

OFFICE OF THE
PR. CHIEF COMMISSIONER OF INCOME TAX
U.P. (West) & UTTARAKHAND REGION,
"AAYAKAR BHAWAN", 16/69, CIVIL LINES,
KANPUR (U.P.)- 208001
PHONE & FAX No.0512-2304418



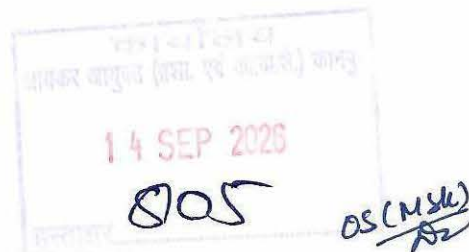
कार्यालय
प्रधान मुख्य आयकर आयुक्त
उ.प्र. (पश्चिम) एवं उत्तराखण्ड क्षेत्र
आयकर भवन, 16/69, सिविल लाइन्स, कानपुर
उत्तर प्रदेश-208001

F. No. Pr. CCIT/KNP/Addl.CIT(T&J)/3(10)/CAT-VII/2026-27/3568

Dated:08.09.2026

To,

Shri Atishey Mittal,
S/o Dr. Ashok Kumar,
In front of Chandra Cinema,
Agra Road, Aligarh-202001.
[PAN-AKFPM1742A]



Sub: Updation from section 34AB to section 514 of the Income Tax Act, 2025, in the case of Sh. Atishey Mittal S/o Dr. Ashok Kumar, Infront of Chandra Cinema, Agra Road, Aligarh-202001, PAN- AKFPM1742A – Reg.

In pursuance to Rule 246(4) of the Income Tax Rules, 2026, which requires an applicant holding a valid certificate of registered valuer as on 31.03.2026 to update his details by filing application by 30th September, 2026, the above-mentioned applicant has filed an application dated 15/07/2026, who was registered as a valuer in the registered maintained in this office against registration no. CAT-VII/01/2021-22 with effective from 10.10.2022 for lifetime validity. With reference to the said application, it is informed that your name has been registered u/s 514 of the Income-tax Act, 2025 in accordance with the provisions of Rule 246(4) of Income Tax Rules, 2026 as a valuer for the classes of assets mentioned as follows:

मशीनरी एवं संयंत्र / Machinery & Plant

1. Your Registration Number in the Register of Valuers maintained by this office is **CAT-VII/4/2026-27**. Your Registration is effective from the date of issue of this letter i.e. **08.09.2026**.
2. In this regard, it may please be noted that:
 - I. the report of valuation shall be prepared by you in the prescribed form no. 170 (including all required information and documents) as per Rule 248 of the Income Tax Rules, 2026 r.w. Section 514(3) of Income-Tax Act, 2025 and the details of all such reports of valuation will be kept in separate register and will be produced before the undersigned whenever required.
 - II. the fee for the valuation of any asset shall be charged by you as per rule 248 of the Income-tax Rules, 2026 and shall be acceptable to you. A receipt of the fee charged shall be issued by you and a copy of such receipt will be preserved, and produced before the undersigned whenever required.



III. As per Rule 247(5) of the Income-tax Rules, 2026, you shall not continue as a registered valuer if:

- a. you are convicted of an offence connected with any proceedings under the Income-tax Act, 1961(43 of 1961)(as it existed prior to its repeal), or the Wealth-tax Act, 1957(27 of 1957), or the Gift-tax Act, 1958(18 of 1958), or a penalty has been imposed on you under-section 271(1)(iii) or section 273(i) or section 270 or section 271J of the Income Tax Act, 1961 (43 of 1961)(as it existed prior to its repeal), or under section 439 or section 463 of the Act, or under section 18(1)(iii) of the Wealth-tax Act, 1957(27 of 1957) or under sub-section (1) of section 17 of the Gift-Tax Act(18 of 1958)(as it existed prior to its repeal) or
- b. you are un-discharged insolvent; or
- c. you are convicted of any offence and sentenced to a term of imprisonment; or
- d. you are found guilty of misconduct in professional capacity by such association or institution where you are a member of any association or institution established in India having as its object the control, supervision, regulation or encouragement of the profession of architecture, accountancy or company secretaries or such other profession as the Board may specify in this behalf by notification in the Official Gazette; or
- e. you are declared to be of unsound mind; or
- f. you are not found fit to be a registered as a valuer; or
- g. you are an undischarged bankrupt or has applied to be adjudicated as bankrupt

IV. In the case of conviction and un-discharged insolvency as mentioned in (III)-(a) and (b) above, you will inform the office of the Pr. Chief Commissioner of Income Tax U.P(West) & Uttarakhand Region, Kanpur immediately in writing.

V. As soon as you accept job with Government/Public sector undertakings or any non-government employer, you shall inform the O/o the Pr. Chief Commissioner of Income Tax, U.P (West) & Uttarakhand Region, Kanpur. Any report of Valuation, given during service-period will be treated as void. **The registration will be treated as cancelled form the date of getting employment.**

VI. In case of violation of any of the conditions mentioned in Rule 246 to 248 of the Income-tax Rules, 2026 and misrepresentation of facts in the Form-169 and in the process of your applying for registration as a valuer or at any other stage, comes to the notice of the Pr. Chief Commissioner of Income Tax, U.P(West) & Uttarakhand Region, Kanpur, your registration as valuer will be cancelled under section 514 of the Income-tax Act, 2025.



VII. It may also be noted that registration under section 514 of the Income-tax Act, 2025 is being granted for **five years** from the date of registration, mentioned hereinbefore in para 1.

VIII. As per sub-rule(6) of Rule 246 of Income Tax Rules 2026, a person is required to qualify in an examination within a period, as may be specified in this behalf by the Central Government by notification and in case the person fails to qualify the examination as per sub-rule (6) within the specified period, the registration shall stand cancelled with effect from the end of such specified period.

IX. The application for renewal of approval should be submitted at least 60 days before the expiry of the current approval.



(अमरेन्द्र एस. नाथ)

अपर आयकर आयुक्त(तक. एवं न्यायिक),
कृते प्रधान मुख्य आयकर आयुक्त,
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र,
कानपुर.

F. No. Pr. CCIT/KNP/Addl.CIT(T&J)/3(10)/CAT-VII/2026-27/3568 Dated:08.09.2026

Copy to:

1. The Principal Commissioner of Income Tax-1, Agra.
2. The Dy./Asst. Director (Official Language), O/o The Pr. CCIT, UP (W) & Uttarakhand Region, Kanpur requesting for Translation of this Order in 'Rajbhasa' for issuing the Order in Hindi Version.
3. The JD (System)-Income Tax Office, 16/69, Aayakar Bhawan, Kanpur for uploading in department website.

(अमरेन्द्र एस. नाथ)

अपर आयकर आयुक्त(तक. एवं न्यायिक),
कृते प्रधान मुख्य आयकर आयुक्त,
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र,
कानपुर.