

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
\*\*\*\*\*

Islamabad, the 1<sup>st</sup> December, 2021.

**NOTIFICATION**  
(Income Tax)

S.R.O. 1547(I)/2021.- In exercise of the powers conferred by sub-section (4) of section 68 of the Income Tax Ordinance, 2001 (XLIX of 2001) and in supersession of its Notification No. S.R.O. 833(I)/2019, dated the 23<sup>th</sup> July, 2019, the Federal Board of Revenue is pleased to determine the following fair market value of immovable properties in columns (2) to (8) of the Table below, in respect of areas or categories of Hyderabad as specified in column (1) thereof, namely:-

HYDERABAD

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)
A-I	35,000	37,000	80,000	65,000	-	-	2,700
I	30,000	31,000	70,000	55,000	3,000	1,350	2,400
II	24,000	25,000	50,000	32,000	2,000	1,100	1,800
III	18,000	19,000	35,000	27,000	1,600	1,000	1,400
IV	12,000	13,000	25,000	20,000	1,300	800	1,000
V	8,000	9,000	12,000	10,000	1,300	800	900
VI	6,000	7,000	9,000	7,500	1,300	800	800
VII	4,000	5,000	6,000	4,500	1,300	800	600

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 Appendix;
- (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) Aflat 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:-

**APPENDIX**

<b><u>Category-A-1</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Civil Lines including Chandni area, Gul Centre & District Council office area
2	Defence Housing Scheme
3	Saddar Cantonment
4	Soldier Bazar
5	Main Auto Bhan Road (Giddu Chowk to Khana-e-Farhang)
<b><u>Category-I</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Hirabad Ward "A"
2	Amil Colony Ward "A"
3	Roopmahal Corner (from Government College Road upto Triangular Park) Ward
4	Prince Ali Road Ward "A"
5	Market Ward "A"
6	Shahi Bazar Sarafa Bazar Ward "A", "B", "C", & "D"
7	Resham Gali including Pakaha Pirchari Ward "D"
8	Tilak Chari and Training College Area upto Civil Hospital Ward "A"
9	Chotki Ghitti Ward "B" & "D"
10	Sireghat (Market Area) Ward "A" & "C"
11	Site main Roads only Ward "G"
12	Dr. Line Main Saddar (Cantt)
13	Auto Bhan Road (behind main road), Unit No.03, 06,07 & 08 Site Area Auto
14	Memon Cooperative Housing Society
15	Sindhi Muslim Cooperative Housing Society
<b><u>Category-II</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Faqir Ka Pir Ward "E"
2	Gari Khatta Ward "F"
3	Station Road from the foot of Tilak Incline to Station Ward "B", "C", "D", & "F"
4	Rahat Cinema Road Ward "F"

5	Lajpat Road Ward “F”
6	Baldia Colony Ward “A”
7	Journalist Colony Ward “A”
8	Khokar Mohalla Ward “F”
9	Mubarak Colony Ward “A”
10	Doctor Colony Ward “A”
11	Silawat Para Ward “A”
12	Tando Wali Muhammad Ward “A”
13	Shahab cinema Road and Timber Market area Ward “C” & “G”
14	Juman Shah Jo Pir Ward “D”
15	Khai Road area Ward “C”
16	Sochi Para Ward “C”
17	Shama Ward “G”
18	Housing Schemes approaching main Mirpur Khan Road surrounding Deh
19	Railway Society behind main Auto Bhan Road, Unit No.01, 025, & 09
20	Citizen Colony & HDA Phse-I Block-A & B
<b><u>Category-III</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Nain Jo Pir Ward “C”
2	Memon Hospital area and City College area Ward “C” & “G”
3	Around Civil Hospital Ward “A”
4	Dubba Police Line Ward “F”
5	Qazi Abdul Qayoom Road Ward “F”
6	Advani Lane Ward “B”
7	Bulbulani Lane Ward “D”
8	Sarwar Kubi Lane Ward “E”
9	Khumbati Lane Ward “E”
10	Afandi Town Ward “G”
11	Khata Chowk Ward “C”
12	Fort Area
13	Kohsar Phase-I
14	Judicial Society
15	Mir Fazal Town
16	Sabzi Mandi
17	Hali Road
18	Unit No.04, 05 & 10 (Latifabad)
19	HDA Phase-I, Block-C, Qasimabad
20	Gulshan-e-Habib
21	Qasim Nagar
22	Data Nagar
23	Kohsar Housing Scheme
24	Mid Land Bungalows
25	Gulshan-e-Sehar
26	ISRA Village
27	Palm Residency Bypass
28	Diplai Colony

<b><u>Category-IV</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Khumbhati Lane Ward “F”
2	Site main roads only
3	Kohsar Phase-II, Gulshan-e-Qaid, General Public, Divisional Officer Society,
4	Khalid Housing Scheme
5	Gospel Homes
6	Abdullah Heaven, Sports Villas, City
7	Prince Town Phase-I & II
8	London Town
9	Gul-e-Latif Phase-I & II
10	Muhammadi Town
11	Gul-e-Sindh
12	<u>Hadi Nagar</u>
13	Indus Gas Colony
14	Memon Nagar
15	Abdullah Homes
16	Abdullah Valleys
17	SITE inside of street excluding main Roads
18	Revenue Colony Phase-I
19	Al-Mustafa Town Phase-I & II
<b><u>Category-V</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Massan Road Ward “A”
2	Pinjra Pol Ward “G”
3	Dadan Shah Ka Pir Ward”A”
4	Sarfraz Colony Ward “A”
5	Pathan Colony Ward “A”
6	Liaquat Colony Ward “G”
7	Goods Naka Ward “G”
8	Rishi Ghat Ward “G”
9	Islamabad Ward “G”
10	Paretabad Ward “G”
11	Tando Agha Ward “G”
12	Firdous Colony Ward “G”
13	Tando Mir Mehmood Ward “A”
14	Tando Yousuf Ward “G”
15	Muslim Ward “G”
16	Al-Fazal Town Ward “G”
17	Quaidabad Ward “G”
18	Tando Thoro Ward “G”
19	Phuleli Par Areas Ward “G”
20	Kali Mori Ward “G”
21	Daman-e-Kohsar
22	Civil Aviation Scheme
23	Saiban Scheme
24	Mir Hassanabad, Hussainabad

25	Indus Bungalows
26	Bismillah Town
27	Hafeeza Town
28	Gulshan-e-Hamid
29	Ali Scheme
30	Gulshan-e-Raes Scheme
31	Gulshan-e-Khair Muhammad Scheme
32	Jannat City Housing Scheme
33	Gulshan-e-Zeal Pak Housing Scheme
34	Faraz Villas Phase-I & III
35	Al-Wahid Town, HDA Housing Scheme Phase-II
36	Revene Colony Phase-II, Nasim Nagar Phase-I,II,III & IV
37	New Memon City
38	Ali Nagar
39	Bagh-e-Iram
40	Civilian Society
41	Momin Nagar
42	Al-Rehman Housing Scheme
43	Arbi Housing Scheme
44	HDA Bungalows Phase-I & II
45	Abdullah Town Blessing
46	Gulistan-e-Sajjad
47	Gulshan-e-Karim
48	Happy Homes Phase-I, II & III
49	Qasim Town
50	State Life Cooperative Society
51	New Citizen Colony
52	Zeeshan Housing Scheme
53	Sajjadabad
54	Al-Abbas Housing Scheme
55	Gulshan-e-Fatima
56	Ink City Phase-I, II & III
57	Check City
58	Palm, II, III & VI
59	Saima Down Town
60	ISRA Town Bypass
61	Gulf Residency Schme Bypass
62	Deplai Colony-II (Bypass)
63	Sachalabad
64	Azizabad
65	Mother Village
66	Rohan Faraz Villas
68	Jumerah Elite
69	Jumerah Residency
70	Krishana Housing Scheme

<b><u>Category-VI</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	Illyasabad Ward "G"
2	Tahirabad Ward "G"
3	Housing Scheme adjacent to New Sabzi Mandi Deh Gujjo
4	Bismillah City Scheme, Bismillah City Extension Scheme
5	Bismillah Heaven Scheme
6	Bismillah Garden
7	Mehar Ali Scheme
8	Madina City Scheme
9	Kohsar Green City Schme
10	Al-Rahim City Scheme
11	Labe-Mehran Phase-I & II
12	Gulshan-e-Mehran
13	Waqar Town Phase-I & II
14	HDA North Qasimabad Extension Phase-I & II
15	Noorani Nagar
16	Naseem Delux
17	Akhtar Cottages
18	Shahlimar Bungalows
19	Bhitai Nagar
20	Bhitai Town
21	Shayaz Dream City
22	Samnabad
23	Indus Paradise
24	Indus Sui Gas Cooperative Housing Society
25	Naqash Villas Phase-I & II
26	Abdullah Garden
27	Sadiq Livana
28	HDA East Qasimabad
29	Gentlemen & Business Man Houysing Scheme
30	Sumera Town
31	Al-Rehan Villas
32	Memon Town
33	Noorani Nagar Phase-I
34	Anwar Villas Phase-I, II & III
35	Faraz Villas Phase-II
36	Apple City
37	Dubai City
<b><u>Category-VII</u></b>	
<b>Sr. No.</b>	<b>Areas</b>
1	All Katchi Abadies
2	New Sabzi Mandi Market Committee Project Deh Gujjo
3	Gulistan-e-Sarmast Scheme, Crystal Model Town Scheme & Model Town
4	Marvi Garden
5	Muhammad Bux Shoro

6	Al-Fateh Town
7	SSGC Cooperative Society
8	Kiran City
9	Kainat Nagar
10	Shireen Kainat
11	Bukhari Livana
12	Marvi Town

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

  
(Tariq Iqbal)  
Secretary (Rules & SROs)