

OFFICE OF THE  
PR. CHIEF COMMISSIONER OF INCOME TAX  
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 लाईंस, कानपुर  
उत्तर प्रदेश-208001

F.No. Pr.CCIT/KNP/Addl.CIT(T&J)/CAT-VII/3(7)/2025-26/9131 Dated: 30.03.2026

To,

Shri Rajendra Kumar Vishwakarma  
S/o Shri Chandra Bhan Vishwakarma,  
H. No. 603, Samad Nagar,  
Mahoba, U.P.- 210427,  
PAN: AQBPV4885H



**Sub-Registration as a Valuer of Plant and Machinery u /s 34 AB of the Wealth Tax Act – 1957.**

With reference to your letter/application received in this office on 19/07/2024, it is informed that your name has been registered u/s 34AB of the Wealth-tax Act, 1957 as valuer for the classes of assets mentioned as follows:-

***संयंत्र एवं मशीनरी/Plant & Machinery***

1. Your Registration Number in the Register of Valuers maintained by this office is **CAT-VII/02/2024-25**. Your Registration is effective from the date of issue of this letter i.e. **30.03.2026**.
2. In this regard, it may please be noted that:
  - I. The report of valuation shall be prepared by you in the prescribed form (including all required information and documents) as per Rule 8D of Wealth-Tax (Third Amendment) Rules, 1972 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 8C of the Wealth-tax Rules, 1957 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 Section 34ACC of the Wealth-tax Act, 1957:-
    - i) Whenever you are convicted of any offence and sentenced to a term of imprisonment; or

ii) In a case 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 and found guilty of misconduct in professional capacity, by such association or institution, or

iii) In any other case, you are held guilty of misconduct by the Pr. Chief Commissioner of Income Tax U.P(West) & Uttarakhand Region , Kanpur in accordance with the procedure laid down in rule 8F and rules 8H to 8K of Wealth Tax Rules.

You shall immediately after such conviction or, as the case may be, finding, intimate the particulars thereof to the Pr. Chief Commissioner of Income Tax, U.P(West) & Uttarakhand Region , Kanpur.

IV. 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), 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-clause(iii) of sub-section (1) of section 271 of clause(i) of section 273 of the Income Tax Act, 1961 or under clause (iii) of sub-section (1) of section 18 of the Wealth-tax Act, 1957 or under clause (iii) or sub-section (1) of section 17 of the Gift-Tax Act; or

b. You are un-discharged insolvent.

V. In the case of conviction and un-discharged insolvency as mentioned in (IV)-(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.

VI. 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 from the date of getting employment.**

VII. In case violation of any of the conditions mentioned in section 8A of the Wealth-tax Rules, 1957 and misrepresentation of facts in the Form-N 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 34AD of the Wealth-tax Act, 1957.

**VIII.** It may also be noted that registration under section 34AB of the Wealth-tax Act, 1957 is being granted for **three years** from the date of registration, mentioned in para 1; hereinbefore.

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

sd/-

(अमरेन्द्र एस. नाथ/Amrendra S. Nath)

अपर आयकर आयुक्त(तक. एवं न्यायिक)/Addl. Commissioner of Income Tax (T&J),  
कृते प्रधान मुख्य आयकर आयुक्त/for the Principal Chief Commissioner of Income Tax,  
उत्तर प्रदेश(पश्चिम) एवं उत्तराखंड क्षेत्र/U.P. (West) & Uttarakhand Region,  
कानपुर/Kanpur.

F.No. Pr.CCIT/KNP/Addl.CIT(T&J)/CAT-VII/3(7)/2025-26/9131 Dated:30.03.2026

Copy to:-

1. The Principal Commissioner of Income Tax-1, Kanpur.
2. Shri Rajendra Kumar Vishwakarma S/o Shri Chandra Bhan Vishwakarma, H. No. 603, Samad Nagar, Mahoba, U.P.- 210427.
3. The Dy./Asstt. 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.
4. The **JD** (system)-Income Tax Office, 16/69, Aaykar Bhawan, Kanpur for uploading in department website.

sd/-

अपर आयकर आयुक्त(तक. एवं न्यायिक)/Addl. Commissioner of Income Tax (T&J),  
कृते प्रधान मुख्य आयकर आयुक्त/for the Principal Chief Commissioner of Income Tax,  
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कानपुर/Kanpur.

