PROPERTY VALUATION REPORT

[For Capital Gain Computation – As per Income Tax Act, Section 55 & 56]

Prepared by:

M/s. ABC Valuers & Engineers [panel of Valuation Adda]

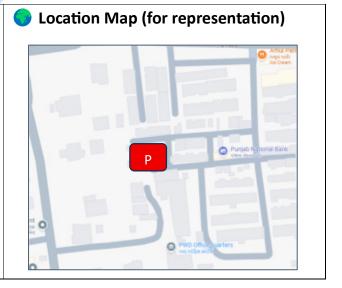
Registered Valuer (IBBI Reg. No.: IBBI/RV/05/2021/12345) & Income Tax: GJ/89X25

Chartered Engineer & Government Approved Income Tax Act Valuer

Applicant Details & Transaction Details

Particulars	Description
Name of Owner	Mr. Mukesh B. Mehta
PAN No.	ABCPM1234G
Purpose of Valuation	Income Tax – Capital Gain Calculation
Date of Transfer	10th March 2024
Ass. Year Applicable	AY 2024–25
Transfer Mode	Sale of Property
Valuation for	FMV as on 01/04/2001 + Current FMV

Property Summary	
Particular	Description
Type of	Residential Land +
Property	Bungalow
Full Address	43, Shantikunj Society,
	Ambawadi, Ahmedabad
	- 380015
Land Area	432 Sq. Yards = 360.84
	Sq. Mtr.
Built-up Area	Approx. 2100 Sq. Ft.
Year of Constr.	Prior to 1995
Ownership	Freehold



M/s. VALUATION ADDA (Example) – Panelled Valuer of Valuation Wale

Regd. Valuer (Reg. No.): X25836 Contact: +91-9726365400 | Email: info@visanetworth.com

Naluation – As per Capital Gain Rules (Income Tax)

A. Fair Market Value as on 01/04/2001 (FMV under Section 55)

Particular	Details
Circle Rate in 2001	₹4,500/Sq.M. (Land)
FMV of Land (2001)	360.84 Sq.M x ₹4,500 = ₹16,23,780
Structure FMV (2001)	Lump Sum ₹6,00,000 (Standard RCC)
Total FMV (2001)	₹22,23,780 (Rounded to ₹22,24,000)

B. Current Fair Market Value (2024)

Particular	Details
Market Rate (Land)	₹85,000/Sq.Yard
Total Land Value	₹85,000 x 432 Sq.Yards = ₹3,67,20,000
Bungalow Value	₹40,00,000 (Approx.)
Current FMV	₹4,07,20,000 (Rounded to ₹4.07 Crores)

C. Stamp Duty Valuation (As per Jantri / Collector Rate)

Particular	Details
Jantri Rate 2024	₹65,000/Sq.Yard
Stamp Duty Value	₹65,000 x 432 = ₹2,80,80,000

5. Supporting Notes

- FMV as on 01.04.2001 taken under Rule 11U/11UA of Income Tax Rules.
- Construction type, age, and depreciation considered.
- Stamp Duty Valuation is based on Government Jantri Rate for FY 2023–24.
- Site physically inspected on: 16th July 2025

Capital Gain Working (Illustrative Purpose Only)

Particular	Amount (₹)
Sale Consideration	₹3,90,00,000
Less: Indexed FMV	₹22,24,000 × 348/100 = ₹77,33,520 (CII = 100 in 2001, 348 in
(2001)	2023–24)
Long Term Capital Gain	₹3,90,00,000 – ₹77,33,520 = ₹3,12,66,480

8. 📜 Declaration by Registered Valuer

I, the undersigned Registered Valuer, hereby certify that:

- This report is issued as per Rule 11UA/11UAA of the Income Tax Rules, 1962.
- All data are based on verified site visit, public record, and reasonable assumptions.
- Valuation as on 01.04.2001 is determined using historical land rates, structure cost, and prevailing norms.
- The Stamp Duty Value and Current Market Value are as per Gujarat Jantri Rates and local sale benchmarks.

Date: 20/07/2025

Certified By - in (Seal & Signature)

Er. ABC Valuer

Registered Valuer (IBBI/RV/05/2021/12345) | Income Tax Regi.: XXXX5

Chartered Engineer, (India)

M/s ABC Valuers & Engineers

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