

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 1st February, 2019.

**NOTIFICATION
(Income Tax)**

S.R.O.116(I)/2019.- 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. 663(I)/2016 dated the 2nd August, 2016, the Federal Board of Revenue is pleased to notify the value of immoveable properties in columns (2), (3), (4), (5), (6), (7), and (8) of the Table below in respect of areas/categories of Hyderabad 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)
I	30,000	31,200	120,000	90,000	3,600	4,800	2,520
II	21,600	22,800	84,000	72,000	2,160	2,400	1,920
III	18,000	19,200	48,000	60,000	-	-	1,200
IV	18,000	19,200	48,000	48,000	-	-	840

Notes.—

- (i) Value is per square yard of the covered area of ground floor plus covered area for the additional floor;
- (ii) commercial property built up value is per square yard of the covered area of the ground floor plus covered area of the additional floor, 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) 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:-

APPENDIX

CATEGORY-I

S. No.	AREA
1	All lines including Chandni Cinema Area, Gul Centre and District Council Office are
2	Defence Housing Scheme
3	Soldier Bazaar
4	Saddar Cantonment
5	Hirabad
6	Amil Colony
7	RoopMahal Corner, in between Govt. College Road (upto Riangular Park) and Prince Ali Road
8	Memon Mohalla
9	Prince Ali Road
10	Market
11	Shahi Bazar, Sarafa Bazar
12	Resham, Gali including Pakaha Pir Chari
13	Tilak Chari and Training College area upto Civil Hospital
14	Commercial Area of Chotki Gitti
15	Siroghat (Market Area)
16	Auto Bhan Road, Latifabad
17	Unit 3 and 6, Latifabad
18	Qasimabad
19	Saddar, Hyderabad

CATEGORY-II

S. No.	AREA
1	Latifabad unit No. 1,2 & 7 excluding 'D' Type Quarters and 'D' Type Plots
2	Fakir ka Pir
3	Chotki Gitti, excluding Commercial Area
4	Gari Khata
5	Station Road, from the foot of Tilak Incline to Station
6	Rahat Cinema Read
7	Lajpat Road
8	Baldia Colony
9	Juornalist Colony
10	Memon Colony, adjacent to Vahdat Colony, Qasimabad Housing Societies
11	Sindhi Muslim Housing Society
12	Karimabad
13	Mubarak Colony
14	Doctors Colony
15	Siroghat and adjacent streets

CATEGORY-III

S. No.	AREA
1	Tando Wali Muhammad
2	Shahab Cinema Road and timber Market Area
3	Juman Shah Jo Pir
4	Kahi road Area
5	Main Jum Pir
6	Memon Hospital Area and City College Area
7	Silavat para
8	Massan Road
9	Around Civil Hospital
10	Double Lane
11	Khokar Mohallah
12	Qazi Abdul Qayoom Road
13	'D' Type quarters of Latifabad No. 7
14	Advani Lane
15	Bulbulani Lane
16	Sarwar Kubi Lane
17	Khumbati Lane
18	Sochi Para
19	Khata Chowk
20	Fort Area

CATEGORY-IV

S. No.	AREA
1	Pinjra Pole
2	Dadan Shah Jo Pir
3	Sarfraz Colony
4	Pathan Colony
5	Liaquat Colony
6	Afandi Bagh
7	Goods Naka
8	Rashi Ghat
9	Islamabad
10	Tando Agha
11	Tando Mir Muhammad
12	Pretebad
13	Tando Yousaf
14	Firdous Colony
15	Muslimabad Colony
16	Al-Fazal Town
17	Tando Thoro
18	Kali Mori
19	Quaidabad
20	Ilyasabad
21	Tahirabad

22	Shama Commercial Area
23	Phuleli Par Area
24	Hussainabad Giddu
25	Latifabad 4,5,8,9,10,11, &12
26	Other Area not specified in categories I to III

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



(Ajaz Hussain)
Secretary (Rules & SROs)