

¹[FORM No. 6CA

[See rule 13A]

Report under section 132(9D) of the Income Tax Act, 1961

I/We, having Designated Approval Number _____[issued as per rule 13(5)], have determined the fair market value of _____[specifications of the property being valued] belonging to _____[name of the assessee] having permanent account number(PAN)_____, as located at _____[address of the assessee] in consequence of reference made under sub-section (9D) of section 132 of the Income tax Act, 1961 by the authorised officer vide order _____ dated _____.

I/We have obtained all the information which to the best of my/our knowledge and belief were necessary for the purposes of valuation.

1. Inserted by the IT (Nineteenth Amdt.) Rules, 2023, w.e.f. **28-8-2023**.

1. Details of the property(ies) for which valuation has been undertaken
2. Date(s) of such valuation
3. Method employed to arrive at the fair market value of the property [The valuer should discuss in detail different factors which have been taken into account in arriving at the valuation]
4. Details of major assumptions while determining the fair market value of the property.....
5. Fair market value of the property being valued [the valuer should furnish a separate valuation for each property].....

Verification

- (a) I,, son/daughter/wife ofdo hereby verify that the information furnished above is true and correct to the best of my knowledge and belief;
- (b) I further declare that I am furnishing this report in my capacity as[self/proprietor/partner/ designated partner/ director/any other designation] of the entity named[strike off if not applicable] and I am authorised to furnish and verify this report;
- (c) I/We further certify that I/We have no direct or indirect interest in the property(ies) valued and I/We have personally inspected the said property(ies);

Date.....

Place.....

(Signature)

Name.....

PAN.....]