995 (11 Kanal 7 Marla) Conveyance No. 2715/1 dated 26.09.1995 (10 Kanal 13 Marla) Conveyance No. 2413/1 dated 26.09.1995 (13 Kanal 12 Marla) Conveyance No. 2716/1 dated 26.09.1995 (12 Kanal 8 Marla) Conveyance No. 3091/1 dated 26.10.1995 (11 Kanal 2 Marla)		Circle rate per acre = Rs. 2400000/-, Rate per Kanal = Rs. 300000/-
65		Sr.No.9	Conveyance No. 3090/1 dated 26.10.1995 (11 Kanal 2 Marla) Conveyance No. 3089/1 dated 26.10.1995 (11 Kanal 3 Marla) Conveyance No. 4625 dated 29.02.1996 (12 Kanal 12 Marla) Conveyance No. 3504 dated 28.11.1995 (13 Kanal 17 Marla) Conveyance No. 4626 dated 29.02.1996 (75 Kanal 13 Marla) Conveyance No. 4723 dated 12.03.1996 (8 Kanal 13 Marla) Conveyance No. 4728 dated 12.03.1996 (8 Kanal 13 Marla) Conveyance No. 4747 dated 12.03.1996 (7 Kanal 13 Marla) Conveyance No. 4810 dated 14.03.1996 (7 Kanal 13 Marla) Conveyance No. 4746 dated 12.03.1996 (12 Kanal 10 Marla) Conveyance No. 1327 dated 12.06.1997 (8 Kanal 13 Marla) Conveyance No. 1320 dated 12.06.1997 (8 Kanal 14 Marla)	Rs. 93720000/-	

65		<p>Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 332</p> <p>Property situated at Village Mukandpur The- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 14 Kanal 16 Marla (as per Dr. Namawati Report)</p> <p>Page No. 332</p>	Sr.No.9	<p>Khewat No. 28/27, Khatauni No. 43 total land (12 kanal 13 marla)</p> <p>Khewat No. 55/55, Khatauni No. 73 total land (2 kanal 3 marla)</p>	Rs.2775000/-	<p>The valuation of this land has been worked out as per the reference letter but it is pertinent to mention here that thus the said property is not in the name of Golden Forest India Ltd as per the revenue record supplied by the revenue department.</p>
65		<p>Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 333 & 334</p> <p>Property situated at Village Malakpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 762 Kanal 4 Marla (as per Dr. Namawati Report)</p> <p>Page No. 333 & 334</p>	Sr.No.9	<p>Conveyance No. 698/1 dated 18.05.1995 (20 Kanal 0 Marla)</p> <p>Conveyance No. 634/1 dated 18.05.1995 (18 Kanal 0 Marla)</p> <p>Conveyance No. 636/1 dated 18.05.1995 (9 Kanal 1 Marla)</p> <p>Conveyance No. 728/1 dated 18.05.1995 (11 Kanal 7 Marla)</p> <p>Conveyance No. 725/1 dated 18.05.1995 (11 Kanal 7 Marla)</p> <p>Conveyance No. 925/1 dated 30.05.1995 (7 Kanal 5 Marla)</p> <p>Conveyance No. 926/1 dated 30.05.1995 (7 Kanal 5 Marla)</p> <p>Conveyance No. 1566/1 dated 08.07.1995 (16 Kanal 13 Marla)</p> <p>Conveyance No. 1568/1 dated 08.07.1995 (8 Kanal 7 Marla)</p> <p>Conveyance No. 1565/1 dated 08.07.1995 (16 Kanal 13 Marla)</p> <p>Conveyance No. 1572/1 dated 08.07.1995 (14 Kanal 0 Marla)</p>	Rs.190575000/-	<p>Circle rate per acre = Rs.2000000/- . Rate per Kanal = Rs. 250000/- . The subjected property comes out 762 Kanal 6 Marla in place of 762 Kanal 4 Marla due to mistake in sum of total.</p>
65			Sr.No.9	<p>Conveyance No. 1195/1 dated 13.06.1995 (6 Kanal 14 Marla)</p> <p>Conveyance No. 1156/1 dated 13.06.1995 (8 Kanal 7 Marla)</p> <p>Conveyance No. 1153/1 dated 13.06.1995 (6 Kanal 13 Marla)</p> <p>Conveyance No. 1154/ 1 dated 13.06.1995 (8 Kanal 13 Marla)</p> <p>Conveyance No. 1777/1 dated 20.07.1995 (10 Kanal 5 Marla)</p> <p>Conveyance No. 1776/1 dated 20.07.1995 (13 Kanal 7 Marla)</p> <p>Conveyance No. 2240/1 dated 24.08.1995 (13 Kanal 3 Marla)</p> <p>Conveyance No. 2243/1 dated 24.08.1995 (13 Kanal 5 Marla)</p> <p>Conveyance No. 266/1 dated 21.09.1995 (9 Kanal 15 Marla)</p> <p>Conveyance No. 3521 dated 28.11.1995 (266 Kanal 10 Marla)</p> <p>Conveyance No. 4386 dated 08.02.1996 (11 Kanal 10 Marla)</p> <p>Conveyance No. 4377 dated 08.02.1996 (13 Kanal 7 Marla)</p> <p>Conveyance No. 4417 dated 13.02.1996 (5 Kanal 10 Marla)</p>		

65			Sr.No.9	Conveyance No. 4397 dated 13.02.1996 (13 Kanal 2 Marla) Conveyance No. 4740 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4741 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4742 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4744 dated 12.03.1996 (5 Kanal 5 Marla) Conveyance No. 4745 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4743 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4735 dated 12.03.1996 (13 Kanal 6 Marla) Conveyance No. 4731 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4729 dated 12.03.1996 (14 Kanal 15 Marla) Conveyance No. 4806 dated 14.03.1996 (13 Kanal 6 Marla) Conveyance No. 1893 dated 27.08.1996 (53 Kanal 7 Marla) Conveyance No. 4340 dated 13.02.1997 (9 Kanal 13 Marla)		
65			Sr.No.9	Conveyance No. 4425 dated 18.02.1997 (9 Kanal 7 Marla) Conveyance No. 4528 dated 25.02.1997 (9 Kanal 9 Marla) Conveyance No. 4577 dated 27.07.1997 (9 Kanal 9 Marla)		
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 335 A. Property situated at Village Meerpur Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 185 Kanal 12 Marla (as per Dr. Namawati Report Page 335) Page No. 335	Sr.No.9	Conveyance No. 649/1 dated 16.05.1995 (185 Kanal 12 Marla)	Rs.34800000/-	Circle rate per acre = Rs.15,00,000/-. Rate per Kanal = Rs. 1,87,500/-
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 336 A. Property situated at Village Meerpur Teh-Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 737 Kanal 06 Marla (as per Dr. Namawati Report Page 335) Page No. 336	Sr.No.9	Conveyance No. 650/1 dated 16.05.1995 (6 Kanal 13 Marla) Conveyance No. 651/1 dated 16.05.1995 (5 Kanal 16 Marla) Conveyance No. 167/1 dated 13.07.1995 (13 Kanal 7 Marla) Conveyance No. 1722/1 dated 18.07.1995 (9 Kanal 18 Marla) Conveyance No. 1250/1 dated 20.08.1995 (57 Kanal 10 Marla) Conveyance No. 4607 dated 29.02.1996 (128 Kanal 7 Marla) Conveyance No. 4612 dated 29.02.1996 (39 Kanal 3 Marla) Conveyance No. 4702 dated 12.03.1996 (49 Kanal 3 Marla) Conveyance No. 2927 dated 17.10.1995 (57 Kanal 15 Marla) Conveyance No. 4223 dated 30.01.1996 (16 Kanal 15 Marla) Conveyance No. 2820 dated 05.10.1995 (42 Kanal 13 Marla) Conveyance No. 558 dated 14.05.1996 (12 Kanal 7 Marla) Conveyance No. 3801 dated 21.12.1996 (4 Kanal 8 Marla)	Rs.138243750/-	

85			Sr.No.9	Conveyance No. 413 dated 02.06.1998 (7 Kanal 3 Marla) Conveyance No. 1055 dated 11.08.1996 (8 Kanal 5 Marla) Conveyance No. 1054 dated 11.06.1996 (9 Kanal 15 Marla) Conveyance No. 1056 dated 11.06.1996 (9 Kanal 15 Marla) Conveyance No. 1121 dated 13.06.1996 (8 Kanal 16 Marla) Conveyance No. 1057 dated 11.06.1996 (9 Kanal 15 Marla) Conveyance No. 1119 dated 13.06.1996 (7 Kanal 9 Marla) Conveyance No. 1011 dated 06.06.1996 (2 Kanal 15 Marla) Conveyance No. 2909 dated 19.11.1996 (105 Kanal 10 Marla) Conveyance No. 822 dated 15.05.1997 (14 Kanal 0 Marla) Conveyance No. 4111 dated 09.12.1997 (5 Kanal 17 Marla) Conveyance No. 3607 dated 13.11.1997 (8 Kanal 13 Marla) Conveyance No. 3581 dated 13.11.1997 (8 Kanal 13 Marla)		
65			Sr.No.9	Conveyance No. 4772 dated 12.02.1998 (9 Kanal 5 Marla) Conveyance No. 4794 dated 17.02.1998 (9 Kanal 5 Marla) Conveyance No. 4598 dated 21.01.1998 (7 Kanal 17 Marla) Conveyance No. 4829 dated 22.01.1998 (8 Kanal 1 Marla) Conveyance No. 4653 dated 27.01.1996 (8 Kanal 2 Marla) Conveyance No. 4593 dated 21.01.1996 (8 Kanal 2 Marla) Conveyance No. 4575 dated 13.01.1998 (8 Kanal 2 Marla) Conveyance No. 4582 dated 15.01.1998 (8 Kanal 2 Marla) Conveyance No. 4817 dated 19.02.1998 (9 Kanal 18 Marla) Conveyance No. 4828 dated 24.02.1998 (9 Kanal 18 Marla) Conveyance No. 4857 dated 26.02.1998 (6 Kanal 13 Marla)		
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol- 9 page 337 Property situated at Village Mianpur The- Derra Bassi Dist. SAS Nagar Mohali (Punjab) land measuring 87 Kanal 17 Marla (as per Dr. Namawati Report) Page No. 337	Sr.No.9	Conveyance No. 1496/1 dated 04.07.1995 (11 Kanal 2 Marla) Conveyance No. 1570/1 dated 06.07.1995 (8 Kanal 7 Marla) Conveyance No. 4749 dated 12.03.1996 (12 Kanal 13 Marla) Conveyance No. 4734 dated 12.03.1996 (9 Kanal 12 Marla) Conveyance No. 4739 dated 12.03.1996 (12 Kanal 13 Marla) Conveyance No. 4738 dated 12.03.1996 (6 Kanal 13 Marla) Conveyance No. 4811 dated 19.03.1996 (13 Kanal 6 Marla) Conveyance No. 4812 dated 14.03.1996 (7 Kanal 10 Marla) Conveyance No. 1996 dated 27.08.1996 (6 Kanal 1 Marla)	Rs.16471875/-	Circle rate per acre = Rs.1500000/-, Rate per Kanal = Rs. 187500/-

65		(Punjab, Page No. 269-347) Land measuring 16 Bigha 2 Biswa situated in village Nimbua, Tehsil Derabasso, District S.A.S. Nagar Mohali. Detail of Land: Khata No. 151/169, Khasra Nos. 53/18(4-0), 23(4-1), 24/2(0-4, 59/4(4-16), 5(1-6), 60/1(1-5) Page No. 338	Sr.No.9	0		0 The Property mentioned in volume 9 page 338 (As per Dr. Namavati Report) are same as at Page No. 274 & valued as Property No. 3.
65		(Punjab, Page No. 269-347) Farm Land in peer Mashala Tehsil Derabassi, Distt. Mohali. Land 34.33 Acres (164 Bigha 16 Biswa). Detail of Land enclosed Page No. 339	Sr.No.9	0		0 Property 01 in number mentioned at page no. 339 are duplicate of at page no. 269 to 271 avlued as property No. 1.
65		Surplus Lands declared by State of Punjab Source: Dr. Namavati Report, Sr. No. 2-10 Vol. No. Vol-9 page 340 Property situated at Village Rampur Bahal Teh- Derri Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 81 Kanal 18 Marla (as per Dr. Namavati Report) Page No. 340	Sr.No.9	Conveyance No. 1495/1 dated 04.07.1995 (3 Kanal 7 Marla) Conveyance No. 2160/1 dated 27.08.1995 (4 Kanal 3 Marla) Conveyance No. 2242/1 dated 24.08.1995 (16 Kanal 17 Marla) Conveyance No. 2244/1 dated 24.08.1995 (18 Kanal 17 Marla) Conveyance No. 2291/1 dated 29.08.1995 (18 Kanal 15 Marla) Conveyance No. 2959/1 dated 17.10.1995 (13 Kanal 12 Marla) Conveyance No 2854/1 dated 14.11.1996 (6 Kanal 7 Marla)	Rs. 20475000/-	Circle rate per acre = Rs.20,00,000/-. Rate per Kanal = Rs. 2,50,000/-

65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 341 Property situated at Village Ramgarh urf roorki Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 29 Kanal 19 Marla (as per Dr. Namavati Report) Page No. 341	Sr.No.9	Khewat No. 37/29, Khatauni No. 66 total land (29 kanal 19 marla)	Rs. 3740000/-	This land falls under the Punjab Govt Surplus land.
65		Property situated at Village Seona Patiala Teh- Patiala Distt. Patiala (Punjab) land measuring 0 Kanal 7 Marla (as per Dr. Namavati Report Page 342) Page No. 342	Sr.No.9	Khewat/Khatauni No. 1328/2896, total land (0 kanal 7 marla)	Rs. 710000/-	Rate for 200 sq. yard = Rs. 7,10,000/-, Rate for one sq. yard = Rs. 3,550/- This property has been sold out by the order of PCS Civil Judge Junior Division Patiala vide petition no. 2261/2013 dated 19.08.2015 and order dated 21.08.2015 for Rs. 7,10,000/- (Copy enclosed as Anx-2).
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 343 & 344 Property situated at Village Sangoli Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 1380 Kanal 17 Marla (as per Dr. Namavati Report) Page No. 343 & 344	Sr.No.9	Conveyance No. 3401/1 dated 21.11.1995 (16 Kanal 13 Marla) Conveyance No. 3515/1 dated 28.11.1995 (17 Kanal 14 Marla) Conveyance No. 3517/1 dated 28.11.1995 (17 Kanal 14 Marla) Conveyance No. 3514/1 dated 28.11.1995 (17 Kanal 15 Marla) Conveyance No. 3402/1 dated 21.11.1995 (16 Kanal 14 Marla) Conveyance No. 1308/1 dated 22.08.1995 (137 Kanal 5 Marla) Conveyance No 1387/1 dated 27.08.1995 (66 Kanal 13 Marla) Conveyance No.2149/1 dated 22.08.1995 (330 Kanal 17 Marla) Conveyance No. 2158/1 dated 22.08.1995 (13 Kanal 7 Marla) Conveyance No. 2248/1 dated 24.08.1995 (8 Kanal 13 Marla) Conveyance No. 2237/1 dated 24.08.1995 (10 Kanal 5 Marla) Conveyance No. 2238/1 dated 24.08.1995 (13 Kanal 7 Marla) Conveyance No. 2965/1 dated 17.10.1995 (9 Kanal 3 Marla)	Rs.345212500/-	Circle rate per acre = Rs.2000000/-, Rate per Kanal = Rs. 250000/-

65			Sr.No.9	Conveyance No. 2961/1 dated 17.10.1995 (16 Kanal 14 Marla) Conveyance No. 2963/ 1 dated 17.10.1995 (16 Kanal 14 Marla) Conveyance No. 3300/1 dated 14.11.1995 (18 Kanal 12 Marla) Conveyance No. 3299/1 dated 14.11.1995 (18 Kanal 12 Marla) Conveyance No. 3296/1 dated 14.11.1995 (16 Kanal 14 Marla) Conveyance No. 3298/1 dated 14.11.1995 (18 Kanal 10 Marla) Conveyance No. 3297/1 dated 14.11.1995 (16 Kanal 14 Marla) Conveyance No. 4730 dated 12.03.1996 (22 Kanal 10 Marla) Conveyance No. 4733 dated 12.03.1996 (21 Kanal 13 Marla) Conveyance No. 4737 dated 12.03.1996 (22 Kanal 10 Marla) Conveyance No. 163 dated 11.04.1996 (18 Kanal 15 Marla) Conveyance No. 14 dated 02.04.1996 (18 Kanal 15 Marla) Conveyance No. 174 dated 11.04.1996 (111 Kanal 5 Marla)		
65			Sr.No.9	Conveyance No. 514 dated 14.05.1996 (18 Kanal 15 Marla) Conveyance No. 318 dated 30.04.1996 (18 Kanal 15 Marla) Conveyance No. 2093 dated 03.09.1996 (53 Kanal 7 Marla) Conveyance No. 3457 dated 19.12.1996 (53 Kanal 6 Marla) Conveyance No. 3377 dated 17.12.1996 (12 Kanal 18 Marla) Conveyance No. 188 dated 08.04.1997 (13 Kanal 7 Marla) Conveyance No. 4474 dated 01.01.1998 (15 Kanal 17 Marla) Conveyance No. 4471 dated 01.01.1998 (15 Kanal 18 Marla) Conveyance No. 4470 dated 01.01.1998 (16 Kanal 18 Marla) Conveyance No. 4465 dated 01.01.1998 (15 Kanal 17 Marla) Conveyance No. 4464 dated 01.01.1998 (15 Kanal 8 Marla) Conveyance No. 4454 dated 01.01.1998 (8 Kanal 15 Marla) Conveyance No. 4452 dated 31.12.1997 (13 Kanal 7 Marla)		
65			Sr.No.9	Conveyance No. 4463 dated 01.01.1998 (11 Kanal 0 Marla) Conveyance No. 4466 dated 01.01.1998 (9 Kanal 16 Marla) Conveyance No. 4469 dated 01.01.1998 (11 Kanal 2 Marla) Conveyance No. 4473 dated 01.01.1998 (11 Kanal 2 Marla) Conveyance No. 4467 dated 01.01.1998 (9 Kanal 3 Marla) Conveyance No. 4449 dated 31.12.1997 (13 Kanal 7 Marla) Conveyance No. 4450 dated 31.12.1997 (13 Kanal 7 Marla) Conveyance No. 4448 dated 31.12.1997 (8 Kanal 17 Marla) Conveyance No. 4446 dated 31.12.1997 (8 Kanal 17 Marla)		
65		Surplus Lands declared by State of Punjab Source: Dr. Namavati Report, Sr. No. 2-10 Vol. No. Vol- 9 page 345 Property situated at Village Sangotha Teh- Derri Bassi Distt., SAS Nagar Mohali (Punjab) land measuring 805 Kanal 0 Marla (as per Dr. Namavati Report) Page No. 345	Sr.No.9	Conveyance No. 801/1 dated 14.06.1994 (82 Kanal 3 Marla) Conveyance No. 802/1 dated 14.06.1994 (90 Kanal 3 Marla) Conveyance No. 848/1 dated 16.06.1994 (75 Kanal 7 Marla) Conveyance No. 2848/1 dated 24.01.1995 (22 Kanal 0 Marla)	Rs.150937500/-	Circle rate per acre = Rs. 1500000/-, Rate per Kanal = Rs. 187500/-

65			Sr.No.9	Conveyance No. 571/1 dated 11.05.1995 (6 Kanal 16 Marla) Conveyance No. 372/1 dated 27.04.1995 (247 Kanal 3 Marla) Conveyance No. 371/1 dated 27.04.1995 (29 Kanal 3 Marla) Conveyance No. 994/1 dated 01.06.1995 (20 Kanal 8 Marla) Conveyance No. 732/1 dated 18.05.1995 (19 Kanal 7 Marla) Conveyance No. 730/1 dated 18.05.1995 (22 Kanal 13 Marla) Conveyance No. 1002/1 dated 01.06.1995 (0 Kanal 2 Marla) Conveyance No. 1454/1 dated 29.06.1995 (40 Kanal 2 Marla) Conveyance No. 2032 dated 29.08.199 (25 Kanal 12 Marla) Conveyance No. 2197 dated 12.09.1996 (1 Kanal 5 Marla) Conveyance No. 2198 dated 12.09.1996 (6 Kanal 17 Marla) Conveyance No. 808 dated 15.05.1997 (14 Kanal 15 Marla) Conveyance No. 818 dated 15.05.1997 (14 Kanal 15 Marla)		
65			Sr.No.9	Conveyance No. 833 dated 15.05.1997 (14 Kanal 15 Marla) Conveyance No. 800 dated 15.05.1997 (11 Kanal 13 Marla) Conveyance No. 1098/1 dated 08.08.1995 (14 Kanal 10 Marla) Conveyance No. 2412 dated 26.08.1997 (11 Kanal 3 Marla) Conveyance No. 2413 dated 26.08.1997 (10 Kanal 0 Marla) Conveyance No. 4445 dated 31.12.1997 (9 Kanal 7 Marla) Conveyance No. 4472 dated 01.01.1998 (9 Kanal 7 Marla) Conveyance No. 4579 dated 15.01.1988 (5 Kanal 14 Marla)		
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. 9 page 346 B. Property situated at Village Sangotha Teh-Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 46 Kanal 11 Marla (as per Dr. Namawati Report) Page No. 346	Sr.No.9	Conveyance No. 2409/1 dated 15.12.1994 (4 Kanal 10 Marla) Conveyance No. 2410/1 dated 15.12.1994 (8 Kanal 16 Marla) Conveyance No. 380/1 dated 27.04.1995 (4 Kanal 12 Marla) Conveyance No. 1098/1 dated 08.06.1995 (20 Kanal 0 Marla) Conveyance No. 371/1 dated 27.04.1995 (8 Kanal 13 Marla)	Rs. 8726125/-	
65		Surplus Lands declared by State of Punjab Source: Dr. Namawati Report, Sr. No. 2-10 Vol. No. Vol-9 page 347 Property situated at Village Tofanpur Teh-Dera Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namawati Report) Page No. 347	Sr.No.9	Conveyance No. 637/1 dated 18.05.1995 (6 Kanal 13 Marla) Conveyance No. 699/1 dated 18.05.1995 (6 Kanal 13 Marla) Conveyance No. 1498/1 dated 04.07.1995 (15 Kanal 3 Marla) Conveyance No. 1569/1 dated 06.07.1995 (5 Kanal 15 Marla) Conveyance No. 1104/1 dated 08.06.1995 (6 Kanal 17 Marla) Conveyance No. 3520/1 dated 28.11.1995 (10 Kanal 13 Marla) Conveyance No. 1159/1 dated 13.06.1995 (8 Kanal 15 Marla) Conveyance No. 1158/1 dated 13.06.1995 (8 Kanal 15 Marla) Conveyance No. 1102/1 dated 08.06.1995 (8 Kanal 17 Marla) Conveyance No. 1163/1 dated 13.06.1995 (8 Kanal 17 Marla) Conveyance No. 1164/1 dated 13.06.1995 (8 Kanal 16 Marla) Conveyance No. 2240/1 dated 24.08.1995 (10 Kanal 0 Marla) Conveyance No. 2241/1 dated 24.08.1995 (10 Kanal 0 Marla)	Rs. 43400000/-	Circle rate per acre = Rs. 1000000/-, Rate per Kanal = Rs. 125000/-

65			Sr.No.9	Conveyance No. 2158/1 dated 22.08.1996 (10 Kanal 0 Marla) Conveyance No. 2164/1 dated 22.08.1996 (10 Kanal 0 Marla) Conveyance No. 1996 dated 27.08.1996 (6 Kanal 13 Marla) Conveyance No. 1684 dated 25.07.1996 (3 Kanal 12 Marla) Conveyance No. 2776 dated 07.11.1996 (6 Kanal 13 Marla) Conveyance No. 3628 dated 18.11.1997 (110 Kanal 18 Marla) Conveyance No. 3630 dated 18.11.1997 (54 Kanal 12 Marla) Conveyance No. 3631 dated 18.11.1997 (39 Kanal 2 Marla)		
66	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Land with office building situated at Khasra No. 1349 & khewat/khatauni No. 523/719 Main Road, Pakka Talab. Property No. 161/2, Nahan District Simlaour having area 30.47 sqm. P-HP-2	Sr.No.1	1. Khasra No. 1349 & khewat/khatauni No. 523/719 Main Road, Pakka Talab. Property No. 161/2 having area 22.50 sqm.	Rs. 6,76,922/-	Currently Owned by Himachal Country Resorts Limited.
67	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481)012- HIMACHAL PRADESH (Page No. 477-481) Land in village Garkhal, Tehsil Kasauli, District Solan P-HP-3	Sr.No.2	(i) 17 Bigha 11 Biswa 12 Biswasi M/s Himachal Country Resorts Limited Hamirpur valued at Rs. 6,10,87,111/- (ii) 7 Bigha 5 Biswa M/s Himachal Country Resorts Limited, Badsar, District-Hamirpur valued at Rs. 2,52,35,416/-	Rs. 8,63,22,526/-	The Property cannot be sub divided into 02 plots/land.
68	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Plot No. 17, situated in Up-Sampada Shamsherpur, Tehsil Paonta Sahib, District Simlaour Having area 213.33 sq meter & 170.62 sqm Khasra No. 18/3. P-HP-4	Sr.No.3	Khewat No. 651/576 & Khatauni No. 914/828	Rs. 4,04,17,968/-	The subjected Property is currently owned by the Himachal Country Resort Ltd. As per revenue record.

69	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Plot No. 30, situated in Up-Sampada Shamsherpur, Tehsil Paonta Sahib, District Simlaour. Having area 213.33 sq meter & 170.62 sqm Khasra No. 18/3. P-HP-A	Sr.No.4	Khewat No. 651/576 & Khatauni No. 914/828	Rs. 6,32,93,486/-	The subjected Property is currently owned by the Himachal Country Resort Ltd. As per revenue record.
70	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Land situated in village Shamsherpur, Tehsil Paonta Sahib, District Simlaour Khasra No. 18/3/15. P-HP-6	Sr.No.5	Khewat No. 439/376 & Khatauni No. 698/624	Rs. 12,51,633/-	The subjected Property is currently owned by the Himachal Country Resort Ltd. As per revenue record.
71	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Land situated in village Nalag 0-16 Bigha, Tehsil Sadar, District Bilaspur vide Khasra No. 775/704,777-706, 764/705 Kite 3, Khatta Khatori No. 164/205 min P-HP-7	Sr.No.6	0-04 Bigha	Rs. 23,14,900/-	The subjected property vide Khasra No. 775/704, 777/706, 764/705 Kite 3, Khatta Khatori No. 164/205 min (village Nalag 0- 16 Bigha, Tehsil Sadar, District Bilaspur) As per revenue record the M/s Himachal Country Resort Limited had sold 0-12 Bigha to Smt. Leela Devi w/o Sh. Lekh Ram, S/o Sh. Mahanta through two different Intakal(E) vide No. 1020(B) dated 23.10.2019(0.01 Bigha) from Khasra No. 777/706/342 and 1021 dated 23.10.2019 (0-11 Bigha) from Khasra No. 764/705/342. Therefore, the referred property is now owned by two different parties i.e. Smt. Leela Devi W/o Sh. Lekh Ram S/o SH. Mahanta (0-12 Bigha) and the Himachal Country Resort Limited (0-04 Bigha). In view of the above the valuation for 0-12 Bigha pertain in the above referred Khasra Nos. could not be prepared because Smt. Leela Devi W/o Sh. Lekha Ram S/o Sh. Mahanta has the owner as well as she has taken a loan for Rs. 7,00,000/- from the Punjab National Bank (branch Panjgail) as per jamabandi in the revenue record. Therefore, the valuation report for 0-04 Bigha is prepared which is owned by M/s Himachal Country Resort Ltd.

72	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Office Building situated in Mehra Barsar, Tehsil Barsar, District Hamirpur. 7 Marla Khasra No. 55 min, Khatauni No. 76, Khasra No. 918/859/1(0-7) total area 7 Marla. P-HP-8	Sr.No.7	1. Khasra No. 55 min, Khatauni No. 76, Khasra No. 918/859/1(0-7) total area 7 Marla.	Rs. 44,78,703/-	The subjected Property is currently owned by the Himachal County Resort Ltd. As per revenue record.
73	The Pr.CCIT,NWR, Chandigarh.	012-HIMACHAL PRADESH (Page No. 477-481) Land in village Devamanal, Tehsil Nohradhar, District Simaur 17 Bigha 9 Biswa Khewat/Khatauni No. 312/443-444-445-446 Khasra no. 505(1- 3),9(1- 8),1694/1672/19(0- 19),1696/1672/10(1- 2),2037/1717/1672/10 (1-0),1924/954(4- 6),590(1-) kitta 1 measuring 10 Bigha 18 Biswa and khewat Khatauni No. 53/66a No. 1691/6(6-11) total area 17 bigha 9 biswa P-HP-9	Sr.No.8	1. Khasra No. 505 & Khatauni No. 443/427(23 Biswa). 2. Khasra No. 690 & Khatauni No. 445/428(20 Biswa). 3. Khasra No. 1924/954 & Khatauni No. 445/428(86 Biswa). 4. Khasra No. 9 & Khatauni No. 444/427(28 Biswa). 5. Khasra No. 1694/1672/10 & Khatauni No. 444/427(19 Biswa). 6. Khasra No. 2037/1717/ 1672 /10 & Khatauni No. 445/428(1bigha 0 biswa) 7. Khasra No. 1696/1672/10, Khatauni No. 445/428(1Bigha 2 Biswa) 8. Khasra No. 1691/6, Khatauni No. 66/65(6Bigha 11 Biswa)	Rs. 56,30,986/-	The subjected Property is currently owned by the Himachal County Resort Ltd. As per revenue record.
VALUATION OF ADDITIONAL PROPERTIES DONE BY THE O/O THE CCIT PANCHKULA						
74	The Pr.CCIT,NWR, Chandigarh.	Land in Village Jatwar, Tehsil Naringarh, Distt. Panchkula	Sr.No.1	276 Kanal Marla	10,48,25,000	As per list total area of the land is 276 Kanal 19 Marla. As per report of the Nail Tehsildar, shahzadpur, Distt. Ambala the total land are in Jatwar Villag (this property and property No.18 in the first list) shown is total land area shown is 80 Kanal 13 Marla. However valuation report is prepared for 276 Kanal 19 Marla.
75	The Pr.CCIT,NWR, Chandigarh.	Land in village Panjokhra, Tehsil Ambala Cantt, Distt. Ambala	Sr. No.2	24 Kanal 0 Marla	1,06,50,000	..



भारत सरकार / Govt. of India

प्रधान मुख्य आयकर आयुक्त कार्यालय,

उ.प.क्षेत्र, आयकर भवन, सेक्टर-17 ई, चण्डीगढ़-160 017

Office of the Pr. Chief Commissioner of Income Tax, N.W. Region,

Aayakar Bhawan, Sector-17E, Chandigarh.

Telefax: 0172-2544252

E-mail : chandigarh.dcit.hq.judicial@incometax.gov.in

F. No. Pr. CCIT/CHD/Judl./2023-24/(५०५

Dated: 30.06.2023

To

The Income Tax Officer,
Zonal Matters [O/o the Member (L&S)]
CBDT, New Delhi.

Sir,

Sub: Compliance of the directions of Hon'ble Supreme Court of India in W.P. (C) No. 188/2004 titled as M/s Raiganj Consumer Forum Vs UOI and Ors. - Regarding-

Kindly refer to this office letter No. 1335 dated 27.06.2023 and 1400 dated 30.06.2023 vide which valuation reports were forwarded to your office on the subject cited above.

2. In continuation to the above, I am directed to enclose herewith a copy of letter No.2349 dated 30.06.2023 received from O/o the CCIT, Panchkula containing therewith the valuation reports of additional 2 properties (other than 73 properties) pertaining to the Haryana Region. These properties were intimated to this office by the Committee GFIL vide letter No.371 dated 23.06.2023.

Yours faithfully,

(Ashok Gupta)

Asst. Commissioner of Income Tax (Hq.)(Judl.),
Chandigarh

Encl: as above.



Supreme Court
Timebound Disposal

भारत सरकार Government of India

आयकर विभाग Income Tax Department

कर्मचारी भवन आयकर आयुक्त, आयकर भवन, सेक्टर 2, पंचकुला

Office of the Chief Commissioner of Income Tax, Aayakar Bhawan, Sector 2, Panchkula

(Phone Nos. 0172-2576077, 2578963, Fax 0172-2568803)

F.No.CCIT/PKL/Judl./Misc.-06/2023-24/ 2349

Dated: 30.06.2023

सेवा में,

प्रधान मुख्य आयकर आयुक्त,

उत्तर पश्चिमी क्षेत्र, आयकर भवन, सेक्टर 17ई,

घण्डीगढ़

[विभागाध्यक्ष: स.आ.आ.(मु.)(न्यायिक)]

महोदया,

विषय: Compliance to the directions of Hon'ble Supreme Court in W.P.(C) No.188/2004 titled as M/s.Raiganj Consumer Forum Vs. Union of India & Ors. - regarding

Kindly refer to the subject cited above.

2. In this regard, I am directed to enclose herewith a copy of letter F.No.Pr.CIT/PKL/Judl/2023-24/946 dated 30.06.2023 alongwith its enclosures received from the O/o the Pr.Chief Commissioner of Income Tax, Panchkula, vide which a report bearing No. 71 dated 30.06.2023 of the TRO, Panchkula (wherein valuation report of two properties is enclosed), has been forwarded, for your kind perusal and necessary action.

भवदीय,

(मृषिंदर सिंह)

उप आयकर आयुक्त (मुद्रांक),

पंचकुला

संलग्न उपरोक्त



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

फा.स. / प्र.आ.आ. / पंच. / न्याय. / 2023-24 / 946

दिनांक 30.06.2023

सेवा में,

उप आयकर आयुक्त(मुख्य)
कार्यालय मुख्य आयकर आयुक्त,
पंचकुला।

महोदय,

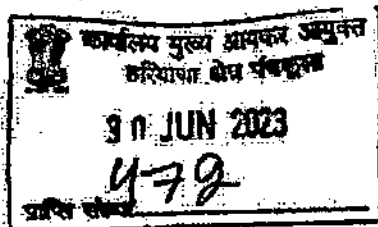
विषय: Compliance to the direction of Hon'ble Supreme Court in W.P.(C) No. 188/2004 titled as M/s Raiganj Consumer Forum Vs. Union of India & ors-के बारे में।

कृपया उपरोक्त विषय का अवलोकन करें।

2. इस संदर्भ में मुझे कार्यालय कर वसूली अधिकारी, पंचकुला के पत्र संख्या कर वसूली/पंच./2023-24/71 दिनांक 30.06.2023 की प्रति संलग्नकों सहित आपके कार्यालय में सूचनाार्थ एवं आवश्यक कार्रवाही हेतु प्रेषित करने का निर्देश हुआ है।

भवदीया,

संलग्न: उपरोक्त।



(संगीता बग्गी)
आयकर अधिकारी (मुख्य)
कार्यालय प्रधान आयकर आयुक्त,
पंचकुला।



GOVERNMENT OF INDIA
MINISTRY OF FINANCE



INCOME TAX DEPARTMENT
आयकर विभाग

आयकर प्रशासन-2 पंचकुला

फोन नं 0172-2377444 Email: panchkula.tro@income.gov.in

संख्या/आय/आय/2023-24/ 71	कार्यालय आयकर प्रशासन-2 पंचकुला	दिनांक 30.06.2023
30 JUN 2023		
प्रार्थी संस्था	आयकर प्रशासन-2 पंचकुला	
30 JUN 2023		

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

R/Madam,

Subj:- Compliance of the Direction of Hon'ble Supreme Court-M/s Reiganj Consumer Forum Vs Union of India or Qrs-W.P.(C) No. 188/2004. -Regarding.

Kindly refer to the subject cited above.

2. In this regard, it is submitted that on dated 27.06.2023 this office has received 2 additional properties for valuation from the Committee-GFL, Chandigarh forwarded by O/o Pr. Commissioner of Income Tax, Panchkula and the same was forwarded to the Valuation Cell, Income Tax Department, Chandigarh for valuation.

The valuation officer, Chandigarh has completed the valuation of 2 properties 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

Yours faithfully,

(Sanjay Kumar Passi)
Tax Recovery Officer,
Panchkula.

List of Properties

Sr.No.	Name of the CCT CCA	Property details	Page no. of the list	Sr. no. of the Properties	Property description	Valuation	Remarks
1.	NWR CHD	land in Village Jatwar, Tehsil Naraingarh. Distt. Panchkula.	Received on 27.06.23	1	276 Kanal 19 Marla	10,48,25,000.00	As per list total area of the land is 276 Kanal 19 Marla. As per report of the Naib Tehsildar, Shahzadpur, Distt. Ambala the total land area in Jatwar Village (this property and property no. 18 in the first list) shown is total land area shown is 80 Kanal 13 Marla. However the valuation report is prepared for 276 Kanal 19 Marla.
2.	NWR CHD	land in Village Panjokhra, Tehsil Ambala Cantt, Distt. Ambala	Received on 27.06.23	2	24 Kanal 0 Marla	1,06,50,000.00	


SANJAY KUMAR PASSI
TAX RECOVERY 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 : 276 Kanai 19 Marla in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Narlangarh, Distt. Ambala
1 REFERENCE		
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/70 Dated 27.06.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Revenue record received from Shahzadpur Tehsil, Distt. Ambala.
3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION		
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Village Jatwar, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23. 2. Sale deed was not available with the concerned officials.
3.2	Date of visit	27.06.2023
3.3	Property was visited by the following persons	1.Er. Parveen Kumar, VO 2.Er. Debender Shigh, AVO 3.Er. Anil Kumar Rajput, JE 4.Er. Mahendra Shigh, JE
4 PROPERTY REFERENCE		
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Jatwar, Tehsil Narlangarh, Distt. Ambala 2. The subject property is shown in Khewat no viz. 467.307, 467.434, 404, 467.521, 452, 454, 467.451, 467.467, 468, 470, 469, 454 & 456 in reference received from the TRO, Income Tax Department, Panchkula.
5 PROPERTY DESCRIPTION		
5.1	Land area	Agriculture Land in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Narlangarh, Distt. Ambala of Area 276 Kanai 19 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

District Valuation Officer
Income Tax Department
Chandigarh

Valuation Officer
Income Tax Department
Chandigarh

Property : 276 Kanal 19 Marla in Village Jotwar, Sub-Tehsil, Shahzadpur, Tehsil Narlaingarh, Distt. Ambala		P-02	
METHOD OF VALUATION			
6.1	Method adopted	Land and building method (Collector Rates of property)	
6.2	Reason in support of the method adopted	This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances	
Observations or Qualifications			
<p>1. The subject property is shown in Khewat No. viz. 467, 307, 467, 454, 404, 467, 621, 452, 454, 467, 451, 467, 467, 468, 470, 459, 454 & 456 reference received from the TRO, Income Tax Department, Panchkula.</p> <p>2. The Total land area 276 Kanal 19 Marla shown in the reference received from TRO, Income Tax Department, Panchkula, but as per the report received from Sub-Tehsil, Shahzadpur, Distt. Ambala, the total land area in Jotwar village (the property and property no. 18) shown is 89 Kanal 13 Marla. However, the valuation report is prepared for 276 Kanal 19 Marla as per the reference received from TRO, Income Tax Department, Panchkula.</p> <p>3. Hence the valuation report was prepared on the basis of information/documents available.</p>			
RATES ADOPTED FOR VALUATION			
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates of Village Jotwar, Sub-Tehsil, Shahzadpur, Distt. Ambala for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.	
8	VALUATION	The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.	
Sl. No.	Date of Valuation	Fair Market Value of property	
1	24.01.2023	104825000.00	

Fair Market Value of Property

Property : 276 Kanal 19 Marla in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Narainagarh,
Distt. Ambala

Collector Notes of Village Jatwar, Sub Tehsil Shahzadpur Distt. Ambala for Year 2022-23

S.No.	Description of property	Area	Unit	Rate	Amount	Remarks
Property : 276 Kanal 19 Marla in Village Jatwar, Sub-Tehsil, Shahzadpur, Tehsil Narainagarh, Distt. Ambala						
1	Khasra No. 457 Khatoni No. 621.624.625.627 (17 Kanal 14 Marla)	17.700	Kanal	375000.00	6617500.00	
2	Khasra No. 307 Khatoni No. 627 (3 Kanal 13 Marla)	3.600	Kanal	375000.00	1350000.00	
3	Khasra No. 457 Khatoni No. 621.622.624.625.627 (14 Kanal 16 Marla)	14.800	Kanal	375000.00	5550000.00	
4	Khasra No. 454/204 Khatoni No. 605 (56 Kanal 3 Marla)	56.180	Kanal	375000.00	21066250.00	
5	Khasra No. 457/621 Khatoni No. 624 MIN, 625 MIN (12 Kanal 0 Marla)	12.000	Kanal	375000.00	4500000.00	
6	Khasra No. 452 MIN Khatoni No. 601 MIN (80 Kanal 11 Marla)	80.550	Kanal	375000.00	30206250.00	
7	Khasra No. 454 MIN Khatoni No. 605 MIN (12 Kanal 8 Marla)	12.400	Kanal	375000.00	4650000.00	
8	Khasra No. 457 MIN Khatoni No. 621.622.624.625.627 (2 Kanal 8 Marla)	2.400	Kanal	375000.00	900000.00	
9	Khasra No. 451/372 MIN Khatoni No. 498 MIN (24 Kanal 10 Marla)	24.500	Kanal	375000.00	9187500.00	
10	Khasra No. 457 Khatoni No. 621 MIN, 624 MIN, 625 MIN, 627 MIN (19 Kanal 0 Marla)	8.800	Kanal	375000.00	3300000.00	
11	Khasra No. 457 Khatoni No. 621 MIN, 622 MIN, 623 MIN, 624 MIN, 625 MIN, 626 MIN, 627 MIN (3 Kanal 0 Marla)	3.200	Kanal	375000.00	1200000.00	
12	Khasra No. 458 Khatoni No. 675 (0 Kanal 13 Marla)	0.650	Kanal	1000000.00	650000.00	

13	Plot No. 470 Phatoni Hn. (12.01 Kanal 9.14 Aul)	0.450	Kanal	1000000.00	450000.00	Each plot per block No. 12/27/28 Area per plot = 10.00 Aul
14	Plot No. 471 Phatoni Hn. (12.01 Kanal 9.14 Aul)	0.450	Kanal	1000000.00	450000.00	
15	Plot No. 472/456 Phatoni Hn. 401/407 (40 Kanal 7 1/4 Aul)	40.100	Kanal	375000.00	15037500.00	Each plot per block = 12 1000.000 - Area per plot = 3.75 Kanal
		276.950	Kanal		104825000.00	

Fair Market Value of Property	
Cost of Land	104825000.00

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

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 :- 24 Kanal 0 Marla Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala
1	REFERENCE	
1.1	Office from which reference received	Tax Recovery Officer, Panchkula
1.2	Letter no. and date under which reference received	T.R.O./ Panch./2023-24/76 Dated 27.06.2023.
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	Representative	Revenue record received from Ambala Cantt. Tehsil, Distt. Ambala.
3	COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1	Documents/details/Information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates of Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala for Year 2021-22 & 2023-24.
3.2	Date of visit	27.06.2023
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	PROPERTY REFERENCE	
4.1	Name, number (if any) address and complete location of the property.	1. Agricultural Land in Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala 2. The subject property is shown in Khawat no 767 in reference received from the TRO, Income Tax Department, Ambala.
5	PROPERTY DESCRIPTION	
5.1	Land area	Agriculture Land in Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala of Area 24 Kanal 0 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

[Signature]
 Valuation Officer
 Income Tax Department
 Channarayana

Property :- 24 Kanal 0 Marla Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala	
6	METHOD OF VALUATION
6.1	Method adopted Land and building method (Collector Rates of property)
6.2	Reason in support of the method adopted This is most appropriate method adopted to determine Fair Market Value of the property under the given circumstances
6.3	Observations & Qualifications 1. The subject property is shown in Khewat no 767 in reference received from the TRO, Income Tax Department, Panjokhra. 2. Sale deed was not available with the concerned officials. 3. Hence the valuation report was prepared on the basis of information/documents available.
7	RATES ADOPTED FOR VALUATION Standard rates adopted as per subject property. Prevailing Collector Rates of Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala for Year 2021-22 & 2023-24 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	VALUATION The Fair Market Value of the subject mentioned property known as "Agricultural Land" has been worked out as under.
SL. No.	Date of Valuation Fair Market Value of property
1	24.01.2023 10650000.00

Fair Market Value of Property.Property :- 24 Kanal O Maria Village Panjokhra, Tehsil Ambala Cantt & Distt. AmbalaCollector Rates of Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala for Year 2023-24 & 2023-24.

S.No.	Description of property	Area	Unit	Rate	Amount	Remarks
A	Property :- 24 Kanal O Maria Village Panjokhra, Tehsil Ambala Cantt & Distt. Ambala					
1	Khewet No. 767 Khasra 30/18 (8 Kanal O Maria)	8.000	Kanal	443750.00	3550000.00	Circle rates per Acre = Rs. 330000/- for year 2021-22 and Rs. 350000/- for year 2022-23, that the average of the two years i.e. Rs. 340000/- per Acre has been considered for year 2023-24. Accordingly, Rate per Kanal = 443750/-
2	Khewet No. 767 Khasra 22 (8 Kanal O Maria)	8.000	Kanal	443750.00	3550000.00	
3	Khewet No. 767 Khasra 23 (8 Kanal O Maria)	8.000	Kanal	443750.00	3550000.00	
		24.000	Kanal		10650000.00	

Fair Market Value of Property				
Cost of Land				10650000.00


 Valuation Officer
 Income Tax Department
 Chandigarh



Govt. of India
Income Tax Department
Office of the Tax Recovery Officer,
Anykar Bhawan, Bays No. 43-45 Sector-2, Panchsala

F. No. TRD/TH/2023-24/

Date: 27.06.2023

To

The Valuation Officer,
Valuation Cell, Income Tax Department,
Sector-45, Sector-31D, Chandigarh

Medium,

समर्पित
शुभित आगार आगार चण्डिगढ़
27 JUN 2023
शुभित संचालन

Subject: Compliance to the Direction of Hon'ble Supreme Court in W.O.(G) No. 149/2004 issued
as M/s. Reliance Consumer Forum Vs. Union of India & ors. - Regarding -

Kindly refer to subject cited above.

In this regard it is submitted that this office has received the following detail of properties from o/o the
Commissioner-CST, Chandigarh in the case of Golden Romex (India) Ltd., forwarded by o/o the P. Commissioner of
Income tax, Panchsala vide per office letter No. FCT/TH/Judl/2023-24/911 dated 27.06.2023 which are forwarded
to your office for necessary action at your end. The copy of same alongwith annexure is enclosed herewith.

Sr. No.	Name of the Company	Property details Page No of List	Sr. No. of Property	Property Description
1	CCT, NWR, Ltd	1	1	Land measuring 276, Kanal 19 in Village Jantar Tehsil, Narainagar District Panchsala belong to Golden Romex (India) Ltd
2	CCT, NWR, Ltd	1	2	Land measuring 24, Kanal 9 Maria, Village Panchsala Tehsil Ambala Cantt Dist Ambala belong to Golden Romex (India) Ltd

Yours faithfully,

Encl. As above

(Signature)
Tax Recovery Officer,
Panchsala

✓ Copy submitted to the P. Commissioner of Income tax, Panchsala for information

(Signature)
Tax Recovery Officer,
Panchsala

समर्पित आगार

Handwritten: 15/06/2023
 15/06/2023

(Sanjay Kumar Pasi)
 Tax Recovery Officer,
 Panchkula.
 Yours faithfully

This is for your kind information.

2. In this regard, it is intimated that this office has collected a demand draft of Rs.56,15,775/- bearing no. 000154 dated 16.06.2023 in the case of Sh. Surinder Singh Gill s/o Sh. Harjyan Singh, Yamuna Nagar for the A.Y. 2008-09. This office has made efforts to deposit the same in the SBI, Panchkula and including, Panchkula, but due to some technical problem, it is not possible to deposit the DD in bank. Now, my TA Sh. Amar Bhadur and I are going to deposit the same in SBI, Ambala Cantt.

Kindly refer to the subject cited above.

Sub- Information regarding deposit of Demand Draft bearing No. 000154 dated 16.06.2023 into the Central Govt. Account - Reg- R/Madam,

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

23 JUN 2023
 669

Page: 23.06.2023

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कार्यालय प्रधान आयकर आयुक्त

Office of the Principal Commissioner of Income Tax, Faridabad

द्वितीय तल, न्यू सी. जी. ओ. कॉम्प्लेक्स, बी-ब्लॉक, एन. एच.-4; फरीदाबाद-121001

2nd Floor, New C.G.O. Complex, B-Block, N.H.-IV, Faridabad-121001

e-mail ID: faridabad.cit@incometax.gov.in

Phone/Fax - 0129-2420710/2412418

F.No. Pr. CIT/Fbd/Tech./2023-24/ 1150

Dated: 19.06.2023

सेवा मे,

मुख्य आयकर आयुक्त,
पंचकुला।

महोदया,

Subject: Supreme Court Matter- Valuation of Properties in the matter o M/s Raiganj Consumer Forum Vs UOI & Others in WP (C) No.'188/2014 - Reg.

Kindly refer to your office letter F.No.CCIT/PKL/Judl/Misc.-6/2023-24/1815-17 dated 13.06.2023 on the subject cited above.

2. In this regard, I have been directed to enclose herewith valuation report in respect of all the properties situated in the territorial jurisdiction of this office received from the Addl. Commissioner of Income Tax Range-1 vide his office mail dated 19.06.2023 for your kind perusal and further necessary action.

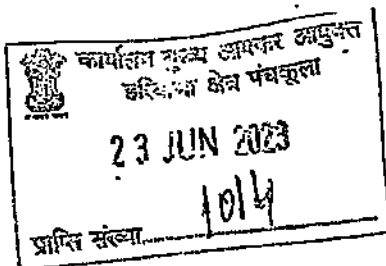
Encl.: As above

भवदीय,

सुनील कुमार

(सुनील कुमार),

आयकर अधिकारी(मु.)(तक.)

कार्यालय प्रधान आयकर आयुक्त
फरीदाबाद

उप आ. आयुक्त (मु.)(प्रशा.)
आ. अधि. (सा.)
आ. अधि. (तक.)

अपर/संयुक्त आयुक्त (मु.) (प्रशा.)

6/26/23, 3:10 PM

https://webmail.incometax.gov.in/_static/layout/shell.html?lang=en&3.0.1.4.0_17071455

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Subject: Fwd: 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

To: "faridabad.pci" <faridabad.pci@incometax.gov.in>
Cc: "ccit.panchkula" <ccit.panchkula@incometax.gov.in>

Date: 19/06/23 04:56 PM

From: "gurgaon.addicit1" <gurgaon.addicit1@incometax.gov.in>

Forwarding Letter.pdf (847kB) Consolidated Report.pdf (358kB) 33.pdf (286kB) 5.pdf (364kB) 31.pdf (286kB)
32.pdf (287kB) 1.pdf (364kB) 30.pdf (289kB) 29.pdf (290kB) 28.pdf (289kB) 27.pdf (288kB)
26.pdf (291kB) 25.pdf (287kB) 24.pdf (286kB) 23.pdf (285kB) 22.pdf (296kB) 21.pdf (289kB)
20.pdf (297kB) 19.pdf (290kB) 18.pdf (288kB) 16.pdf (288kB) 17.pdf (288kB) 15.pdf (286kB)

Sir,

Kindly refer to trailing email received from O/o the ITO, Ward 1(3), Gurugram along with report of valuation officer regarding 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. The valuation officer has furnished modified valuation report in the subject case as on 24.01.2023.

Thanks & Regards,

A.K Dhir

Additional Commissioner of Income Tax(Cum Controlling Officer)

Range-1, Gurugram

----- Original Message -----

From: "gurgaon.ito1.3" <gurgaon.ito1.3@incometax.gov.in>

Date: Jun 19, 2023 1:35:58 PM

Subject: Fwd: 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

To: "gurgaon.addicit1" <gurgaon.addicit1@incometax.gov.in>

Respected sir,

Kindly find refer to trailing mail as received from Valuation officer, Rohtak

----- Original Message -----

From: VO Rohtak <rohtakvo@gmail.com>

Date: Jun 19, 2023 1:12:34 PM

Subject: 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

To: gurgaon.ito1.3@incometax.gov.in

Cc: Jitendra Meena <jalpurdvo@gmail.com>

Please find attached herewith Modified Valuation Reports in the subject case as on 24.01.2023.

From:

Valuation Officer

Income Tax Department

Room No. 109, Aaykar Bhawan

Rohtak, Haryana -124001

With Regards

(Vijay Kumar Meena)

Income Tax Officer,

Ward-1(3), Gurugram

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

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

पत्र सं. VAL/VO/ITD/RTK/Misc.-03/2023-24/ 32

Dated: 19.06.2023

MOST URGENT / COURT MATTER
by Speed Post & E-Mail

To,

The Income Tax Officer, Ward-1(3), Gurugram
5th Floor, HSIIDC Building, Vanliya Nikunj
Udyog Vihar Phase-V, Near Shankar Chowk
Gurugram, Haryana
(E-Mail: gurgaon.ito1.3@incometax.gov.in)

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- reg.

Ref: Your Office Letter No. ITO/W-1(3)/GGN/2023-24/140 dated 25.05.2023.

In continuation of this Office Letter No. VAL/VO/ITD/RTK/Misc.-03/2023-24/20 dated 29.05.2023 on the above mentioned subject, please find attached herewith the Valuation Reports of all properties in the desired proforma as requested vide your E-Mail dated 15.06.2023 and telephonic discussions.

- Encl: 1. Consolidated Valuation Report in the Committee Format (Annexure- A) – 13 Sheets**
2. Detailed Valuation Reports of Individual Property (Annexure- 1 to 33) – 166 Sheets

Qaw
VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

मूल्यांकन अधिकारी, रोहतक

Copy to: The District Valuation Officer, 108-112, Aaykar Colony, Income Tax Department, Kelgiri Marg, Malviya Nagar, Jaipur- 302017. The Valuation of some of these properties is beyond the financial powers of Valuation Officer. However, as discussed with your goodself, the Valuation Reports are being sent to the Income Tax Department directly due to urgent matter of Hon'ble Supreme Court. The same may kindly be reviewed at your level.

Qaw
VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)


मूल्यांकन अधिकारी, रोहतक


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→ PCIT, Faridkot

ANNEXURE - 1VALUATION 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
1	CCIT Panchkula	348		Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.		
		349	1	Khewat No. 82 Khatoni No. 93 Khasra No. 25//2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), 22//22/2/(4-0), 23/1/1(1-7), Kitta 6 Measuring 14 Kanal 14 Marla and Khewat No. 87, Khatoni No. 98, Khasra No. 25//3/1 Measuring 0 Kanal 17 Marla In which company holds 1/8 share equivalent to 0 Kanal 2 Marla. Total land is 14 Kanal 16 Marla.	1,38,75,000	See Sub-Annexure 1 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

DETAILED VALUATION REPORT**1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.
Khewat No. 82 Khatoni No. 93 Khasra No. 25//2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), 22//2/2/2(4-0), 23/1/1(1 -7), Kitta 6 Measuring 14 Kanal 14 Marla and Khewat No. 87, Khatoni No. 98, Khasra No. 25//3/1 Measuring 0 Kanal 17 Marla in which company holds 1/8 share equivalent to 0 Kanal 2 Marla. Total land is 14 Kanal 16 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA
- 4.6 Comments on the Regd. Valuer's report : NA

5 PROPERTY DESCRIPTION

5.1	Land area	:	Area as per	SUB-ANNEXURE - 1 (B)
5.2	Actual area covered and plinth area constructed (sqm)	:	Nil	
5.3	Period of construction	:	NA	
5.4	Estimated future life of the Building.	:	NA	
5.5	Type of construction and broad specifications	:	NA	

6 LEASE AND OCCUPANCY DETAILS

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

7. METHOD OF VALUATION

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 1 (B)
- 8.3 Standard plinth area rates adopted plus/minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA

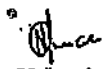
9 SPECIAL OBSERVATIONS


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

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 1,38,75,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)


SUB-ANNEXURE - 1 (B)ABSTRACT OF COST**Description of Land :**

Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.

Khewat No. 82 Khatoni No. 93 Khasra No. 25//2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), 22//22/2/(4-0), 23/1/1(1 -7), Kitta 6 Measuring 14 Kanal 14 Marla and Khewat No. 87, Khatoni No. 98, Khasra No. 25//3/1 Measuring 0 Kanal 17 Marla in which company holds 1/8 share equivalent to 0 Kanal 2 Marla. Total land is 14 Kanal 16 Marla.

S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (in Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	14	16	1.850	75,00,000	1,38,75,000
	Total					1,38,75,000


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
1	CCIT Panchkula	348		Total Land 57 kanal 6 marla situated in village Sidhrawall District Gurgaon.		
		349	2	Khewat No. 211 Khatoni No. 227, Khasra No. 24//25/2(7-13), 37//1(8-0), 10(8-0), 11/1(2-13), 38//5(7-18), 6(6-4), 15(6-0), 16(8-14), 129/2-3/3/1(1-19) Kite 9 Measuring 63 Kanal 15 Marla in which company holds 1/3 share equivalent to 21 Kanal 5 Marla,	1,99,20,000	See Sub-Annexure 2 (A) & (B) for Details

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

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

DETAILED VALUATION REPORT**1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.
Khewat No. 211 Khatoni No. 227, Khasra No. 24//25/2(7-13), 37//1(8-0), 10(8-0), 11/1(2-13), 38//5(7-18), 6(6-4), 15(6-0), 16(8-14), 129/2-3/3/1(1-19) Kite9 Measuring 63 Kanal 15 Marla in which company holds 1/3 share equivalent to 21 Kanal 5 Marla,
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

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

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

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 2 (B)

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

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

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

(a) Initial premium : NA

(b) General rent payable per annum : NA

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

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

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

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

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

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

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 2 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


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

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 1,99,20,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Asykar Bhatian
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.

Khewat No. 211 Khatoni No. 227, Khasra No. 24//25/2(7-13), 37//1(8-0), 10(8-0), 11/1(2-13), 38//5(7-18), 6(6-4), 15(6-0), 16(8-14), 129/2-3/3/1(1-19) Kite 9 Measuring 63 Kanal 15 Marla in which company holds 1/3 share equivalent to 21 Kanal 5 Marla,


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	21	5	2.656	75,00,000	1,99,20,000
	Total					1,99,20,000



Asst. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
1	CCIT Panchkula	348		Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.		
		349	3	Khweat No. 443 Khasra No, 37/1/24(8-0), 40/1/3/3(4-19), 4/2/2/1/1(6-16), 7/2/2/2/2/ 1/2(0-15), 3/2(0-15), Kitta 5 Measuring 21 Kanal 5 Marla.	2,65,60,000	See Sub-Annexure 3 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 3 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.
Kh wheat No. 443 Khasra No, 37/124(8-0), 40/13/3(4-19), 4/2/2/1/1(6-16), 7/2/2/2/2/ 1/2(0- 15), 3/2(0- 15),
Kitte 5 Measuring 21 Kanal 5 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

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

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

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 3 (B)

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

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

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

(a) Initial premium : NA

(b) General rent payable per annum : NA

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

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

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

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

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

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

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data relied on and their relevance : Prevailing Collector Rates have been adopted.
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 3 (B)
- 8.3 Standard plinth area rates adopted plus/minus deviations and corrections for the building cost index etc : NA
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


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

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 2,65,60,000.00


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)


ABSTRACT OF COST**Description of Land :**

Total Land 57 kanal 6 marla situated in village Sidhrawali District Gurgaon.

Khweat No. 443 Khasra No. 37//24(8-0), 40//3/3(4-19), 4/2/2/1/1(6-16), 7/2/2/2/2/ 1/2(0- 15), 3/2(0- 15), Kitta 5 Measuring 21 Kanal 5 Marla.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	21	5	2.656	1,00,00,000	2,65,60,000
	Total					2,65,60,000



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
2	CCIT Panchkula	350	Only one Property	Land measuring 14 Kanal 16 Marla SD No. 16608 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of Land: Agricultural Land comprising in Khewat No. 82, Khata No. 93, Rect. No. 25, Killa No. 2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), and Rect. No. 22, Killa No. 22/2(4-0), 23/1/1(1-7), field 7, measuring area 14 Kanal - 14 Marla and Khewat No. 87, Khata No. 98, Rect. No. 25, Killa No. 3/1(0-17), field 1, measuring area 0 Kanal - 17 Marla upto the extent of 1/8 share which comes to 0 Kanal - 2 Marla. The total area of both Khewat is 14 Kanal - 16 Marla, situated in the Revenue Estate of Village Sidherawali, Tehsil and District Gurgaon.	1,38,75,000	See Sub-Annexure 4 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 4 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Land measuring 14 Kanal 16 Marla SD No. 16608 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of Land: Agricultural Land comprising In Khewat No. 82, Khata No. 93, Rect. No. 25, Killa No. 2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), and Rect. No. 22, Killa No. 22/2(4-0), 23/1/1(1-7), field 7, measuring area 14 Kanal - 14 Marla and Khewat No. 87, Khata No. 98, Rect. No. 25, Killa No. 3/1(0-17), field 1, measuring area 0 Kanal - 17 Marla upto the extent of 1/8 share which comes to 0 Kanal - 2 Marla. The total area of both Khewat is 14 Kanal - 16 Marla, situated in the Revenue Estate of Village Sidherawali, Tehsil and District Gurgaon.
- 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 - 4 (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 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, : NA
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.

6.3 Does the land falls in the area included in : NA
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 : The Property is in the possession of GFIL Committee
owner, then area so occupied.

6.6 Monthly or annual rent/ : NA
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.

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 4 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS

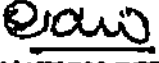
- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 1,38,75,000.00



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Aaykar Bhawan
Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Land measuring 14 Kanal 16 Marla SD No. 16608 situated in village Sidhrawali, Tehsil and District Gurgaon, Haryana. Detail of Land: Agricultural Land comprising in Khewat No. 82, Khata No. 93, Rect. No. 25, Killa No. 2/1/1(0-11), 2/2/2(4-9), 3/2/2/2(1-0), 3/2/2/1(0-14), 3/2/2/3(2-13), and Rect. No. 22, Killa No. 22/2(4-0), 23/1/1(1-7), field 7, measuring area 14 Kanal - 14 Marla and Khewat No. 87, Khata No. 98, Rect. No. 25, Killa No. 3/1(0-17), field 1, measuring area 0 Kanal - 17 Marla upto the extent of 1/8 share which comes to 0 Kanal - 2 Marla. The total area of both Khewat is 14 Kanal - 16 Marla, situated in the Revenue Estate of Village Sidherawali, Tehsil and District Gurgaon.

S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	14	16	1.850	75,00,000	1,38,75,000
	Total					1,38,75,000


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
3	CCIT Panchkula	351	Only one Property	Land measuring 42 Kanal 9 Marla SD No. 16614 situated in village Sidherawali, Tehsil and District Gurgaon, Haryana. Detail of land : Agricultural Land situated in the Village Sidherawali, Tehsil & District Gurgaon comprising Killa No. 34//24 (8-0), 40//3/3 (4-19), 4/2/2/1 (7-1), 7/2/2/2/2/1 (0-17) Kitta 4 measuring area 20 Kanal 17 Marla and Killa No. 24//25/2, 25//21/1, 37//1-10- 11/1, 38//5-6-16, 29//2-3/3/1 measuring area 63 Kanal 15 Marla upto to the extent of 1/3 Share equivalent to 21 Kanal 5 Marla. Total land area 42 Kanal and 2 Marla.	3,94,72,500	See Sub-Annexure 5 (A) & (B) for Details

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

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

DETAILED VALUATION REPORT**1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Land measuring 42 Kanal 9 Marla SD No. 16614 situated in village Sidherawali, Tehsil and District Gurgaon, Hayana. Detail of land : Agricultural Land situated in the Village Sidherawali, Tehsil & District Gurgaon comprising Killa No. 34//24 (8-0), 40//3/3 (4-19), 4/2/2/1 (7-1), 7/2/2/2/2/1 (0-17) Kitta 4. measuring area 20 Kanal 17 Marla and Killa No. 24//25/2, 25//21/1, 37//1-10- 11/1, 38//5-6-16, 29//2-3/3/1 measuring area 63 Kanal 15 Marla upto to the extent of 1/3 Share equivalent to 21 Kanal 5 Marla. Total land area 42 Kanal and 2 Marla.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.
- 4.5 Whether Regd. Valuer's report submitted by the assessee : NA

4.6 Comments on the Regd. Valuer's report

: NA

5 PROPERTY DESCRIPTION

5.1 Land area

: Area as per SUB-ANNEXURE - 5 (B)

5.2 Actual area covered and plinth area constructed (sqm)

: Nil

5.3 Period of construction

: NA

5.4 Estimated future life of the Building.

: NA

5.5 Type of construction and broad specifications

: NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold

: NA

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

: NA

(a) Initial premium

: NA

(b) General rent payable per annum

: NA

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

: NA

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

: NA

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

: NA

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

: The Property is in the possession of GFIL Committee

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

: NA

6.7 Gross annual income received from the entire property.

: NA

7 METHOD OF VALUATION

7.1 Method adopted

: Land and Building Method.

7.2 Reason in support of the method adopted

: This is most suitable method under the circumstances.

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 5 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS


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

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 3,94,72,500.00



Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)



VALUATION OFFICER
Income Tax Department
Ankur Bhawan
Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Land measuring 42 Kanal 9 Marla SD No. 16614 situated in village Sidherawali, Tehsil and District Gurgaon, Haryana. Detail of land : Agricultural Land situated in the Village Sidherawali, Tehsil & District Gurgaon comprising Killa No. 34//24 (8-0), 40//3/3 (4-19), 4/2/2/1 (7-1), 7/2/2/2/2/1 (0-17) Kitta 4 measuring area 20 Kanal 17 Marla and Killa No. 24//25/2, 25//21/1, 37//1-10- 11/1, 38//5-6-16, 29//2-3/3/1 measuring area 63 Kanal 15 Marla upto to the extent of 1/3 Share equivalent to 21 Kanal 5 Marla. Total land area 42 Kanal and 2 Marla.

S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (in Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	42	2	5.263	75,00,000	3,94,72,500
	Total					3,94,72,500


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Aaykar Bhavan
Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
4	CCIT Panchkula	352	Only one Property	Land measuring 0 Kanal 2 Marla SD No. 16610 situated in village Sidheralvali, Tehsil and District Gurgaon, Haryana. Detail of land as under: Property known as Agricultural Land comprising in Khewat No.361, Khata No. 399, Rect. No. 37 Killa No.24(8-0), Rect. No.40 Killa No. 10(8-0), 13/1/2(3-6), field 3 measuring area. 19 Kanal 6 Marla upto extent of 2/386 share which comes to 0 Kanal 2 Marla situated in the revenue estate of Village Sidherawali, Tehsil & District Gurgaon vide Fard Jamabandi for the year 2002-2003.	97,500	See Sub-Annexure 6 (A) & (B) for Details

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

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

SUB-ANNEXURE - 6 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Land measuring 0 Kanal 2 Marla SD No. 16610 situated in village Sidherawal, Tehsil and District Gurgaon, Haryana. Detail of land as under: Property known as Agricultural Land comprising in Khewat No.361, Khata No. 399, Rect. No. 37 Killa No.24(8-0), Rect. No.40 Killa No. 10(8-0), 13/1/2(3-6), field 3 measuring area 19 Kanal 6 Marla upto extent of 2/386 share which comes to 0 Kanal 2 Marla situated in the revenue estate of Village Sidherawal, Tehsil & District Gurgaon vide Fard Jamabandi for the year 2002-2003.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known
- 4.4 Details of other share holders, if any : To be seen by A.O.

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

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

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 6 (B)

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

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

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

(a) Initial premium : NA

(b) General rent payable per annum : NA

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

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

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

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

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

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

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 6 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA

9 SPECIAL OBSERVATIONS

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

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 97,500.00


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


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

ABSTRACT OF COST**Description of Land :**

Land measuring 0 Kanal 2 Marla SD No. 16610 situated in village Sidheraival, Tehsil and District Gurgaon, Haryana. Detail of land as under: Property known as Agricultural Land comprising in Khewat No.361, Khata No. 399, Rect. No. 37 Killa No.24(8-0), Rect. No.40 Killa No. 10(8-0), 13/1/2(3-6), field 3 measuring area 19 Kanal 6 Marla upto extent of 2/386 share which comes to 0 Kanal 2 Marla situated in the revenue estate of Village Sidherawal, Tehsil & District Gurgaon vide Fard Jamabandi for the year 2002-2003.


S. No.	Particulars	Area of Land		Area of Land (In Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	0	2	0.013	75,00,000	97,500
	Total					97,500

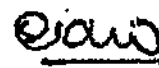

 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (in Rupees)	Remarks
5	CCIT Panchkula	353	Only one Property	Land measuring 0 Kanal 13 Marla SD No.16613 situated in village Sidherawali, Tehsil and District Gurgaon, Haryana. Detail of land as under: Agricultural Land situated in the Village SidheraWali, Tehsil & District Gurgaon comprising in Khewat No.363 Khata No. 401, Rect. No. 40 Killa No. 7/2/2/2(2-4), 8/2(7-17), field 2 measuring area 10 Kanal 1 Marla upto the extent of 2/201 share which comes to 0 Kanal 2 Marla and Khewat No.364, Khata No.402, Rect. No. 40 Killa No. 3(7-11), 4/2/2(7-3), 11(5-3) filed 3 measuring area 19 Kanal 17 Marla upto the extent of 6/397 share which comes to 0 Kanal 6 Marla and Khewat No.365 Khata No.403, Rect. No. 40 Killa No. 9(8-0), field 1 measuring area 8 Kanal 0 Marla upto the extent of 5/160 share which comes to 0 Kanal 5 Marla. The share of M/s Golden Royal Home Finances Corporation Ltd in all the Khewat is 0 Kanal 13 Marla as per Jamabandi for the year 2002-2003.	6,07,500	See Sub-Annexure 7 (A) & (B) for Details


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

SUB-ANNEXURE - 7 (A)**DETAILED VALUATION REPORT****1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

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

4 PROPERTY REFERENCE

- 4.1 Name, number (if any) address and complete location of the property.
Land measuring 0 Kanal 13 Marla SD No.16613 situated in village Sidherawall, Tehsil and District Gurgaon, Haryana. Detail of land as under: Agricultural Land situated in the Village Sidherawall, Tehsil & District Gurgaon comprising in Khewat No.363 Khata No. 401, Rect. No. 40 Killa No. 7/2/2/2(2-4), 8/2(7-17), field 2 measuring area 10 Kanal 1 Marla upto the extent of 2/201 share which comes to 0 Kanal 2 Marla and Khewat No.364, Khata No.402, Rect. No.*40 Killa No. 3(7-11), 4/2/2(7-3), 11(5-3) field 3 measuring area 19 Kanal 17 Marla upto the extent of 6/397 share which comes to 0 Kanal 6 Marla and Khewat No.365 Khata No.403, Rect. No. 40 Killa No. 9(8-0), field 1 measuring area 8 Kanal 0 Marla upto the extent of 5/160 share which comes to 0 Kanal 5 Marla. The share of M/s Golden Royal Home Finances Corporation Ltd in all the Khewat is 0 Kanal 13 Marla as per Jamabandi for the year 2002-2003.
- 4.2 Assessee's share in the property : As mentioned in the Description of the property
- 4.3 Value declared by the Assessee (Rs.) : Not Known

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

5 PROPERTY DESCRIPTION

- 5.1 Land area : Area as per SUB-ANNEXURE - 7 (B)
- 5.2 Actual area covered and plinth area constructed (sqm) : Nil
- 5.3 Period of construction : NA
- 5.4 Estimated future life of the Building. : NA
- 5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

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

7 METHOD OF VALUATION

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 7 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA

9 SPECIAL OBSERVATIONS

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

10 VALUATION

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

Date of Valuation	Fair Market Value Estimated by Valuation Cell
24.01.2023	Rs. 6,07,500.00


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

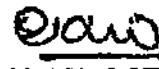
[Signature]
VALUATION OFFICER
Income Tax Department
Anwar Shauhan
Rohtak (Haryana)

ABSTRACT OF COST**Description of Land :**

Land measuring 0 Kanal 13 Marla SD No.16613 situated in village Sidherawali, Tehsil and District Gurgaon, Haryana. Detail of land as under: Agricultural Land situated in the Village SidheraWali, Tehsil & District Gurgaon comprising in Khewat No.363 Khata No. 401, Recl. No. 40 Killa No. 7/2/2/2(2-4), 8/2(7-17), field 2 measuring area 10 Kanal 1 Marla upto the extent of 2/201 share which comes to 0 Kanal 2 Marla and Khewat No.364, Khata No.402, Recl. No. 40 Killa No. 3(7-11), 4/2/2(7-3), 11(5-3) filed 3 measuring area 19 Kanal 17 Marla upto the extent of 6/397 share which comes to 0 Kanal 6 Marla and Khewat No.365 Khata No.403, Recl. No. 40 Killa No. 9(8-0), field 1 measuring area 8 Kanal 0 Marla upto the extent of 5/160 share which comes to 0 Kanal 5 Marla. The share of M/s Golden Royal Home Finances Corporation Ltd in all the Khewat is 0 Kanal 13 Marla as per Jamabandi for the year 2002-2003.

S. No.	Particulars	Area of Land		Area of Land (in Acre)	Rate (Rs. / Acre)	Value of Land (In Rupees)
		Kanal	Marla			
1	Cost of Agriculture Land	0	13	0.081	75,00,000	6,07,500
	Total					6,07,500


 Asstt. Valuation Officer
 Income Tax Department
 Rohtak (Haryana)


 VALUATION OFFICER
 Income Tax Department
 Anykar Bhawan
 Rohtak (Haryana)

VALUATION REPORT IN COMMITTEE FORMAT

Sr. No.	Name of the CCIT (CCA)	Property Details Page No. of List	Sr. No. of the Property	Property Description	Valuation as on 24.01.2023 (In Rupees)	Remarks
6	CCIT Panchkula	354		Total Agricultural Land measuring 12 Kanal situated at Village Siwana Mouja Sidhrawali, Tehsil & District-Gurgaon (Haryana)		
		355	-1	Khewat No.287, Khatoni No.326, Musteel No.40, Killa No.3 (7-11), 4/2/2(7-3), 11(5-3), 9 (8-0), Total Kitta 4, Total Area 27 Kanal 17 Maria's 80/557 share equivalent to 4 Kanal. Ownership of Golden Forests India Limited.	37,50,000	See Sub-Annexure 8 (A) & (B) for Details. Description of Land has been verified by the Halka Patwari and found correct.

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

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

DETAILED VALUATION REPORT**1 REFERENCE**

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

2 ASSESSEE

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

3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION

- 3.1 Details of documents furnished by the assessee :

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

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

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

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

4 PROPERTY REFERENCE

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

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

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

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

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

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

5 PROPERTY DESCRIPTION

5.1 Land area : Area as per SUB-ANNEXURE - 8 (B)

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

5.3 Period of construction : NA

5.4 Estimated future life of the Building. : NA

5.5 Type of construction and broad specifications : NA

6 LEASE AND OCCUPANCY DETAILS

6.1 Is land free hold or lease hold : NA

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

(a) Initial premium : NA

(b) General rent payable per annum : NA

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

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

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

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

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

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

7 METHOD OF VALUATION

7.1 Method adopted : Land and Building Method.

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

8 RATES ADOPTED FOR VALUATION

- 8.1 Reference to sale instances / land rate data : Prevailing Collector Rates have been adopted.
relied on and their relevance
- 8.2 Land rate Adopted : Rate as per SUB-ANNEXURE - 8 (B)
- 8.3 Standard plinth area rates adopted plus/ : NA
minus deviations and corrections for the
building cost index etc
- 8.4 Extra items not covered under 8.3 : NA
- 8.5 Cost Index adopted : NA


9 SPECIAL OBSERVATIONS

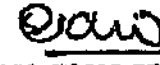
- 9.1 (i) This Valuation Report is for Vacant Land only and does not include the cost of any Plant & Machinery, Movable items, etc.
(ii) At the time of inspection, the land was being used as Agriculture Land and no construction was found at site. The Valuation has been done accordingly.

10 VALUATION

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

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


Asstt. Valuation Officer
Income Tax Department
Rohtak (Haryana)


VALUATION OFFICER
Income Tax Department
Ankaj Bhawan
Rohtak (Haryana)