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**VALUATION REPORT**

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

Name of Property :		Property situated at Village Tofanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. NamavatI Report)
<b>1</b>	<b>REFERENCE</b>	
1.1	Office from which reference received	DCIT/ACIT CIR1(1) CHANDIGARH
1.2	Letter no. and date under which reference received	Vide FTBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property
1.4	Date(s) for which valuation is required	24.01.2023
<b>2</b>	<b>Representative</b>	Concerned revenue department Patwan Sh. Santosh Kumar
<b>3</b>	<b>COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION</b>	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Tofanpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Village Tofanpur, Shown data during Joint visit as per their official records.
3.2	Date of visit	13.06.2023
3.3	Property was visit by the following persons	1. Er. Roop Lal, VO 2. Er. Amar Singh, AVO 3. Er. Ashwini Kumar, JE
<b>4</b>	<b>PROPERTY REFERENCE</b>	
4.1	Name, number (if any) address and complete location of the property.	Chahi/Rosali Land In Village Tofanpur Tehsil Derra Bassi, District S.A.S. Nagar Mohali.
<b>5</b>	<b>PROPERTY DESCRIPTION</b>	
5.1	Land area	Chahi/Rosali Land in Village Tofanpur, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 347 Kanal 4 Marla
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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Property situated at Village Tofanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavadi Report)		
6	<b>METHOD OF VALUATION</b>	
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	<b>Observations or Qualifications</b>	
	1. The subject property is shown by Conveyance No. as per reference received 2. Sale deed of the subject property was not available with the concerned officials. 3. The area of the subject property comes out to 347 Kanal 4 Marla as per the record received from the reference letter. 4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh..	
7	<b>RATES ADOPTED FOR VALUATION</b>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Tofanpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	<b>VALUATION</b>	
	The Fair Market Value of the subject property known as "Chahi/Rosali Land has been worked out as under.	
Sl. No	<b>Date of Valuation</b>	<b>Fair Market Value of property</b>
1	24.01.2023	43400000.00

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A/RD

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

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## Annexure-I

## Fair Market Value of Property.

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

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property situated at Village Tofanpur Teh- Derra Bassi Distt. SAS Nagar Mohali (Punjab) land measuring 347 Kanal 4 Marla (as per Dr. Namavati Report)				
1	Conveyance No. 637/1 dated 16.05.1995 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
2	Conveyance No. 699/1 dated 18.05.1995 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
3	Conveyance No. 1498/1 dated 04.07.1995 (15 Kanal 3 Marla)	15.15	Kanal	125000.00	1893750.00
4	Conveyance No. 1569/1 dated 06.07.1995 (5 Kanal 15 Marla)	5.75	Kanal	125000.00	718750.00
5	Conveyance No. 1104/1 dated 08.06.1995 (6 Kanal 17 Marla)	6.85	Kanal	125000.00	856250.00
6	Conveyance No. 3520/1 dated 28.11.1995 (10 Kanal 13 Marla)	10.65	Kanal	125000.00	1331250.00
7	Conveyance No. 1159/1 dated 13.06.1995 (6 Kanal 15 Marla)	6.75	Kanal	125000.00	843750.00
8	Conveyance No. 1158/1 dated 13.06.1995 (6 Kanal 15 Marla)	6.75	Kanal	125000.00	843750.00
9	Conveyance No. 1102/1 dated 08.06.1995 (6 Kanal 17 Marla)	6.85	Kanal	125000.00	856250.00
10	Conveyance No. 1163/1 dated 13.06.1995 (6 Kanal 17 Marla)	6.85	Kanal	125000.00	856250.00
11	Conveyance No. 1164/1 dated 13.06.1995 (6 Kanal 16 Marla)	6.80	Kanal	125000.00	850000.00

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12	Conveyance No. 2240/1 dated 24.08.1995 (10 Kanal 0 Marla)	10.00	Kanal	125000.00	1250000.00
13	Conveyance No. 2241/1 dated 24.08.1995 (10 Kanal 0 Marla)	10.00	Kanal	125000.00	1250000.00
14	Conveyance No. 2159/1 dated 22.08.1995 (10 Kanal 0 Marla)	10.00	Kanal	125000.00	1250000.00
15	Conveyance No. 2164/1 dated 22.08.1995 (10 Kanal 0 Marla)	10.00	Kanal	125000.00	1250000.00
16	Conveyance No. 1995 dated 27.08.1996 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
17	Conveyance No. 1684 dated 25.07.1996 (3 Kanal 12 Marla)	3.60	Kanal	125000.00	450000.00
18	Conveyance No. 2776 dated 07.11.1996 (6 Kanal 13 Marla)	6.65	Kanal	125000.00	831250.00
19	Conveyance No. 3629 dated 18.11.1997 (110 Kanal 18 Marla)	110.90	Kanal	125000.00	13862500.00
20	Conveyance No. 3630 dated 18.11.1997 (54 Kanal 12 Marla)	54.60	Kanal	125000.00	6825000.00
21	Conveyance No. 3631 dated 18.11.1997 (39 Kanal 2 Marla)	39.10	Kanal	125000.00	4887500.00
	<b>Total</b>	<b>347.20</b>	<b>Kanal</b>		<b>43400000.00</b>
	<b>Cost of Land</b>				<b>43400000.00</b>
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

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

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Fair Market Value

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

Surplus land declared by State of Punjab

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

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

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

DCIT/ACIT CIR[1] CHANDIGARH

1/5 JJ

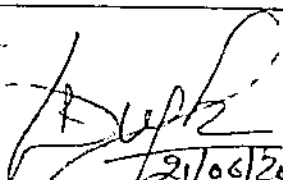
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Compliance of Direction of Hon'ble Supreme Court for valuation of properties related to M/s Golden Forest (India) Ltd group of cases in matter of -  
M/s Raiganj Consumer Forum Vs Union of India or Others - W.P.(C) No. 188/2004

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

S.No.	Name of DCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Mahender Singh DCIT/ACIT CIR 1(1) Chandigarh.	293-297	7	Property No. 7 :- Land Measuring 4233 Kanal 15 Marla or 529.21 Acres in village Sakhpur, Sub-Tehsil Nurpur Bedi, Teh-Sri Anandpur Sahib, District Roopnagar.	56487800.00	The actual land as per jamabandi is 4233 kanal 16 marla 04 sarsai or 529.23 acres. Hence, the fair market value is calculated for above said area instead of 4233 kanal 15 marla or 529.21 acres as detailed in Annexure-I. It is hereby mentioned that the properties of Golden forest (owned by Punjab Govt.) shared under 74 Khasra Nos & 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 Ikrarnaama/khangi wand/taksim (तकसीम) of concerned land is signed between the partner of the land on stamp paper but the Ikrarnaama/khangi wand/taksim (तकसीम) of land is still not executed by the revenue department.

  
21/06/2023  
Assistant Valuation Officer  
Income Tax Department  
Ludhiana

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By Speed Post/E-mail.

भारत सरकार  
आयकर विभाग  
मूल्यांकन अधिकारी  
पटियाला



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

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

E-mail: vopatiala@rediffmail.com


## VALUATION REPORT

- |   |                        |                                                                                                                                                                  |
|---|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Name of Property       | Property No.2 :- Total Land 31 Bigha 12 Biswa in name of RK Siyal & Neena Siyal Vill- Meerpur, Tehsil - Derra Bassi, Distt. Mohali (Punjab)                      |
| 2 | Purpose                | To estimate fair market value in Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004 . |
| 3 | Valuation Date         | 24.01.2023                                                                                                                                                       |
| 4 | No. of pages of report | 1 to Pages.                                                                                                                                                      |

पत्र स.: मू.आ./पटि./Misc./2023-24/25

दिनांक: 19.06.2023

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

  
मूल्यांकन अधिकारी  
आयकर कार्यालय पटियाला

Sr. No.	Name of CCI	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Sr. (C) Chandigarh	31 Bigha 12 Biswa Page No. 272 279	2	Total Land 31 Bigha 12 Biswa in name of BK Sival & Nena Sival Vill - Murgu, Tehsil Dera Buss, Dist. Mohali		As per the revenue record the BK Sival has only 2 Bigha 9 Biswa Land However the valuation report is being prepared as per the reference received re for total land 31 Bigha 12 Biswa
				Khatani No 59/58 & Biswa)	1785000.00	
				Khatani No 98 (14 Bigha 14 Biswa)		
				Khatani No 59/58 & Biswa)	1275000.00	
				Khatani No 98 (4 Bigha 2 Biswa)		
				Khatani No 59/58 & Biswa)	855000.00	
				Khatani No 98 (7 Bigha 0 Biswa)	630000.00	
				Khatani No 59/58 & Biswa)	630000.00	
				Khatani No 98 (7 Bigha 0 Biswa)	630000.00	
				Khatani No 59/58 & Biswa)	1245000.00	
				Khatani No 98 (4 Bigha 0 Biswa)	1185000.00	
				Khatani No 60/59/10 & Biswa)	450000.00	
				Khatani No 99 (3 Bigha 16 Biswa)	510000.00	
				Khatani No 61/59 & Khatani No. 100 (1 Bigha 9 Biswa)	630000.00	
				Khatani No 101 (11 Bigha 13 Biswa)	630000.00	
				Khatani No 62/59/20 & Khatani No. 101 (2 Bigha 3 Biswa)	9870000.00	
				Khatani No 62/59/20 & Khatani No. 101 (2 Bigha 3 Biswa)		
				<b>Total</b>	<b>9870000.00</b>	

Valuation Officer  
 Income Tax Department  
 Patiala

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Compliance of Direction of Hon'ble Supreme Court - M/s Rajraj Consumer Forum Vs Union of India or Dns - W.P.(C) No. 188/2004  
 Property No 2 Total Land 31 Bigha 12 Biswa in name of BK Sival & Nena Sival Vill - Murgu, Tehsil - Dera Buss, Dist. Mohali (Punjab)



## VALUATION REPORT

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

Name of Property :		Property No.2 :- Total Land 31 Bigha 12 Biswa in name of RK Siyal & Neena Siyal VIII- Meerpur, Tehsil - Derra Bassi, Distt. Mohali (Punjab)
<b>1</b>	<b>REFERENCE</b>	
1.1	Office from which reference received	DCIT/ACIT CIR 1 (1), Chandigarh
1.2	Letter no. and date under which reference received	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
<b>2</b>	<b>Representative</b>	
	Concerned revenue department	
<b>3</b>	<b>COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION</b>	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2023-24. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data as per their official records.
3.2	Date of visit	13.06.2023
3.3	Property was visit by the following persons:	1. Er. Roop Lal, VO 2. Er. Amar Singh, AVO 3. Er. Ashwini Kumar, JE
<b>4</b>	<b>PROPERTY REFERENCE</b>	
4.1	Name, number (if any) address and complete location of the property.	1. Rosali/Chahi land, Village Mirpura, Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown Khewat/Khatauni No. 48/93 in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/khatauni No. has been revised to new 59/58, 60/59/10, 61/59, 62/59/20, Khatauni No. 98, 99, 100 & 101 in Revenue Record.
<b>5</b>	<b>PROPERTY DESCRIPTION</b>	
5.1	Land area	Rosali/Chahi land, Village Meerpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 31 Bigha 12 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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Property No.2 :- Total Land 31 Bigha 12 Biswa in name of RK Siyal & Neena Siyal Vill- Meerpur,  
Tehsil - Derra Bassi, Distt. Mohali (Punjab)

6	<b>METHOD OF VALUATION</b>	
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	<b>Observations or Qualifications</b>	
	<p>1. The subject property is shown Khewat/Khatauni No. 58/93 in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/khatauni/khasra No. has been revised to new 59/58, 60/59/10,61/59,62/59/20, Khatauni No. 98,99,100 &amp; 101 in Revenue Record.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. The area of the subject property comes out to 31 Bigha12 Biswa as per the record received from the reference letter and supplied by Revenue Department, Village Meerpur Teh - Derra Bassi Distt. SAS Nagar Mohali. As per the revenue record the RK Siyal has only 1 Bigha 9 Biswa land. However the valuation report is being prepared as per the reference received i.e for total land 31 Bigha 12 Biswa.</p> <p>4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1) Chandigarh</p>	
7	<b>RATES ADOPTED FOR VALUATION</b>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Meerpur Teh - Derra Bassi Distt. SAS Nagar Mohali. for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	<b>VALUATION</b>	
	The Fair Market Value of the subject property known as "Chahi or Rosali land, has been worked out as under.	
Sl. No	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	9870000.00

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

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Annexure-I

Fair Market Value of Property

Property No.2 :- Total Land 31 Bigha 12 Biswa in name of RK Siyal & Neena Siyal Vill- Meerpur, Tehsil -  
Derra Bassi, Distt. Mohali (Punjab)

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	Property No.2 :- Land in Village - Meerpur, tehsil- Derra Bassi, Distt. S.A.S Nagar Mohali(Punjab) measuring 31 Bigha 12 Biswa Khewat No. 59/58, 60/59/10,61/59,62/59/20, Khatauni No. 98,99,100 & 101, Khasra no.503,504,510,511,512,513 min,672/508,718/509 kitte 8				
	Khewat No. 59/58 & Khatauni No. 98				
1	Khasra No. 503 = 5.70 bigha	1.19	acre	1500000.00	1785000.00
2	Khasra No.504 = 4.10 bigha	0.85	acre	1500000.00	1275000.00
3	Khasra No. 510 = 2.75 bigha	0.57	acre	1500000.00	855000.00
4	khasra No. 511/1 = 2.00 bigha	0.42	acre	1500000.00	630000.00
5	khasra No. 512/1 = 2.00 bigha	0.42	acre	1500000.00	630000.00
6	khasra No. 718/509 = 4.00 bigha	0.83	acre	1500000.00	1245000.00
	Khewat No.60/59/10 & Khatauni No. 99				
7	khasra No.513 min = 3.80 bigha	0.79	acre	1500000.00	1185000.00
	Khewat No.61/59 & Khatauni No. 100				
8	khasra No. 672/508 = 1.45 bigha	0.30	acre	1500000.00	450000.00
	Khewat No.62/59/20 & Khatauni No. 101				
9	khasra No. 513 min = 1.65 bigha	0.34	acre	1500000.00	510000.00
10	khasra No. 511 min = 2.00 bigha	0.42	acre	1500000.00	630000.00
11	khasra No. 512 = 2.15 bigha	0.45	acre	1500000.00	675000.00
	<b>Total</b>	<b>6.58</b>	<b>acre</b>		<b>9870000.00</b>
	<b>Cost of Land</b>				<b>9870000.00</b>
	Note: As per the notification of collector Rates Dated 01.07.2022, the land type is either rosali or chahi in respective of Khewat.				

*[Signature]*

*[Signature]*  
VAVO

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

# 1008

By Speed Post/E-mail.

भारत सरकार  
आयकर विभाग  
मूल्यांकन अधिकारी  
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatiala@rediffmail.com



Government of India  
Income Tax Department

Valuation Officer  
Patiala

Ph: 0175-2200346

E-mail: vopatiala@rediffmail.com

## VALUATION REPORT

1 Name of Property

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

2 Purpose

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

3 Valuation Date

24.01.2023

4 No. of pages of report

1 to 5 Pages.

पत्र सं.: म.आ./पटि./Misc./2023-24/26

दिनांक: 19.06.2023

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

मूल्यांकन अधिकारी  
आयकर कार्यालय पटियाला

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

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

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	Pr. CCIT Chandigarh	20 Bigha 11 Biswas Page No. 275	4	Property No.4 :- Land situated in village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab) (20 Bigha 11 Biswas). Detail of Land : Khasra Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80		The subjected Property is currently owned by the GFIL. as per revenue record.
				Khewat No. 53/51 min & Khatauni No. 107 (2 Bigha 5 Biswa)	936000.00	
				Khewat No. 53/51 min & Khatauni No. 107 (4 Bigha 0 Biswa)	1660000.00	
				Khewat No.86/85 & Khatauni No. 182 (2 Bigha 0 Biswa)	832000.00	
				Khewat No.86/85 & Khatauni No. 190 (1 Bigha 8 Biswa)	580000.00	

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			Khewat No.86/85 & Khatauni No. 190 (2 Bigha 10 Biswa)	1040000.00
			Khewat No.86/85 & Khatauni No. 190 (4 Bigha 0 Biswa)	1660000.00
			Khewat No.86/85 & Khatauni No. 190 (1 Bigha 5 Biswa)	520000.00
			Khewat No.86/85 & Khatauni No. 190 (1 Bigha 10 Biswa)	620000.00
			Khewat No.86/85 & Khatauni No. 190 (1 Bigha 13 Biswa)	680000.00
			<b>Total</b>	<b>8528000.00</b>

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

**VALUATION REPORT**

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

<b>Name of Property :</b>		Property No.4 :- Land situated in village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab) (20 Bigha 11 Biswas). Detail of Land : Khasra Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80
<b>1 REFERENCE</b>		
1.1	Office from which reference received	DCIT/ACIT CIR 1 (1), Chandigarh
1.2	Letter no. and date under which reference received	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
2	<b>Representative</b>	Concerned revenue department Karnail Singh Patwari
<b>3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION</b>		
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Rampur bahal, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Nimbua, Tehsil Derra Bassi Distt. SAS Nagar Mohali (Pb.) Shown data during Joint visit as per their official records.
3.2	Date of visit	12.06.2023
3.3	Property was visit by the following persons	1.Er. Roop Lal,VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE
<b>4 PROPERTY REFERENCE</b>		
4.1	Name, number (if any) address and complete location of the property.	1. Chahi land, Village Rampur Bahal, Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown in khewat No. 66/148 & 40/80 in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old khewat No. 66/148 & 40/80 has been revised to new khewat No.53/51min & 86/85 in Revenue Record.
<b>5 PROPERTY DESCRIPTION</b>		
5.1	Land area	Chahi land, Village Rampur Bahal, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 20 Bigha 11 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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AVO

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

6	<b>METHOD OF VALUATION</b>	
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	<b>Observations or Qualifications</b>	
	<p>1. The subject property is shown in khewat No. 66/148 &amp; 40/80 in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old khewat No. 66/148 &amp; 40/80 has been revised to new khewat No.53/51min &amp; 86/85 in Revenue Record.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. The area of the subject property comes to 20 Bigha 11 Biswa as per the record received from reference letter and supplied by Revenue Department, Village Rampur Bahal Teh - Derra Bassi Distt. SAS Nagar Mohali. However the valuation report is being prepared as per the reference received.</p> <p>4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1) Chandigarh.</p>	
7	<b>RATES ADOPTED FOR VALUATION</b>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Rampur Bahal Teh - Derra Bassi Distt. SAS Nagar Mohali. for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
8	<b>VALUATION</b>	
	The Fair Market Value of the subject property known as "Chahi land has been worked out as under.	
Sl. No	<u>Date of Valuation</u>	<u>Fair Market Value of property</u>
1	24.01.2023	8528000.00

*[Signature]*

*[Signature]*  
AYO

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



Fair Market Value of Property

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

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

S.No.	Description of property	Area	Unit	Rates	Amount
A	Property No.4 :- Land situated in village Rampur Bahal, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab) (20 Bigha 11 Biswas). Detail of Land : Khasra Nos. 21//1(1-8),9(2-10),10,10(4-0),12 min(1-5),13/2 min (1-10), 17 min(2-0), 14(1-13), 16(2-5), 24 (4-0) in khewat khasra No. 66/148 and 40/80				
	Khewat No. 53/51 min & Khatauni No. 107				
1	Khasra No. 21//16 = 2.25 bigha	0.47	acre	2000000.00	936000.00
2	Khasra No.21//24 = 4.00 bigha	0.83	acre	2000000.00	1660000.00
	Khewat No.86/85 & Khatauni No. 182				
3	khasra No.21//17/1 = 2.00 bigha	0.42	acre	2000000.00	832000.00
	Khewat No.86/85 & Khatauni No. 190				
4	khasra No.21//1 = 1.40 bigha	0.29	acre	2000000.00	580000.00
5	khasra No. 21//9 = 2.50 bigha	0.52	acre	2000000.00	1040000.00
6	khasra No. 21//10 = 4.00 bigha	0.83	acre	2000000.00	1660000.00
7	khasra No. 21//12/1 = 1.25 bigha	0.26	acre	2000000.00	520000.00
8	khasra No. 21//13/2 = 1.50 bigha	0.31	acre	2000000.00	620000.00
9	khasra No. 21//14 = 1.65 bigha	0.34	acre	2000000.00	680000.00
	<b>Total</b>	<b>4.26</b>	<b>acre</b>		<b>8528000.00</b>
	<b>Cost of Land</b>				<b>8528000.00</b>
Note: As per the notification of collector Rates Dated 01.07.2022, the land type is chahi in respective of Khewat.					

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

# 1014

By Speed Post/E-mail.

भारत सरकार  
आयकर विभाग  
मूल्यांकन अधिकारी  
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatiala@rediffmail.com



Government of India  
Income Tax Department  
Valuation Officer  
Patiala

Ph: 0175-2200346

E-mail: vopatiala@rediffmail.com

## VALUATION REPORT

- |   |                        |                                                                                                                                                                  |
|---|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Name of Property       | Property No. 6 :- Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land enclosed.    |
| 2 | Purpose                | To estimate fair market value in Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004 . |
| 3 | Valuation Date         | 24.01.2023                                                                                                                                                       |
| 4 | No. of pages of report | 1 to 4 Pages.                                                                                                                                                    |

पत्र स.: मू.आ./पटि./Misc./2023-24/27

दिनांक: 19.05.2023

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

मूल्यांकन अधिकारी  
आयकर कार्यालय पटियाला


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

Property No. 6 -- Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land enclosed. (1)

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

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 (ER Rop Lal)  
 Valuation Officer  
 Income Tax Department  
 Patiala

## VALUATION REPORT

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

Name of Property :		Property No. 6 :- Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land enclosed.
<b>1</b>	<b>REFERENCE</b>	
1.1	Office from which reference received	DCIT/ACIT CIR1(1) CHANDIGARH
1.2	Letter no. and date under which reference received	Vide ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3	Purpose of valuation	Determination of Fair Market Value of property.
1.4	Date(s) for which Valuation is required	24.01.2023
<b>2</b>	<b>Representative</b>	
		Concerned revenue department Patwari Sh. Karnail Singh
<b>3</b>	<b>COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION</b>	
3.1	Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali for Year 2022-23. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Village Dhire Majra, Shown data during Joint visit as per their official records.
3.2	Date of visit	12.06.2023
3.3	Property was visit by the following persons	1. Er. Roop Lal, VO 2. Er. Amar Singh, AVO 3. Er. Ashwini Kumar, JE
<b>4</b>	<b>PROPERTY REFERENCE</b>	
4.1	Name, number (if any) address and complete location of the property.	1. Dakar Land in Village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali. 2. The subject property is shown in Khewat/Khatauni no 55/91, in the reference received i.e in Jamabandi 2017-18 from Revenue Record.
<b>5</b>	<b>PROPERTY DESCRIPTION</b>	
5.1	Land area	Dakar Land in Village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali of Area 15 Bigha 3.50 Biswa
5.2	Type of construction and broad specification	Not applicable
5.3	Period of Construction	Not applicable

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

<b>6</b>	<b>METHOD OF VALUATION</b>	
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	<b>Observations or Qualifications</b>	
	<p>1. The subject property is shown in Khewat no 55/91, khatauni No. 91 in Jamabandi 2017-18 from Revenue Record.</p> <p>2. Sale deed of the subject property was not available with the concerned officials.</p> <p>3. The area of the subject property comes out to 15 Bigha 3.50 Biswa as per the record received from the reference &amp; supplied by Revenue Department, Teh - Derra Bassi Distt. SAS Nagar Mohali (Pb.)</p> <p>4. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.</p>	
<b>7</b>	<b>RATES ADOPTED FOR VALUATION</b>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Dhire Majra, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2022-23 related to subject property has been adopted for arriving at the rates of land for the subject property.
<b>8</b>	<b>VALUATION</b>	
	The Fair Market Value of the subject property known as "Dakar Land has been worked out as under.	
<b>Sl. No.</b>	<b>Date of Valuation</b>	<b>Fair Market Value of property</b>
1	24.01.2023	6380000.00

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

Fair Market Value of Property

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

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

S.No.	Description of property	Area	Unit	Rates	Amount
	Property No. 6 :- Land Measuring 15 Bigha 7 Biswa in village Dhire Majra, Tehsil Derra Bassi, District S.A.S. Nagar Mohali (Punjab). Detail of Land enclosed.				
	As per Jamabandi Khewat No. 55/51 & Khatauni No. 91				
1	Khasra No. 500 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00
2	Khasra No. 501 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00
3	Khasra No. 495 (1Bigha 19 Biswa )	0.41	Acre	2000000.00	820000.00
4	Khasra No. 496 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00
5	Khasra No. 497 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00
6	Khasra No. 498 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00
7	Khasra No. 499 (2.00 Bigha)	0.42	Acre	2000000.00	840000.00
8	Khasra No. 502 (1 Bigha 4 Biswa 10 Biswasi)	0.26	Acre	2000000.00	520000.00
	<b>Total</b>	<b>3.1900</b>	<b>Acre</b>		<b>6380000.00</b>
	<b>Cost of Land</b>				<b>6380000.00</b>
	Note: As per the notification of collector Rates Dated 01.07.2022, cost of land worked out.				

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

# 1019

By Speed Post/E-mail.

भारत सरकार  
आयकर विभाग  
मूल्यांकन अधिकारी  
पटियाला

फोन-नंबर: 0175-2200346

ई-मेल: vopatiala@rediffmail.com



Government of India  
Income Tax Department  
Valuation Officer  
Patiala

Ph: 0175-2200346

E-mail: vopatiala@rediffmail.com

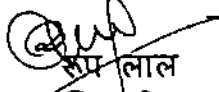
## VALUATION REPORT

- |   |                        |                                                                                                                                                                  |
|---|------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Name of Property       | Property No.1 :- Farm Land in Peer Machala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed |
| 2 | Purpose                | To estimate fair market value in Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004 . |
| 3 | Valuation Date         | 24.01.2023                                                                                                                                                       |
| 4 | No. of pages of report | 1 to 4 Pages.                                                                                                                                                    |

पत्र स.: मू.आ./पटि./Misc./2023-24/24

दिनांक: 19.06.2023

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

  
मूल्यांकन अधिकारी  
आयकर कार्यालय पटियाला

Compliance of Direction of Hon'ble Supreme Court - M/s Raiganj Consumer Forum Vs Union of India or Ors - W.P.(C) No. 188/2004  
 Property No.1 . Farm Land in Peer Mashala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed

S.No.	Name of CCIT	Property details page no. of list	Sr. No. of the properties	Property Description	Valuation	Remark
1	PR. CCIT Chandigarh	164 Bigha 16 Biswa Page No. 269 to 271	1	Farm Land in peer Mashala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali. Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed		The subjected Property is currently owned by the Punjab Sarkar
				Khewat No.25/20 & khatauni No. 30 ( 3 Bigha 15 Biswa)	15600000.00	
				Khewat No.25/20 & khatauni No. 31 ( 3 Bigha 15 Biswa)	15600000.00	
				Khewat No.25/20 & khatauni No. 31 ( 0 Bigha 8 Biswa)	1600000.00	
				Khewat No. 33/28 & Khatauni No. 48 (5 Bigha 8 Biswa)	23800000.00	
				Khewat No. 56/51 & Khatauni No. 74 (18 Bigha 5 Biswa)	76400000.00	
				Khewat No. 56/51 & Khatauni No. 75 (15 Bigha 3 Biswa)	63200000.00	
				Khewat No. 80/76 & Khatauni No. 103 (4 Bigha 0 Biswa)	16600000.00	
				Khewat No. 80/76 & Khatauni No. 103 (5 Bigha 10 Biswa)	23000000.00	
				khewat No.89/25 & khatauni No. 112 marked as 1 (H) (106 Bigha 5 Biswa)	451333333.00	
				<b>Total</b>	<b>687133333.00</b>	

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 (R. Boop Jal)  
 Valuation Officer  
 Income Tax Department  
 Patiala



# 1021

(2)

## VALUATION REPORT

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

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

1 REFERENCE	
1.1 Office from which reference received	DCIT/ACIT CIR 1 (1), Chandigarh
1.2 Letter no. and date under which reference received	ITBA/COM/F/17/2023-24/1052756032(1) Dated 11.05.2023
1.3 Purpose of valuation	Determination of Fair Market Value of property.
1.4 Date(s) for which Valuation is required	24.01.2023
2 Representative	Representative of Revenue Department Gurjant Singh Patwari
3 COLLECTION OF DOCUMENTS / DETAILS AND INSPECTION	
3.1 Documents/details/information furnished by Representatives of Revenue Department	1. Prevailing Collector Rates Notified on dated 01.07.2022 of Village Peer Machala, Tehsil Derra Bassi Distt. SAS Nagar Mohali for Year 2023-24. 2. Sale deed was not available with the concerned officials. 3. Concerned Revenue Department Official, Peer Machala, Tehsil Derra Bassi Distt. SAS Nagar Mohali Shown data during Joint visit as per their official records.
3.2 Date of visit	13.06.2023
3.3 Property was visit by the following persons	1.Er. Roop Lal, VO 2.Er. Amar Singh, AVO 3.Er. Ashwini Kumar, JE
4 PROPERTY REFERENCE	
4.1 Name, number (if any) address and complete location of the property.	1. Chahi or Gair Mumkin, Village Peer Machala, SubTensil - Zirakpur Tehsil Derra Bassi Distt. SAS Nagar Mohali. 2. The subject property is shown by various khasra no. in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/khatauni No. has been revised to new no viz. 25/30,25/31,33/48,56/74,56/75,80/103,89/112 in Revenue Record.
5 PROPERTY DESCRIPTION	
5.1 Land area	Chahi or Gair Mumkin land, Village Peer Machala Sub Tehsil - Zirakpur, Tehsil Derra Bassi Distt. SAS Nagar Mohali. of Area 164 Bigha 16 Biswa
5.2 Type of construction and broad specification	Not applicable
5.3 Period of Construction	Not applicable

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Property No.1 :- Farm Land in Peer Machala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed		
<b>6</b>	<b>METHOD OF VALUATION</b>	
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	<b>Observations or Qualifications</b>	
	<p>1. The subject property is shown by various khasra no. in reference received from the DCIT/ACIT CIR 1 (1), Chandigarh. However, during visit of subject property it is found that old Khewat/khatauni No. has been revised to new no viz. 25/30,25/31,33/48,56/74,56/75,80/103,89/112 in Revenue Record.</p> <p>2. Sale deed was not available with the concerned officials.</p> <p>3. The area of the subject property comes out to 164 Bigha 10 Biswa as per the record supplied by Revenue Department, Village Peer Machala Sub Teh - Zirakpur Teh - Derra bassi Distt. SAS Nagar Mohali which is on lesser side from the received reference i.e. 164 Bigha 16 Biswa. However the valuation report is being prepared as per the reference received.</p> <p>4. During the visit on 13.06.2023 it was found that most of the area had been encroached by the unknown person by providing various Jhuggis and toilets.</p> <p>5. Hence the valuation report was prepared on the basis of reference received from DCIT/ACIT CIR (1), Chandigarh.</p>	
<b>7</b>	<b>RATES ADOPTED FOR VALUATION</b>	
7.1	Standard rates adopted as per subject property.	Prevailing Collector Rates Notified on dated 01.07.2022 of Village Peer Machala Sub The - Zirakpur Teh - Derra Bassi Distt. SAS Nagar Mohali. for Year 2023-24 related to subject property has been adopted for arriving at the rates of land for the subject property.
<b>8</b>	<b>VALUATION</b>	
	The Fair Market Value of the subject property known as "Chahi or Gair Mumkin land, has been worked out as under.	
<b>Sl. No</b>	<b>Date of Valuation</b>	<b>Fair Market Value of property</b>
1	24.01.2023	687133333.00

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

Fair Market Value of Property

Property No.1 :- Farm Land in Peer Machala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed  
 Collector Rates Notified on dated 01.07.2022 of Village Peer Mashala, Tehsil Derra Bassi Distt. S.A.S. Nagar Mohali for Year 2022-23

S.No.	Description of property	Area	Unit	Rates	Amount
	Property No.1 :- Farm Land in Peer Machala Tehsil - Derra Bassi, Distt. SAS Nagar Mohali (Punjab). Land 34.33 acre (164 Bigha 16 Biswa) details of land enclosed				
1	Khewat No.25/20 & khatauni No. 30 ( 3 Bigha 15 Biswa)	0.78	acre	20000000.00	15600000.00
2	Khewat No.25/20 & khatauni No. 31 ( 3 Bigha 15 Biswa)	0.78	acre	20000000.00	15600000.00
3	Khewat No.25/20 & khatauni No. 31 ( 0 Bigha 8 Biswa)	0.08	acre	20000000.00	1600000.00
4	Khewat No. 33/28 & Khatauni No. 48 (5 Bigha 8 Biswa)	1.19	acre	20000000.00	23800000.00
5	Khewat No. 56/51 & Khatauni No. 74 (18 Bigha 5 Biswa)	3.82	acre	20000000.00	76400000.00
6	Khewat No. 56/51 & Khatauni No. 75 (15 Bigha 3 Biswa)	3.16	acre	20000000.00	63200000.00
7	Khewat No. 80/76 & Khatauni No. 103 (4 Bigha 0 Biswa)	0.83	acre	20000000.00	16600000.00
8	Khewat No. 80/76 & Khatauni No. 103 (5 Bigha 10 Biswa)	1.15	acre	20000000.00	23000000.00
9	khewat No.89/25 & khatauni No. 112 marked as 1 (H) (108 Bigha 6 Biswa)	22.57	acre	20000000.00	451333333.00
	<b>Total</b>	<b>34.36</b>	<b>acre</b>		<b>687133333.00</b>
	<b>Cost of Land</b>				<b>687133333.00</b>
	Note: As per the notification of collector Rates Dated 01.07.2022, the land type is either chahi or gair mumkin				

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