Reserved On : 08/07/2026
Pronounced On : 14/07/2026

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

R/SPECIAL CIVIL APPLICATION NO.2167 of 2013

FOR APPROVAL AND SIGNATURE:
HONOURABLE MR. JUSTICE A.S. SUPEHIA Sd/-.

and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI Sd/-.

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Approved for Reporting	Yes	No
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KETAN NATVARLAL BRAHMBHATT
Versus
UNION OF INDIA THRO SECRETARY & ORS.

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Appearance:
MR YATIN SONI(868) for the Petitioner(s) No. 1
RULE UNSERVED for the Respondent(s) No. 1
MR.VARUN K.PATEL(3802) for the Respondent(s) No. 2,3
MR.RAJ TANNA, AGP for the Respondent(s) No. 4

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CORAM: **HONOURABLE MR. JUSTICE A.S. SUPEHIA**
and
HONOURABLE MS. JUSTICE VAIBHAVI D. NANAVATI

CAV JUDGMENT
(PER : HONOURABLE MR. JUSTICE A.S. SUPEHIA)

(1) By way of the present writ petition, the petitioner is seeking a declaration to declare Rule 8A(3) of the Wealth Tax Rules, 1957 (for short “the Rules”), as *ultra vires* of Articles 14 and 19 of the Constitution of India. The petitioner has also called in question the legality and validity of the order dated 26.09.2012 passed by respondent No.3-Chief Commissioner of Income Tax, whereby the petitioner's application seeking registration as a "Registered Valuer" under Section 34AB of the Wealth Tax Act, 1957 (for short “the Act”) read

with Rule 8A(3) of the Rules for Category-II, namely, Agricultural Lands (other than coffee, tea, rubber and cardamom plantations), came to be rejected on the ground that the petitioner lacks prescribed educational qualification, namely, a Degree in Agricultural Science from a recognized University, as contemplated under Rule 8A(3) of the Rules.

BRIEF FACTS OF THE CASE :

(2) The petitioner is a Civil Engineer by profession, holding a Bachelor of Engineering degree from Gujarat University. During the course of his engineering studies, the petitioner had undertaken and successfully completed the subject of "Professional Practice and Valuation" in the eighth semester of the degree programme. The petitioner has been practicing as a professional Real Estate Valuer for more than twelve years and has been duly registered as a Government Approved Valuer for immovable properties (other than agricultural lands, plantations, forests, mines and quarries) pursuant to Registration No.Cat/I/402/2001-2002 dated 20.08.2001 issued by the Chief Commissioner of Income Tax, Ahmedabad-II.

(3) On 17.04.2012, the petitioner submitted an application before the respondent No.3 under

Section 34AB of the Act read with Rule 8A(3) of the Rules seeking registration as a Registered Valuer for Category-II, namely Agricultural Lands (other than coffee, tea, rubber and cardamom plantations). The application was accompanied by all requisite documents together with the prescribed fees. However, vide order dated 26.09.2012, respondent No.3 rejected the said application solely on the ground that the petitioner did not possess the educational qualification prescribed under Rule 8A(3) of the Rules.

(4) The petitioner's principal grievance is that the requirement of a degree in Agricultural Science as an essential qualification for registration as a valuer of agricultural lands under Rule 8A(3) of the Rules is arbitrary, irrational and devoid of any reasonable nexus with the object sought to be achieved.

<u>SUBMISSIONS ON BEHALF OF THE PETITIONER</u> :

(5) Learned advocate Mr.Soni has submitted that no specialized educational programme in India imparts training specifically in the valuation of agricultural lands through a degree in Agricultural Science, whereas the curriculum for a Bachelor of Civil Engineering includes the subject of Professional Practice and Valuation, thereby

equipping Civil Engineers with the requisite expertise to undertake valuation assignments. It is, therefore, contended that the prescription of a degree in Agricultural Science bears no rational relationship with the function of valuation of agricultural lands and is consequently liable to be declared *ultra vires* of Articles 14 and 19 of the Constitution of India.

(6) It is contended that under the scheme of the Wealth Tax Act, 1957, and the Rules framed thereunder, valuation reports in respect of both agricultural as well as non-agricultural properties are required to be submitted in the prescribed statutory format. While referring to the Form, it is submitted that the exercise fundamentally involves valuation principles and does not require any specialized academic knowledge in Agricultural Science.

(7) It is next submitted that there exists no independent statutory authority or regulatory body in India for registration of valuers, and the Income Tax Department alone regulates registration of valuers under the Wealth Tax Act and allied legislations. Hence, as a consequence, a person registered under the said statutory framework is universally recognized as a Government Approved Valuer or Government Registered Valuer.

(8) Learned Advocate Mr.Soni has further submitted that the determination of the market value of agricultural land primarily depends upon accepted principles of valuation and market assessment rather than academic knowledge in Agricultural Science. Hence, the requirement of an Agricultural Science degree has no rational nexus with the object of valuation.

(9) It is further urged that various public authorities such as Collectors, Deputy Collectors, Settlement Officers, Land Valuation Officers, Superintendents of Land Records and Registrars under the Registration Act, 1908 are made eligible for registration under Rule 8A(3)(ii) of the Rules nevertheless that they may neither possess a degree in Agricultural Science nor have any formal academic training in valuation. According to the learned advocate, while Government officials having prescribed service experience are granted eligibility under the Rules, similarly placed professionals from the private sector are excluded solely on the basis of educational qualification. It is, therefore, submitted that such classification is arbitrary, discriminatory and violative of Article 14 of the Constitution of India.

(10) Elaborating the methodology adopted for valuation of agricultural land, it is contended that the exercise necessarily involves consideration of several relevant factors, including the location and situation of the land, surrounding development, comparable sale instances, judicial awards determining market value, Government Jantri valuation, land-use restrictions, prevailing market conditions and, where applicable, capitalization of agricultural income, and none of these recognized methods of valuation requires specialized academic knowledge in Agricultural Science. Even the statutory format prescribed for valuation does not envisage such qualification. It is, therefore, contended that the prescription of a degree in Agricultural Science under Rule 8A(3) of the Rules is arbitrary, unreasonable and constitutionally unsustainable.

SUBMISSIONS ON BEHALF OF THE RESPONDENT :

(11) Learned Senior Standing Counsel Mr.Varun K. Patel while opposing the present writ petition has submitted that Rule 8A(3) of the Rules is constitutionally valid and does not suffer from any infirmity warranting interference by this Court. It was contended that Article 19(6) of the Constitution expressly empowers the State to prescribe professional or technical qualifications

for carrying on any profession, occupation or business in the larger public interest. The impugned Rule merely prescribes the minimum educational qualification for registration as a valuer of agricultural land and, therefore, constitutes a reasonable restriction within the meaning of Article 19(6) of the Constitution. It was further submitted that the Rule neither creates an arbitrary classification nor discriminates on any prohibited ground and, consequently, does not violate Article 14 of the Constitution.

(12) Learned Senior Standing Counsel further submitted that Rule 8A of the Rules comprehensively prescribes the educational qualifications and experience required for registration of valuers in respect of different classes of assets under sub-rules (1) to (12). The qualifications prescribed vary depending upon the nature and characteristics of the asset sought to be valued. Rule 8A(2) of the Rules specifically deals with valuation of immovable properties other than agricultural lands, plantations, forests, mines and quarries. Agricultural lands constitute a separate and distinct category, requiring different expertise owing to the unique factors governing their valuation.

(13) It was next contended by the learned Senior Standing Counsel that the petitioner, being a qualified Civil Engineer, is fully eligible to undertake valuation of buildings, urban lands and other immovable properties falling within the ambit of Rule 8A(2) of the Rules. His educational qualifications adequately equip him to discharge functions relating to architecture, structural engineering, town planning, development of land, quantity surveying, valuation of buildings and real estate consultancy. However, such qualifications cannot *ipso facto* entitle him to registration as a valuer of agricultural lands, for which a distinct educational qualification has consciously been prescribed by the rule-making authority.

(14) Elaborating the rationale behind the impugned Rule, learned Senior Standing Counsel submitted that the valuation of agricultural land is fundamentally different from the valuation of other immovable properties. Besides location and market value, the valuation necessarily depends upon several agriculture-specific parameters, including fertility of the soil, nature and quality of cultivation, irrigation facilities, cropping pattern, agricultural productivity, classification of land in revenue records, annual yield, proximity

to markets, accessibility, mode of cultivation and other allied factors. It was submitted that an effective appreciation of these considerations necessarily requires specialized academic knowledge in Agricultural Science coupled with practical exposure in the field. It was also submitted that there are several Agricultural Universities across the country, including four Agricultural Universities in the State of Gujarat, imparting recognized degrees in Agricultural Science.

(15) Learned Senior Standing Counsel further submitted that Rule 8A(3)(ii) of the Rules extends eligibility to certain categories of retired Government officers, such as Collectors, Deputy Collectors, Settlement Officers, Land Valuation Officers, Superintendents of Land Records, Agricultural Officers, Registrars under the Registration Act, 1908, and officers holding equivalent posts, provided they have rendered not less than five years' service in such capacity. According to the respondents, the inclusion of such officers is founded upon their extensive practical experience acquired during the discharge of official duties involving administration, assessment, classification and valuation of agricultural lands. The preferential treatment

accorded to such officers is, therefore, based upon *intelligible differentia* having a direct nexus with the object sought to be achieved.

(16) It was further submitted by learned Senior Standing Counsel that recognition of relevant practical experience, as an alternative to formal educational qualification, is not unique to Rule 8A(3) of the Rules, but is a consistent legislative feature found throughout Rule 8A of the Rules governing registration of valuers for different classes of assets. The rule-making authority has consciously balanced academic qualifications with specialized field experience wherever considered appropriate. It was, therefore, argued that the impugned Rule represents a well-considered policy decision based upon expert evaluation and technical considerations, which ordinarily ought not to be interfered with in exercise of the writ jurisdiction under Article 226 of the Constitution.

(17) Learned Senior Standing Counsel appearing for the respondents further submitted that the challenge mounted by the petitioner proceeds on an erroneous assumption that valuation of agricultural land merely involves application of general valuation principles. According to the respondents, agricultural land constitutes a distinct class of

immovable property whose value is intrinsically linked to its agricultural characteristics and productive potential. Consequently, prescription of specialized educational qualifications cannot be said to be either arbitrary or irrational.

(18) Referring to the prescribed statutory format for valuation of agricultural land, learned counsel for the respondents submitted that the registered valuer is required to furnish comprehensive particulars relating to the quality and fertility of the soil, classification of the land in the revenue records, availability and mode of irrigation, nature and pattern of cultivation, crops grown, proximity to villages, towns and markets, availability of roads and transportation facilities, whether the land is cultivated by the owner or through tenants, and other special features having a bearing on its valuation. The valuer is also required to disclose the unit value adopted and explain the methodology and basis for determining the market value. It was, therefore, contended that the statutory proforma itself demonstrates that valuation of agricultural land necessarily requires specialised knowledge of agricultural science and practical familiarity with agricultural operations. Consequently, the

prescription of a degree in Agricultural Science under Rule 8A(3) of the Rules bears a direct and rational nexus with the object sought to be achieved and cannot be said to be arbitrary, discriminatory, or violative of Articles 14 and 19 of the Constitution.

ANALYSIS AND CONCLUSION :

(19) The petitioner is aggrieved by the order dated 26.09.2012, whereby his application for registration as a valuer under Section 34AB of the Act was rejected on the ground that he does not possess the requisite qualification as prescribed under Rule 8A(3) of the Rules. The petitioner has, therefore, challenged the said order as well as the constitutional validity of Rule 8A of the Rules.

(20) We may mention that the Wealth Tax Act, 1957 along with the Rules has been abolished and discontinued from 01.04.2016. Rule 8A(3) of the Rules has been replaced by Rule 247 of the Income Tax Rules, 2026, wherein Section 34AB of the Act has been replaced by Section 514 of the Act, 2025. In order to avoid further challenge to the *pari materia* Rule, and in the wake of the fact that the right of the petitioner to get himself registered has been denied, we have examined the constitutional validity of Rule 8A(3) of the Rules.

(21) Before adverting to the rival contentions on merits, it would be appropriate to examine the statutory scheme governing registration of valuers under Section 34AB of the Act read with Rule 8A of the Rules together with the object sought to be achieved by prescribing distinct educational qualifications for different categories of assets.

> "34AB. **Registration of Values** (1) The [Chief Commissioner or Director General) shall maintain a register to be called the Register of Valuers in which shall be entered the names and addresses of persons registered under sub-section (2) as valuers.
>
> (2) Any person who possesses the qualifications prescribed in this behalf may apply to the [Chief Commissioner or Director General] in the prescribed form for being registered as a valuer under this section:
>
> Provided that different qualifications may be prescribed for valuers of different classes of assets.
>
> **Rule 8A OF THE WEALTH TAX RULES, 1957**
>
> [Qualifications of registered valuers].
>
> 8A. (1) For the purposes of sub-section (2) of section 34AB, the qualifications for registration as valuers of different classes of asset shall be as specified in sub-rules (2) to (11).
>
> xxx xxx xxx
>
> (3) A valuer of agricultural lands [other than plantations referred to in sub-rule (4)] shall have the following qualifications, namely:- (i) he must be a graduate in agricultural science of a recognised university and must have worked as a farm valuer for a period of not less than five years; or

> (ii) he must be a person formerly employed in a post under Government as a Collector, Deputy Collector, Settlement Officer, Land Valuation Officer, Superintendent of Land Records, Agricultural Officer, Registrar under the Registration Act, 1908 (16 of 1908), or any other officer of equivalent rank performing similar functions and must have retired or resigned from such employment after having rendered service in any one or more of the posts aforesaid for an aggregate period of not less than five years."

(22) It is undisputed that the petitioner is a registered valuer on the strength of his qualification of a Bachelor of Engineering (Civil) and is duly registered as an Estate Valuer in respect of immovable properties. The petitioner seeks registration as a valuer for agricultural land, including coffee, tea, rubber and cardamom plantations falling under Category-II of Rule 8A(3) of the Rules. According to the petitioner, his qualification in Civil Engineering renders him equally competent to undertake the valuation of agricultural land.

(23) It is further the petitioner's case that there are only a limited number of valuers qualified to assess the market value of agricultural land in accordance with the qualifications prescribed under the Rules. The petitioner is seeking a declaration from this Court to declare Rule 8A(3) of the Rules as *ultra vires* of Articles 14 and 19 of the

Constitution, on the ground that it mandates a qualification in Agricultural Science for registration as a valuer of agricultural land, despite the fact that such specialized knowledge is not indispensable for carrying out such valuation. Furthermore, the Rule permits Collectors, Deputy Collectors and other specified Gazetted Government officers to be registered as valuers even though they are not required to possess a degree in Agricultural Science. The petitioner, therefore, contends that the impugned Rule is arbitrary and discriminatory and deserves to be declared unconstitutional.

(24) At this stage, it would be apposite to examine Rule 8A of the Rules, which prescribes the qualifications for registration as a valuer under the various categories/assets specified therein. The Rule has been framed in exercise of the powers conferred under sub-section (2) of Section 34AB of the Act.

(25) Section 34AB of the Act falls under Chapter VII-B of the Act. Sub-section (2) of Section 34AB of the Act governs the registration of valuers. Proviso (ii) to sub-section (2) of Section 34AB of the Act contemplates the prescription of distinct qualifications for valuers of different classes of

assets. In furtherance of the said legislative intent, Rule 8A of the Rules has been framed, prescribing separate qualifications for registration as a valuer in respect of different classes of assets. The relevant sub-rules of Rule 8A are summarised hereunder:

25.1 Rule 8A(2) of the Rules prescribes the qualifications for registration as a valuer of immovable property (other than agricultural land, plantations, forests, mines and quarries). It requires the applicant to possess a degree in Civil Engineering, Architecture or Town Planning, or a postgraduate degree in Real Estate Valuation from a recognised University. Alternatively, a person who has served as a Gazetted Government officer in the prescribed capacity is also eligible.

25.2 Rule 8A(3) of the Rules prescribes the qualifications for registration as a valuer of agricultural land. It requires the applicant to hold a degree in Agricultural Science from a recognised University and to have worked as a farm valuer for a period of not less than five years.

25.3 Rule 8A(4) of the Rules prescribes the qualifications for registration as a valuer of coffee, tea, rubber and cardamom plantations.

25.4 Rule 8A(5) of the Rules prescribes the qualifications for registration as a valuer of forests. It requires the applicant to have served under the Government for not less than five years in a gazetted post in the prescribed capacity.

25.5 Rule 8A(6) of the Rules prescribes the qualifications for registration as a valuer of mines and quarries, requiring the applicant to possess a degree in Mining Engineering from a recognised University.

25.6 Rule 8A(7) of the Rules prescribes the qualifications for registration as a valuer of stocks, shares, debentures, securities, partnership interests and business assets. It requires the applicant to be a member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India.

25.7 Rule 8A(8) of the Rules prescribes the qualifications for registration as a valuer of machinery and plant, requiring the applicant to possess a degree in Mechanical or Electrical Engineering from a recognised University.

25.8 Rule 8A(9) of the Rules prescribes the qualifications for registration as a valuer of jewellery. It requires the applicant to have not less than five years' experience as a sole proprietor or partner in a partnership firm carrying on the business of jewellery.

25.9 Rule 8A(10) of the Rules prescribes the qualifications for registration as a valuer of works of art, whereas Rule 8A(11) of the Rules prescribes the qualifications for registration as a valuer of life interests, reversions and interests in expectancy.

(26) Rule 8A(13) of the Rules provides that, notwithstanding anything contained in sub-rules (1) to (12), no person shall be eligible for registration as a valuer if :

> *"(a) he has been dismissed or removed from Government service; or*
>
> *(b) he has been convicted of an offence connected with any proceeding under the sub-Rule 13(b).*
>
> *(c) he is an undischarged insolvent; or*
>
> *(d) he has been convicted of any offence and sentenced to a term of imprisonment; or*
>
> *(e) he has been found guilty of misconduct in his professional capacity.*

Thus, while framing Rule 8A of the Rules, the rule-making authority has consciously prescribed distinct qualifications for valuers of different classes of assets, having due regard to the expertise required in the respective fields. A statutory rule cannot be declared invalid merely because the petitioner contends that no specialised expertise is necessary for the valuation of agricultural land or that such valuation can equally be undertaken by a person possessing the petitioner's qualifications.

(27) It is also pertinent to note that Form O-2, which prescribes the format for valuation reports relating to agricultural land, itself demonstrates the specialised knowledge expected of a valuer. The Form requires the valuer to furnish particulars regarding the nature and classification of the land, its location in the concerned village, taluka and district, its area, classification in the revenue records, crops cultivated during the relevant period, and the annual land revenue, if any.

(28) The Form further requires the valuer to assess the special characteristics of the land, including its quality and fertility, the mode of irrigation (whether through wells, tube-wells or canals), proximity to villages, towns and markets, the availability of approach roads and transportation

facilities, whether the land is cultivated by the owner or by tenants, and all other factors having a bearing on its market value.

(29) In addition, the Form requires verification of comparable sale instances, including whether the comparable lands are similarly situated, the distance between the properties, the date of the transactions, the sale consideration, and the unit value. Evidently, these parameters require specialised knowledge and practical experience in agricultural valuation. It is, therefore, within the legislative wisdom to prescribe that a valuer of agricultural land should possess a degree in Agricultural Science from a recognised University and have not less than five years' experience as a farm valuer.

(30) We find neither any ambiguity in the impugned provision nor any inconsistency between the prescribed qualifications and the object sought to be achieved under Rule 8A of the Rules. The Rule also recognises the eligibility of former gazetted Government officers, such as Collectors, Deputy Collectors, Settlement Officers, Land Valuation Officers, Superintendents of Land Records, Agricultural Officers, Registrars under the

Registration Act, and other specified officers, provided they have rendered the requisite period of service. Such officers, by virtue of their official duties extending over several years, acquire substantial experience in matters relating to land administration, valuation and allied subjects.

(31) The same legislative approach is evident throughout Rule 8A of the Rules, where the qualifications prescribed for valuers of different classes of assets correspond with the expertise ordinarily acquired in the relevant profession or public office. If the petitioner's contention were to be accepted, the validity of the entire scheme under Rule 8A of the Rules would be rendered vulnerable. By the same logic, the eligibility of retired Gazetted officers, members of the Institute of Chartered Accountants of India for valuation of stocks, shares and business assets, or Government engineers and engineering academicians for valuation of machinery and plant, would also have to be questioned. Such an interpretation would defeat the very object of the Rule. It is trite that the statute must be read as a whole and one provision of the statute should be construed with reference to other provisions in the same statute so as to make a consistent enactment of the whole

statute. The declaration of Rule 8A(3) of the Rules as *ultra vires* will have a cascading effect on the other sub-rules under Rule 8A of the Rules which stipulate different qualifications for several / different categories of assets.

(32) Accordingly, Rule 8A of the Rules cannot be struck down merely because the petitioner, though possessing a degree in Civil Engineering, is capable of determining the valuation of agricultural assets, and is eligible for registration as a valuer in respect thereof. A statutory rule cannot be struck down on the presumption that qualifications other than the one mandated by the Rule can take care of a given situation. Equally untenable is the contention that the Rule creates a monopoly on account of the limited number of registered valuers in the State of Gujarat. On the contrary, the material placed on record by the petitioner itself indicates that he has been engaged by various banks for the valuation of agricultural properties, thereby negating the plea of any such monopoly or practical impossibility.

(33) Thus, on an overall analysis and examination of the purpose and legislative intent of Rule 8A of

the Rules, we refrain from declaring Rule 8A(3) of the Rules *ultra vires* Articles 14 and 19 of the Constitution of India. The writ petition ***fails***; the same is, accordingly, ***dismissed***. There shall be no order as to costs.

Sd/- .
(A. S. SUPEHIA, J)

Sd/- .
(VAIBHAVI D. NANAVATI,J)

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Bhavesh-[PPS] - Radhika**