

Government of Pakistan  
Revenue Division  
Federal Board of Revenue  
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Islamabad, the 2<sup>nd</sup> March, 2022

**Notification  
(Income Tax)**

**S.R.O. 336(I)/2022.-** 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. 1542(I)/2021, dated the 1<sup>st</sup> December, 2021, 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:-

**Table**

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	5,040	7,560	18,900	17,640	1000	2500	800
II	4,158	5,670	12,600	11,340	-	-	-
III	882	1,890	5,040	3,781	-	-	-

**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 entire plot area plus covered area of the plot 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) 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) 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	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	Shamshad Muhalla	13	Saindino Ghoto
		14	Sindhi School	14	Tando Tibbai
		15	Tando Shahbaz Khan	15	Tando Buland Khan Muhalla
		16	Tando Masoo Khan		
		17	Tando Tibbai		

**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	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	Shamshad Muhalla	13	Saindino Ghoto
		14	Sindhi School	14	Tando Tibbai
		15	Tando Shahbaz Khan	15	Tando Buland Khan Muhalla
		16	Tando Masoo Khan		
		17	Tando Tibbai		

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



**(Muhammad Masood Ahmed Gorski)**  
Secretary (Rules & SROs)