

Application for registration as a valuer under section 514

To,
Principal Chief Commissioner,
Chief Commissioner,
Principal Director General,
Director General,

Sir,

I hereby apply for registration as a valuer under section 514 of the Income-tax Act, 2025 (30 of 2025). The following particulars are furnished herewith:

Part A: Personal Information

1.	Name	<i>(Refer Note 1)</i>	
2.	Permanent Account Number		
3.	Address	<i>(Refer Note 2)</i>	
4.	Date of birth	<i>dd/mm/yyyy</i>	
5.	Contact details		
	Mobile Number	Country Code	Number
	Email ID		

Part B: Class of Asset

6.	Class of Asset for which registration as valuer is being sought <i>(select one)</i>	<i>(Refer Note 3)</i> <i>[Drop down]</i>
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PART C: Details of qualifications for eligibility as Valuer (Refer Note 4)

7.	(i)	Educational qualification(s), if applicable	<i>[Upload]</i>
	(ii)	Former employment, if applicable	<i>[Upload]</i>
	(iii)	Practice details, if applicable	<i>[Upload]</i>
	(iv)	Any other details (For the purposes of eligibility as Valuer)	<i>[Upload]</i>
8		Please enclose full details of your experience as a valuer including a list of assets valued or works executed during the last three years	<i>[Upload]</i>

Part-D: Grounds of Disqualifications (Refer Note 5)

9.	(i)	Whether you are employed under Government or any other employer? <i>(Select one)</i>	(i) Yes (ii) No <i>(Refer note 6)</i>
	(ii)	Whether you have been dismissed or removed from Government service? <i>(Select one)</i>	(i) Yes (ii) No
	(iii)	Whether you are valuer member of a valuers organisation registered under the Companies (Registered Valuers and Valuation) Rules, 2017? <i>(Select one)</i>	(i) Yes (ii) No

	If response to row 9(iii) is Yes,	(Free Text upto 100 words)
(iv)	Name of the valuers organisation registered under the Companies (Registered Valuers and Valuation) Rules, 2017 of which you are a valuer member?	https://www.taxheal.com/
(v)	Whether you have been convicted of an offence connected with any proceeding under this Act, or the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or the Wealth-tax Act, 1957 (27 of 1957), or the Gift-tax Act, 1958 (18 of 1958) (as it existed prior to its repeal), or a penalty has been imposed on you under section 271(1)(iii) or section 273(i) or section 270A of the Income-tax Act, 1961 (43 of 1961) (as it existed prior to its repeal), or under section 439 or section 463 of the Act, or under section 18(1)(iii) of the Wealth-tax Act, 1957 (27 of 1957) or section 17(1) of the Gift-tax Act, 1958 (18 of 1958) (as it existed prior to its repeal)? (Select one)	(i) Yes (ii) No
(vi)	Whether you are an undischarged insolvent? (Select one)	(i) Yes (ii) No
(vii)	Whether you have been convicted of any offence and sentenced to a term of imprisonment? (Select one)	(i) Yes (ii) No
(viii)	Whether you have been found guilty of misconduct in your professional capacity 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 engineering, architecture, accountancy, or company secretaries or such other profession as the Board specified in this behalf by notification in the Official Gazette, by such association or institution? (Select one)	(i) Yes (ii) No
(ix)	Are you a minor? (Select one)	(i) Yes (ii) No
(x)	Whether you have been declared to be of unsound mind at any time earlier? (Select one)	(iii) Yes (iv) No
(xi)	Whether you have been found unfit to be registered as a valuer at any time earlier, by the Principal Chief Commissioner or the Chief Commissioner of the Principal Director General or Director General? (Select one)	(i) Yes (ii) No
(xii)	Are you an undischarged bankrupt or have you applied to be adjudicated as bankrupt? (Select one)	(i) Yes (ii) No
(xiii)	Please state whether any liability towards income-tax is outstanding against you? (Select one)	(i) Yes (ii) No

Part-E: Verification and Declaration

Verification and Declaration

I, _____ having PAN _____, do hereby declare that to the best of my knowledge and belief, what is stated above is correct, complete and is truly stated.

I further declare that I shall,

(a) make an impartial and true valuation of any asset which I may be required to value;

- (b) furnish the report of such valuation in the prescribed form;
- (c) charge fees at a rate not exceeding the rate or rates prescribed by the Board in this behalf;
- (d) not undertake any valuation of any asset in which I have a direct or indirect interest.

I am making the declaration in my capacity as _____ (Self/Authorised representative) and that I am competent to make this declaration and verify it. Verified today the _____ day of _____ 20____.

Place.....

Date

.....
(Signature of Declarant)

Name:

Designation (if applicable):.....

Notes:

1. In case of individual, the first, middle and last name shall be provided in full without any abbreviations. In any other case also, the name shall be provided in full.
2. The address shall contain (i) Country/Region, (ii) Flat/Door/Building, (iii) Road/Street/Block/Sector, (iv) PIN/ZIP Code, (v) Post Office, (vi) Area/locality, (vii) District, and (viii) State.
3. For the purposes of registering as valuer of a class of asset, one of the following class of assets shall be selected:

S. No.	Class of Assets
1	Immovable property (other than agricultural lands, plantations, forests, mines and quarries)
2	Agricultural lands, other than coffee plantation, tea plantation, rubber plantation or cardamom plantation
3	Coffee plantation, tea plantation, rubber plantation or cardamom plantation
4	Forest
5	Mines and quarries
6	Stocks, shares, debentures, securities, shares in partnership firms and of business assets, including goodwill but excluding those mentioned at serial numbers 1 to 5 and 7 to 11
7	Machinery and plant
8	Jewellery
9	Works of art
10	Life interest, reversions and interest in expectancy
11	Any other asset

4. Details of qualifications for eligibility as valuer shall be selected as per rule 247.
5. Dis-qualifications for registering as valuer shall be as per rule 247.
6. No person shall qualify for registration as a valuer, other than as a valuer of works of art or virtual digital assets or other class of assets as may be specified by the Board in this behalf, if he is employed under Government or any other employer.
7. Separate form is required to be filled up for getting registration for different class of assets.
8. This form must be accompanied by a fee of Rs. 10,000.
9. Some of the Information in the form would be pre-filled to the extent possible.