



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT
Add. CIT (TECH.)



OS (MSK)
10/08/2026

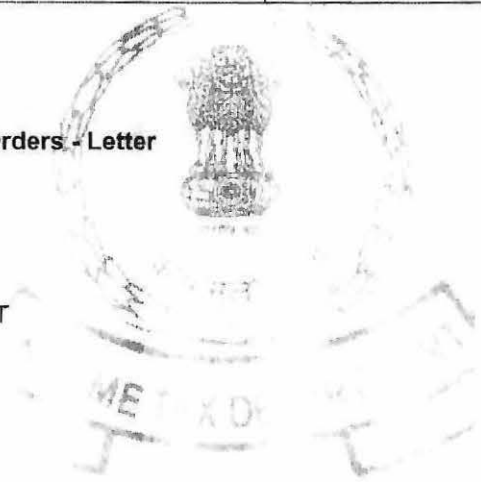
To, HIMANSHU KUMAR SHARMA 1 KILA KHERA, KILA KHERA IGLAS IGLAS 202124, Uttar Pradesh India	
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PAN: ANUPS2246P	Dated: 06/08/2026	DIN & Letter No : ITBA/COM/F/17/2026-27/1091884947(1)
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Sir/ Madam/ M/s,

Subject: Online service of Orders - Letter

PLEASE FIND ATTACHMENT



AMRENDRA SHIVA NATH
Add. CIT (TECH.)

Enclosed: Refer to attachment ATTACHMENT_100117779623.pdf

Note: If digitally signed, the date of digital signature may be taken as date of document.
ROOM NO.: 2nd Floor, AAYAKAR BHWAN, 16/69,, CIVIL LINES, KANPUR, Uttar Pradesh, 208001
Email: KANPUR.ADDLCIT.TJ@INCOMETAX.GOV.IN,

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	 सत्यमेव जयते	कार्यालय प्रधान मुख्य आयकर आयुक्त उ.प्र. (पश्चिम) एवं उत्तराखण्ड क्षेत्र आयकर भवन, 16/69, सिविल लाइन्स, कानपुर उत्तर प्रदेश-208001
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फा.सं. प्र.मु.आ.आ./कान./अ.आ.आ.(तक. एवं न्या.)/कैट-1/3(16)/2026-27/6846

दिनांक-0608.2026

सेवा में,

श्री हिमांशू कुमार शर्मा
मकान नं. 149, कृष्णा विहार,
रेलवे कॉलोनी, क्वार्सी,
अलीगढ़, उत्तर प्रदेश-202001-
(पैन सं. ANUPS2246P)

Sub: Registration as a valuer of Immovable Property u/s 514 of Income Tax Act, 2025 in the case of Shri Himanshu Kumar Sharma S/o Sh. Devi Prasad Sharma, H.No. 149, Krishna Vihar, Railway Colony, Quarsi, Aligarh, Uttar Pradesh-202001-PAN-ANUPS2246P-Reg.

With reference to your letter/application received in this office on 21/11/2025 seeking registration as a valuer u/s 34AB of the Wealth Tax Act, 1957, 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(2) of Income Tax Rules, 2026 as a valuer for the classes of assets mentioned as follows:

अचल सम्पत्ति/Immovable Property

(Other than agricultural land, plantations, forests, mines, quarries, etc.)

1. Your Registration Number in the Register of Valuers maintained by this office is **CAT-I/15/2025-26**. Your Registration is effective from the date of issue of this letter i.e. **0608.2026**.
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.

Contd. to page no.-2

- 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.

फा.सं. प्र.मु. आ.आ./कान./अ.आ.आ.(तक. एवं न्या.)/कैट-1/3(16)/2026-27/2846

दिनांक-06/08/2026

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.