

VALUATION FOR COST OF CONSTRUCTION AND CAPITAL GAINS

PRACTICAL VALUATION - VOLUME 28

**REPRODUCTION OF
PRACTICAL VALUATION - VOLUME 15, 21 & 26 (CH.4)**



B. KANAGA SABAPATHY

PRACTICAL VALUATION - VOLUME 28

VALUATION FOR COST OF CONSTRUCTION AND CAPITAL GAINS

CONTENTS

PART - A

Reproduction of Practical valuation - Volume 15 - Cost of construction

01. An introduction to valuation for taxation
02. Role of registered valuers in Direct Tax Laws
03. Cost estimation by accounting method
04. Cost estimation by contract method
05. Cost estimation by detailed estimate method
06. Cost estimation by adopting State PWD plinth area rates
07. Cost estimation by adopting CPWD plinth area rates
08. Procedure suggested when the cost is to be determined by adopting plinth area rate method
09. Cost estimation by more than one method
10. Cost estimation of a residential building by five methods
11. Valuation cell
12. What is Amiya Bala Paul case?
13. Rebate for self supervision
14. Economy in construction and its impact on cost of construction
15. Appeal
16. Questions & opinions
17. Exclusive format for cost of construction
18. Cost of construction of a flat
19. Cost of construction of a hospital building
20. Cost of construction of a factory godown cum residential building
21. Cost of construction of a commercial building
22. Cost of construction of a hotel building
23. A few court judgements related to cost of construction
24. Cost of construction - method is not the main criteria
25. Vagaries of valuation regarding cost of construction
26. Comparison between cost of construction for income tax and market value for banks

27. Expectation of income tax department from the registered valuers and departmental valuers
28. International practice of cost estimating

APPENDICES

29. Form N - Application form to become a registered valuer
30. Plinth area rates prescribed by Chief Engineer, State PWD, Tamilnadu for 2016 - 2017
31. CPWD plinth area rates 01.10.2012 & New plinth area norms 2012
32. Break - up weightages for different items for various types of buildings

PART - B

Reproduction of Practical valuation - Volume 21 - Capital gains

33. Capital gains - An introduction
34.
 - Cost inflation indices from 1981 - 82 to 2016 - 17 (with base year 1981 - 82)
 - Exercises & model report
35.
 - Cost inflation indices from 2001 - 02 to 2018 - 19 (with base year 2001 - 02)
 - Exercises & model report
36. Capital gain calculations
 - 1) when the property was sold on 31.03.2017
 - 2) when the property was sold on 01.04.2017
37. Questions & Opinions on Capital gains
38. Articles related to capital gains
 - 38.1. Case studies which appeared in Registered valuer examination
 - 38.2. Capital gains for a residential building
 - 38.3. Capital gain for a factory (depreciable asset)
 - 38.4. Whether different depreciation can be adopted for upper floors while determining the value of a building while ascertaining capital gains?
 - 38.5. Whether a registered valuer is permitted to use the old cost inflation indices to ascertain capital gains when a property was sold after 01.04.2017?
 - 38.6. Certain sections of capital gains
 - 38.7. Capital gains - Certain case laws
 - 38.8. Certain case laws in Section 50C
 - 38.9. While ascertaining the FMV of the property as on 01.04.2001, certain points to be borne in mind

38.10. A clarification in capital gains - 1

38.11. A clarification in capital gains - 2

PART - C

Reproduction of Practical valuation - Volume 26 (Chapter 4) - Capital gains

39. Definitions and procedure of calculating the capital gains

40. Various sections involved in capital gains

41. Capital gains for agricultural lands

42. Gift, will, succession (Section 47)

43. Depreciable assets (section 50A) - (Short term and long term capital gain)

44. Full value consideration

45. Whether capital gain arising from the sale of land and building is to be determined separately as LTCG & STCG or to be determined only as short term capital gains?

46. Books on Taxation

*

*

*