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

15 JUL 2026
497
हस्ताक्षर

OS (MSW)

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|---|---|
| To,<br><br>RAJENDRA KUMAR VISHWAKARMA<br>SAMAD NAGAR,MAHOBA<br>MAHOBA 210427,Uttar Pradesh<br>India | |

| PAN: **AQBPV4885H** | Dated: **14/07/2026** | DIN & Letter No : **ITBA/COM/F/17/2026-27/1091054963(1)** |
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Sir/ Madam/ M/s,

**Subject: Online service of Orders - Letter**

Please find attached order u/s 514 of the Income Tax Act, 2025( Erstwhile u/s 34AB of the Wealth Tax Act, 1957)

AMRENDRA SHIVA NATH
Add. CIT (TECH.)

**Enclosed: Refer to attachment ATTACHMENT_100116439311.pdf**

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 लाइंस, कानपुर
उत्तर प्रदेश-208001

फा.सं. प्र.मु.आ.आ./कान./अ.आ.आ.(तक. एवं न्या.)/कैट-VII/3(12)/2026-27/2310 दिनांक-13.07.2026

सेवा में,

श्री राजेन्द्र कुमार विश्वकर्मा
म.सं. 603, समद नगर,
महोबा, उ०प्र०-210427
(पैन सं. AQBPV4885H)

**Sub: Registration as a Valuer for Plant & Machinery u/s 514 of the Income Tax Act – 2025, Shri Rajendra Kumar Vishwakarma S/o Shri Chandra Bhan Vishwakarma, H. No. 603, Samad Nagar, Mahoba, U.P.- 210427.**

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 27/04/2026, who was registered as a valuer in the registered maintained in this office against registration no. CAT-VII/02/2024-25 with effective from 30.03.2026 for three years. 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:

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

1. Your Registration Number in the Register of Valuers maintained by this office is **CAT-VII/02/2026-27**. Your Registration is effective from the date of issue of this letter i.e.**13.07.2026.**

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-VII/3(12)/2026-27/2310 दिनांक-13.07.2026

Copy to:

1. The Principal Commissioner of Income Tax-1, Kanpur.
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,
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