



GOVERNMENT OF INDIA
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
OFFICE OF THE CHIEF COMMISSIONER OF INCOME TAX, GHAZIABAD REGION
AT GROUND FLOOR, C.G.O. COMPLEX-1, HAPUR CHUNGI, KAMLA NEHRU NAGAR,
GHAZIABAD - 201002

TEL : 0120-2705448

FAX : 0120-2706883

F.No. CCIT-GZB/ITO(A&J)/34AB/Valuer-166/2023-24/

Dated: 28.04.2023

To

Sh. Dharmendra Kumar Gupta
B-1, A-181,, Shalimar Garden Extn.-1I
Sahibabad, Ghaziabad

PAN: AGYPG1692A

Sub: Renewal of registration as a Valuer of Immovable Property under section 34AB of Wealth Tax Act-1957 (For the purpose of Wealth-tax Act, 1957, Income-tax Act, 1961 and Gift-tax Act,1958) - Regarding.

With reference to your letter/application received in this office on 21.07.2022, 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: -

Valuer for – Immovable Property (Other than Agricultural lands, Plantations, Forests, Mines and Quarries)

1. Your Registration No. is VALUER-02/2023-24 in the Register of Valuers maintained in the office of the Chief Commissioner of Income-tax, Ghaziabad. Your registration shall be effective from 18/10/2022.

In this regard, it may please be noted that:

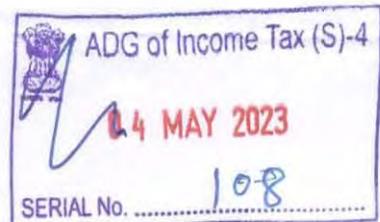
(I) The report of valuation shall be prepared by you in the prescribed form (including all required information and documents) as per Rule 8D of Wealth-tax (Third Amendment) Rules, 1972 and the details of all such reports of valuation will be kept in a separate register and will be produced before the undersigned whenever required.

(II) The fee for the valuation of any asset shall be charged by you as per rule 8C of 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:-



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- (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 Chief Commissioner of Income Tax 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 Chief Commissioner of Income-tax, Ghaziabad.

(IV) You shall not continue as a registered valuer if:-

- (a) You are convicted of an offence connected with any proceeding 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 or 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 Chief Commissioner of Income-tax, Ghaziabad immediately in writing.

(VI) As soon as you accept job with Government/public sector undertakings or any non-government employer, you shall inform the office of the Chief Commissioner of Income-tax, Ghaziabad. 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 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 Chief Commissioner of Income-tax, Ghaziabad, your registration as Valuer will be cancelled under section 34AD of Wealth-tax Act, 1957.

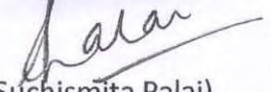


(VIII) It may also be noted that registration under section 34AB of the Wealth-tax Act, 1957 is being granted for three years from the date of registration, mentioned in para 1; hereinbefore.

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

(Dr. Suchismita Palai)
Chief Commissioner of Income Tax
Ghaziabad

Yours faithfully,

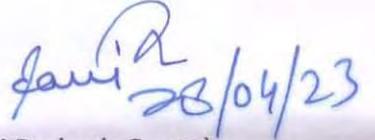


(Dr. Suchismita Palai)
Chief Commissioner of Income-tax
Ghaziabad.

Copy to :

1. The Pr. Commissioner of Income Tax, Ghaziabad for kind information.
2. Sh. Dharmendra Kumar Gupta, B-1A, A-181, Shalimar Garden Ext.-II, Sahibabad, Ghaziabad
3. The ADG (System)-4, Income Tax Office, Vaishali, Ghaziabad for uploading in departmental website.

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(Ravi Prakash Gupta)
Income Tax Officer (A&J)
For Chief Commissioner of Income Tax,
Ghaziabad.

