

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. 1571(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. 847(I)/2019 dated the 23<sup>rd</sup> July, 2019, the Federal Board of Revenue is pleased to determine the following fair market the value of immoveable properties as specified in columns (2) to (8) of the Table below, in respect of areas or categories of Sukkur specified as in column (1) thereof, namely:-

**SUKKUR**

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	32,400	48,600	64,800	81,000	2,070	3,105	4,000
II	28,800	43,200	57,600	72,000	-	-	2,800
III	22,500	33,750	45,000	56,250	-	-	2,200
IV	16,200	24,300	32,400	40,500	-	-	1,500
V	8,500	12,750	17,000	21,250	-	-	-

**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 SUKKUR CITY**

<b>I</b>		<b>II</b>		<b>III</b>		<b>IV</b>		<b>V</b>	
<b>S#</b>	<b>AREA</b>	<b>S#</b>	<b>AREA</b>	<b>S#</b>	<b>AREA</b>	<b>S#</b>	<b>AREA</b>	<b>S#</b>	<b>AREA</b>
1	QUEENS ROAD	1	MOCHI BAZAR	1	SHAIKH MUHALLA	1	NUSRAT COLONY 05 & 06	1	NUSRAT COLONY 01 & 04
2	LOCUS PAR (MUHAMMAD BIN QASIM PARK)	2	MIANI ROAD	2	BUNDER ROAD	2	SHAMSHABAD	2	DUBA ROAD
3	PARSI COLONY	3	BAGH HAYAT ALI SHAH	3	BABAR KI LINE	3	HAYAT GOTH	3	EXHIBITION GROUND
4	MILITARY ROAD	4	NEEM KI CHARI	4	SHAHI BAZAR, OLD SUKKUR	4	MILITARY QUARTERS	4	MEAT MARKET
5	MANGI MUHALLA	5	TEK SINGH GHITTI	5	ROYAL ROAD	5	GIRDHARI ROAD	5	OLD SUKKUR
6	PAHLOO GARI	6	ISLAM GUNJ	6	QUEENS ROAD	6	ACHAR GALI	6	PAK COLONY
7	BARRAGE COLONY	7	LOCAL BOARD	7	PORTION MINARETE UPTO A QUEES'S ROAD	7	MOOSA GHITTI	7	PATHAN COLONY
8	RAMCHAND ROAD	8	PORTION MINARETE UPTO A QUEES'S ROAD	8	QUEENS ROAD TO JAIL ROAD	8	JAGIRANI MUHALLA	8	NEW PIND
9	MISSION ROAD	9	WALLACE ROAD	9	SESSION COURT	9	BHUTTO COLONY	9	ADAM SHAH COLONY
10	STATION ROAD	10	BUNDER ROAD	10	MANZIL GAH	10	SUKHA TALAB	10	NAWA GOTH COLONY
		11	CHANCHER GALI	11	GARI KHATO	11	WARITAR ROAD	11	KUMBHAR PARA
		12	DHAK ROAD	12	TEK CHAND STREET	12	SHAIKH SHEEN ROAD	12	SLEEPER FACTORY
		13	CHORI GHITTI	13	MAKRANI MUHALLA	13	KIRI QUARTERS	13	KUMBHAR PARA 9NEW GOTH)
		14	SHAHI BAZAR	14	EID GAH	14	BAKHAR CHOWK	14	BAGO SHAH ROAD

15	HUSSAINI ROAD & GHARIBABAD ROAD	15	BHUTTA STREET	15	AZMAT DARGHA	15	WASPUR ROAD UPTO BAKHAR
16	JHAMANDASS ROAD	16	BHUTTA ROAD	16	JEAY SHAH JILANI	16	SLAUGHTER HOUSE
17	MUQAM ROAD	17	HEMRAJ GALI			17	SHER SHAH ROAD
18	KAMANGAR MUHALLA	18	MEMON MUHALLA				
19	KHATRI TOWN	19	RACE COURSE ROAD				
20	EID GAH MUHALLA	20	KASAI MUHALLA				
		21	SHIKARPUR ROAD				
		22	HUSSAIN ROAD				

## PPENDIX-II

### CATEGORICAL CLASSIFICATION OF COMMERCIAL AREA OF SUKKUR CITY

I		II		III		IV		V	
S#	AREA	S#	AREA	S#	AREA	S#	AREA	S#	AREA
1	Marach Bazar	1	Mochi Bazar	1	Barrage Road	1	Shikarpur Road	1	Jinnat Building (Old Sukkur)
2	Nishtar Road	2	Jinnah Cloth Market	2	Gharibabad Road	2	Military Road	2	New Pind and exhibition Ground Old Sukkur Workshop Road
3	Gur Bazar	3	Miani Road	3	Hussain Road	3	Shaikh Sheen Road		
4	Frere Road	4	Bunder Road	4	Race Course Road	4	Brothel Area		
5	Sarafa Bazar	5	Clock Tower	5	Bhutta Road	5	Tanki Road (Old sukkur)		
6	Neem Ki Chari	6	Mehran Market	6	Mission Road	6	Sukha Talab		
7	Shahi Bazar	7	Anaj Bazar	7	Minerate Road	7	Shahi Bazar (Old sukkur)		
8	Laraiki Bazar	8	Pan Mandi	8	Molla Road	8	Bakkar Chowk		
9	Choori Bazar	9	Sabzi Mandi	9	Waritar Road				
10	Shaheen Ganj								
11	Jamanadas Road								
12	Dhak Road								
13	Makam Road								
14	Station Road								

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

**( Tariq Iqbal )**  
Secretary (Rules & SROs)