

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 1<sup>st</sup> December, 2021.

**NOTIFICATION**  
**(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:-

Ghotki

Category	Residential open plot per square yard	Residential Built up Property per square yard	Commercial open plot per square yard	Commercial Built up Property per square yard	Industrial open plot per square yard	Industrial Built up Property per square foot	Flats/Apartments per 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	NANIK PURA MUHALLA
.10	OWDHARWALI	10	NAZ CINEMA AREA	11	QADRIA COTTON FACTORY
11	PIR FAKHARUDDIN SHAH MUHALLA	11	PIR MEHBOOB SHAH MUHALLA	12	REHMOOWALI MUHALLA/ROAD
12	PURANI BAZAAR	12	SADIQ AND NATIONAL HIGH COUP	13	SAINDINO GHOTO
13	SHAHI BAZAAR	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)		

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

  
(Tariq Iqbal)  
Secretary (Rules & SROs)