

Government of Pakistan
Revenue Division
Federal Board of Revenue

Islamabad, the 2nd March, 2022

Notification
(Income Tax)

S.R.O. 365(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. 1571(I)/2021, dated the 1st 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 areas or categories of Sukkur specified as in column (1) thereof, namely:-

Table
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	10,080	15,120	37,800	35,280	1,260	5,796	2610
II	8,316	11,340	25,200	22,680	--	--	1740
III	5,544	8,316	20,160	15,120	--	--	1450
IV	3,276	5,544	15,120	12,600	--	--	870
V	1,764	3,780	10,080	7,560	--	--	--

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) 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 that 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 SUKKUR CITY

I		II		III		IV		V	
S#	AREA	S#	AREA	S#	AREA	S#	AREA	S#	AREA
1	Queens Road	1	Mochi Bazar	1	Shaikh Muhalla	1	Nusrat Colony 05 & 06	1	Nusrat Colony 01 & 04
2	Locus Park (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 Qees's Road	7	Moosa Ghitti	7	Pathan Colony
8	Ramchand Road	8	Portion Minarete Upto A Qees'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	Chanchar Gali	11	Gari Khato	11	Waritar Road	11	Kumbhar Para
		12	Dhak Road	12	Tek Chand Street	12	Shaikh Sheen Road	12	Kumbhar Para (new Goth)
		13	Choori Ghitti	13	Makrani Muhalla	13	Kiri Quarters	13	Sleeper Factory
		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			18	Shikarpur Road
		19	Khatri Town	19	Race Course Road			19	Sabzi Mandi & New trucking Station
		20	Eid Gah Muhalla	20	Kasai Muhalla				
				21	Hussain Road				

APPENDIX-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	Shaikh Sheen Road	1	Jinnat Building (Old Sukkur)
2	Nishtar Road	2	Jinnah Cloth Market	2	Gharibabad Road		Brothel Area	2	New Pind and exhibition Ground Old Sukkur Workshop Road
3	Gur Bazar	3	Bunder Road	3	Hussain Road	3	Tanki Road (Old sukkur)	3.	Sabzi Mandi & New trucking station
4	Frere Road	4	Clock Tower	4	Race Course Road	4	SukhaTalab	4.	Shikarpur Road
5	Sarafa Bazar	5	Mehran Market	5	Bhutta Road	5	Shahi Bazar (Old sukkur)		
6	Neem Ki Chari	6	Anaj Bazar	6	Mission Road	6	BakkarChowk		
7	Shahi Bazar	7	Pan Mandi	7	Minerate Road	7	Miani Road		
8	Laraiki Bazar	8	SabziMandi	8	Molla Road				
9	Choori Bazar	9	Military Road	9	Waritar Road				
10	ShaheenGanj								
11	Jamanadas road								
12	Dhak Road								
13	Makam Road								
14	Station Road								

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



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