



कार्यालय, प्रधान मुख्य आयकर आयुक्त, केरल & लक्षद्वीप
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF INCOME TAX, KERALA & LAKSHADWEEP
सातवीं मंजिल, आयकर भवन, पुराना रेलवे स्टेशन रोड,
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फा.सं./F. No.Pr.CC-CHN/Tech/RV/General/2026-27

दि. /Date: 31.08.2026

CIRCULAR

Subject: Registration of Valuers under section 514 of the Income Tax Act, 2025 - updation of registration by existing Valuers registered under the Wealth Tax Act, 1957 - filing of Form No. 169 on or before 30.09.2026 - regarding.

Reference: Section 514 of the Income Tax Act, 2025; Rule 246 and Rule 247 of the Income Tax Rules, 2026.

1. Attention of all Valuers registered under the Wealth Tax Act, 1957 and holding a valid certificate of registration as on 31.03.2026, is invited to the provisions of section 514 of the Income Tax Act, 2025, read with Rule 246 of the Income Tax Rules, 2026, governing registration of Valuers.

2. As per sub-rule (4) of Rule 246 of the Income Tax Rules, 2026, every person who is already registered as a Valuer under the Wealth Tax Act, 1957, holding a valid certificate of registration as on 31.03.2026, shall continue to be a registered Valuer under section 514 of the Income Tax Act, 2025.

3. However, such person is required to update his/her details by filing a fresh application in Form No. 169 on or before 30.09.2026, and the registration shall be granted by the concerned authority under section 514 upon such application being found complete in all respects.

4. As per sub-rule (5) of Rule 246 ibid, no fee is payable for filing of the said application by existing Valuers for the purposes of updation of registration.
5. All Valuers registered under the Wealth Tax Act, 1957 and falling within the ambit of this circular are accordingly required to file the updated application in Form No. 169, complete in all respects along with the requisite documents, with the concerned Principal Chief Commissioner/Chief Commissioner or Principal Director General/Director General, latest by 30.09.2026.
6. It is hereby clarified that in case any Valuer fails to file the application in Form No. 169 on or before 30.09.2026, the registration of such Valuer under section 514 of the Income Tax Act, 2025 shall be deemed to be cancelled with effect from 01.10.2026, and such person shall thereupon cease to be a registered Valuer for all purposes under the Act.
7. All Valuers are, therefore, advised to take note of the above and ensure timely compliance so as to avoid cancellation of their registration.



(MA Peter Prakash)
ITO(HQ)(Tech)

For Pr. Chief Commissioner of Income Tax, Kerala & Lakshadweep

Copy to:

1. The Chief Commissioner of Income Tax, Thiruvananthapuram
2. The Director General of Income Tax (Inv), Kochi
3. The Principal Commissioner of Income Tax, Kochi-I
4. The Principal Commissioner of Income Tax, Thiruvananthapuram
5. The Principal Commissioner of Income Tax, Kozhikode
6. The Principal Commissioner of Income Tax (Central), Kochi
7. The Deputy Director (Systems), Kochi – for uploading in the website of Income Tax Department, Kerala
8. Notice Board