

REGISTERED No. M - 302  
L.-7646



EXTRAORDINARY  
PUBLISHED BY AUTHORITY

---

---

ISLAMABAD, WEDNESDAY, DECEMBER 1, 2021

---

---

PART II

Statutory Notifications (S. R. O.)

GOVERNMENT OF PAKISTAN

REVENUE DIVISION

(Federal Board of Revenue)

NOTIFICATION

*Islamabad, the 1st December, 2021*

(INCOME TAX)

**S. R. O. 1542(I)/2021.**—In exercise of the powers conferred by sub-section (4) of section 68 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to determine the following fair market value of immovable properties as specified in columns (2) to (8) of the Table below, in respect of categories of areas of Ghotki as specified in column (1) thereof, namely:—

2557 (1—4)

*Price : Rs. 6.00*

[1973(2021)/Ex. Gaz.]

| Category | Residential<br>Open plot<br>per square<br>yard | Residential<br>Built up<br>Property<br>per square<br>yard | Commercial<br>open plot<br>per square<br>yard | Commercial<br>Built up<br>Property<br>per square<br>yard | Industrial<br>open plot<br>per square<br>yard | Industrial<br>Built up<br>Property<br>per square<br>foot | Flats /<br>Apertments<br>per<br>square foot |
|----------|------------------------------------------------|-----------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------|---------------------------------------------|
| (1)      | (2)                                            | (3)                                                       | (4)                                           | (5)                                                      | (6)                                           | (7)                                                      | (8)                                         |
| I        | 27000                                          | 40500                                                     | 54000                                         | 67500                                                    | 1782                                          | 2673                                                     | 1450                                        |
| II       | 19500                                          | 29250                                                     | 39000                                         | 48750                                                    | -                                             | -                                                        | -                                           |
| III      | 7800                                           | 11700                                                     | 15600                                         | 19500                                                    | -                                             | -                                                        | -                                           |

**Notes.-**

- (i) Value is per square yard of the covered area of ground floor plus covered area for the additional floors;
- (ii) commercial property built up value is per square yard of the covered area of the ground floor plus covered area of the additional floors, if any;
- (iii) built up industrial property value is per square yard of the plot area per square foot;
- (iv) the value in respect of a residential building consisting of more than one storey shall be increased by 25% for each additional storey i.e. value of each storey other than ground floor shall be calculated @ 25% of the value of the ground floor;
- (v) a property which does not appear to fall in any of the categories shown in the below Appendix shall be deemed to fall in the adjacent lowest category of the Appendices;
- (vi) whether the land has been granted for more than one purpose, viz residential, commercial and industrial, the valuation in such a case shall be the mean/average prescribed rate;
- (vii) a flat means the covered residential tenement having separate property unit number/sub-property unit number;
- (viii) in residential, multi storey building, additional storey shall be charged if it consists of bed room and bath room; and
- (ix) area-wise categories are in the following Appendix-I and Appendix-II.

**APPENDIX-I****CATEGORICAL CLASSIFICATION OF RESIDENTIAL AREA OF GHOTKI**

| <b>I</b>  |                                       | <b>II</b> |                                 | <b>III</b> |                              |
|-----------|---------------------------------------|-----------|---------------------------------|------------|------------------------------|
| <b>S#</b> | <b>AREA</b>                           | <b>S#</b> | <b>AREA</b>                     | <b>S#</b>  | <b>AREA</b>                  |
| 1         | AZMATULLAH MARKET                     | 1         | ALI AKBAR SHAH ROAD             | 1          | ANWARABAD MUHALLA            |
| 2         | BAGH PIR SAHIB                        | 2         | ANAJ MANDI                      | 2          | CHANDOO RAM COLONY MUHALLA   |
| 3         | DHONG MUHALLA                         | 3         | BACHO MIRBAHAR MUHALLA          | 3          | DEVRI SAHIB ROAD             |
| 4         | KATCHERY ROAD                         | 4         | BHITTAI MUHALLA                 | 4          | HUSSAIN BELI ROAD COMMERCIAL |
| 5         | MUKHI MUHALLA                         | 5         | DHANG MUHALLA ROAD              | 5          | KANWAR NAGAR MUHALLA         |
| 6         | MUNICIPAL OFFICE                      | 6         | GHOTA BAZAAR                    | 6          | KHANPUR MAHAR BUS STAND      |
| 7         | MAHAR MARKET                          | 7         | HUSSAIN BELI ROAD (RESIDENTIAL) | 7          | MIRBAHAR MUHALLA             |
| 8         | NADEEM MARKET                         | 8         | LATIFABAD MUHALLA               | 8          | MUGHAL KALWAR                |
| 9         | OLD TANGA STAND UPTO POLICE STATION , | 9         | NEW BUS STAND                   | 9          | MATHELO ROAD                 |
| 10        | OWDHARWALI                            | 10        | NAZ CINEMA AREA                 | 10         | NANIK PURA MUHALLA           |
| 11        | PIR FAKHARUDDIN SHAH MUHALLA          | 11        | PIR MEHBOOB SHAH MUHALLA        | 11         | QADRIA COTTON FACTORY        |
| 12        | PURANI BAZAAR                         | 12        | SADIQ AND NATIONAL HIGH COUP    | 12         | REHMOOWALI MUHALLA/ROAD      |
| 13        | SHAHI BAZAR                           |           |                                 | 13         | SAINDINO GHOTO               |
|           |                                       | 13        | SHAMSHAD MUHALLA                | 14         | TANDO TIBBAI (COMMERCIAL)    |
|           |                                       | 14        | SINDHI SCHOOL                   | 15         | TANDO BULAND KHAN MUHALLA    |
|           |                                       | 15        | TANDO SHAHBAZ KHAN              |            |                              |
|           |                                       | 16        | TANDO MASOO KHAN                |            |                              |
|           |                                       | 17        | TANDO TIBBAI (RESIDENTIAL)      |            |                              |

**APPENDIX-II****CATEGORICAL CLASSIFICATION OF COMMERCIAL AREA OF GHOTKI**

| <b>I</b>  |                                     | <b>II</b> |                                 | <b>III</b> |                              |
|-----------|-------------------------------------|-----------|---------------------------------|------------|------------------------------|
| <b>S#</b> | <b>AREA</b>                         | <b>S#</b> | <b>AREA</b>                     | <b>S#</b>  | <b>AREA</b>                  |
| 1         | AZMATULLAH MARKET                   | 1         | ALI AKBAR SHAH ROAD             | 1          | ANWARABAD MUHALLA            |
| 2         | BAGH PIR SAHIB                      | 2         | ANAJ MANDI                      | 2          | CHANDOO RAM COLONY MUHALLA   |
| 3         | DHONG MUHALLA                       | 3         | BACHO MIRBAHAR MUHALLA          | 3          | DEVRI SAHIB ROAD             |
| 4         | KATCHERY ROAD                       | 4         | BHITTAI MUHALLA                 | 4          | HUSSAIN BELI ROAD COMMERCIAL |
| 5         | MUKHI MUHALLA                       | 5         | DHANG MUHALLA ROAD              | 5          | KANWAR NAGAR MUHALLA         |
| 6         | MUNICIPAL OFFICE                    | 6         | GHOTA BAZAAR                    | 6          | KHANPUR MAHAR BUS STAND      |
| 7         | MAHAR MARKET                        | 7         | HUSSAIN BELI ROAD (RESIDENTIAL) | 7          | MIRBAHAR MUHALLA             |
| 8         | NADEEM MARKET                       | 8         | LATIFABAD MUHALLA               | 8          | MUGHAL KALWAR                |
| 9         | OLD TANGA STAND UPTO POLICE STATION | 9         | NEW BUS STAND                   | 9          | MATHELO ROAD                 |
| 10        | OWDHARWALI                          | 10        | NAZ CINEMA AREA                 | 10         | NANIK PURA MUHALLA           |
| 11        | PIR FAKHARUDDIN SHAH MUHALLA        | 11        | PIR MEHBOOB SHAH MUHALLA        | 11         | QADRIA COTTON FACTORY        |
| 12        | PURANI BAZAAR                       | 12        | SADIQ AND NATIONAL HIGH COUP    | 12         | REHMOOWALI MUHALLA/ROAD      |
| 13        | SHAHI BAZAAR                        | 13        | SHAMSHAD MUHALLA                | 13         | SAINDINO GHOTO               |
|           |                                     | 14        | SINDHI SCHOOL                   | 14         | TANDO TIBBAI (COMMERCIAL)    |
|           |                                     | 15        | TANDO SHAHBAZ KHAN              | 15         | TANDO BULAND KHAN MUHALLA    |
|           |                                     | 16        | TANDO MASOO KHAN                |            |                              |
|           |                                     | 17        | TANDO TIBBAI (RESIDENTIAL)      |            |                              |

[F. No. 1(121)R&amp;S/2017.]

TARIQ IQBAL,  
Secretary (Rules & SROs).