

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

Islamabad, the 2nd March, 2022

**NOTIFICATION
(Income Tax)**

S.R.O. 342(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. 1548(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 column (4) of the Table below in respect of areas of Islamabad as specified in columns (2) and (3) thereof, namely:-

**TABLE
ISLAMABAD**

The value of residential and commercial superstructure shall be –

- (a) Rs.2000 per square foot if the superstructure is upto five years old and
(b) Rs.1000 per square foot if the superstructure is more than five years old.

Valuation of Immovable Properties (Residential)			
S. No.	Sector / Location	Nature	Value per square Yard (in Rs)
(1)	(2)	(3)	(4)
1	E-6	Any size	NA
2	E-7	Any size	150,000
3	F-6	Any size	140,000
4	F-7	Any size	140,000
5	E-11/3-4	Any size	70,000
6	B-17 (with possession)	Any size	20,000
7	B-17 (without possession)	Any size	12,000
8	D-12	Any size	100,000
9	F-8	Any size	130,000
10	F-10	Any size	115,000
11	F-11	Any size	110,000
12	F-15(with possession)	Any size	18,000

13	F-15(without possession)	Any size	10,000
14	Faisal Town Housing society	Any size	15,000
15	D-17 Housing society	Any size	25,000
16	Fazaia Tarnol Housing society	Any size	20,000
17	F-17 MPCHS	Any size	25,000
18	G-9	Any size	100,000
19	G-10	Any size	100,000
20	G-11	Any size	100,000
21	G-13	Any size	80,000
22	G-14/4	Any size	80,000
23	G-14/1,2.3	Any size	40,000
24	Jammu & Kashmir Cooperative Housing Society G 15 Islamabad	Any size	25,000
25	G-17 supreme Court Housing Society	Any size	20,000
26	PECHS	Any size	10,000
27	Gandhara City	Any size	12,000
28	G-6	Any size	120,000
29	G-7	Any size	90,000
30	G-8	Any size	100,000
31	I-8	Any size	90,000
32	I-9	Any size	45,000
33	I-10	Any size	45,000
34	I-11	Any size	35,138
35	I-12	Any size	25,000
36	I-14	Any size	30,000
37	I-15	Any size	16,387
38	I-16	Any size	22,917
39	Bahria Town Phase 1	Any size	34,000
40	Bahria Town Phase 2	Any size	34,000
41	Bahria Town Phase 3	Any size	34,000
42	Bahria Town Phase 4	Any size	34,000
43	Bahria Town Phase 5	Any size	34,000
44	Bahria Town Phase 6	Any size	34,000
45	Pakistan Town	Any size	18,000
46	Ghouri Town	Any size	18,000
47	Humak Town	Any size	18,000
48	Rawat	Any size	16,000

49	H sector	Any size	30,000
50	CDA Enclave - I	Any size	30,000
51	CDA Enclave - II	Any size	30,000
52	CDA Enclave - III	Any size	44,000
53	Margalla Town	Any size	44,000
54	Bara Kahu	Any size	22,000
55	Chatta Bakhtawar	Any size	20,000
56	Chak Shahzad	Any size	28,000
57	Banigala	Any size	28,000
58	Jinnah Garden	Any size	20,000
59	River Garden	Any size	20,000
60	Naval Anchorage	Any size	20,000
61	Gulberg Residencia with possession	Any size	19,000
	Gulberg Residencia without possession	Any size	13,000
62	DHA Phase 1	Any size	30,000
63	DHA Phase 2	Any size	35,000
64	DHA Phase 2 Extn	Any size	8,264
65	DHA Phase 3	Any size	16,529
66	DHA Phase 4	Any size	9,917
67	DHA Phase 5	Any size	19,835
68	DHA Valley	Any size	8,264

Valuation of Immovable Properties (Flats and Apartments)			
S. No.	Sector / Location	Nature	Value per square foot (in Rs)
69	E-6	Flat	NA
70	E-7	Flat	NA
71	F-6	Flat	NA
72	F-7	Flat	NA
73	E-11 Margala	Flat	7,000
74	E-11 other flats	Flat	5,000
75	Veranda Residence E-11	Flat	10,000
76	Capital Heights E-11	Flat	8,000
77	B-17	Flat	4,500
78	D-12	Flat	7,500
79	F-8	Flat	15,000
80	F-8 Centaurus	Flat	25,000
81	New Blue Area (Opposite F9) Developed	Flat	20,000

82	New Blue Area (opposite F9) Under Developed	Flat	10,000
83	F-10 Silver Oaks (below 1,500 Sq Feet)	Flat	18,000
84	F-10 Silver Oaks (Above 1,500 Sq Feet)	Flat	15,000
85	F-10 sukh chayn	Flat	20,000
86	F-11 other flats	Flat	10,000
87	F-10 other flats	Flat	10,000
88	F-11	Flat	14,000
89	F-15	Flat	6,000
90	Faisal Town Housing society	Flat	5,500
91	D-17 Housing society	Flat	6,000
92	F-17 MPCHS	Flat	6,000
93	G-9	Flat	7,000
94	G-10	Flat	7,000
95	G-11 exluding Warda Hamna, Arch, Deans and 11 center apartments	Flat	8,000
96	G-11 (Warda Hamna, Warda Hamna, Arch, Deans and 11 center apartments)	Flat	10,000
97	G-13	Flat	7,000
98	G-14	Flat	7,000
99	G-15	Flat	7,000
100	Jammu & Kashmir Cooperative Housing Society G 15 Islamabad	Flat	7,000
101	G-17 supreme Court Housing Society	Flat	-
102	PECHS	Flat	7,000
103	G-6	Flat	9,000
104	G-7	Flat	9,000
105	G-8	Flat	9,000
106	F-10	Flat	9,000

107	Fazaia Tarnol Housing Society	Flat	7,000
108	Gandhara City	Flat	5,000
109	Gulberg Residencia	Flat	5,500
	Gulber Greens	Flat	7,000
110	Markaz I-8	Flat	3,555

Valuation of Immovable Properties (Commercial)			
S. No.	Sector / Location	Nature	Value per square foot (in Rs)
111	Blue Area Jinnah Avenue	Shop	48,611
	Mezzanine	Flat/Offices	18,889
	1st Floor	Flat	16,667
	2nd Floor	Flat	15,556
	Other Floors	Other Floors	12,222
	Blind Basement	Blind Basement	8,333
112	Blue Area Fazal-e-Haq Road	Shop	45,139
	Mezzanine	Flat/Offices	16,667
	1st Floor	Flat	15,556
	2nd Floor	Flat	15,000
	Other Floors	Other Floors	13,333
	Blind Basement	Blind Basement	6,667
113	Melody Market	Ground Shop	30,556
		Back side Shop	27,778
		Basement	13,333
		Other Floors	9,722
		Blind Basement	6,944
114	Abpara market	Ground Shop	30,556
		Back side Shop	27,778
		Basement	13,333
		Other Floors	9,722
		Blind Basement	6,944
115	I & T Center G-6	Ground Shop	18,889
		Back side Shop	15,556
		Basement	8,889
		Other Floors	8,889
		Blind Basement	5,556
116	I & T Center G-7	Ground Shop	22,111
		Back side Shop	18,333
		Basement	9,444
		Other Floors	9,722

		Blind Basement	4,444
		Flats /Offices	6,111
117	G-7 Markaz	Ground Shop	27,778
		Back side Shop	25,000
		Basement	12,500
		Blind Basement	6,944
		other floors	9,722
118	G-8 Markaz	Ground Shop	28,889
		Back side Shop	26,667
		Basement	13,333
		Other Floors	9,722
		Flat/ Offices	9,722
		Blind Basement	4,444
119	I & T Center G-8	Ground Shop	21,667
		Back side Shop	18,333
		Basement	9,444
		Other Floors	9,722
		Blind Basement	4,444
		Flats/offices	11,111
120	G-9 Markaz	Ground Shop	30,556
		Back side Shop	27,778
		Basement	13,333
		Blind Basement	5,556
		other floors	9,722
	1st Floor	flats and offices	11,111
121	I & T Center G-9	Ground Shop	21,667
		Back side Shop	18,333
		Basement	9,444
		Other Floors	9,722
		Blind Basement	4,444
	1st Floor	Flat/Office	11,111
122	Class-III Shopping Centre G-9	Ground Shop	20,833
		Basement	10,000
		Other Floors	8,333
		Blind Basement	2,778
	1st Floor	Flat/Office	11,111
123	G-10 Markaz	Ground Shop	28,889
		Back side Shop	26,667
		Basement	12,222
		Other Floors	8,889
		Blind Basement	4,444
	1st Floor	Flat/Office	11,111
		Ground Shop	20,000

124	I & T Center G-10	Back side Shop	16,667
		Basement	10,556
		Other Floors	8,889
		Blind Basement	4,444
	1st Floor	Flat/Office	11,111
125	Class-III Shopping Centre G-10	Ground Shop	20,000
		Basement	9,722
		Other Floors	8,333
		Blind Basement	2,778
	1st Floor	Flat/Office	9,722
126	G-11 Markaz	Ground Shop	28,889
		Basement	12,222
		Other Floors	8,889
		Blind Basement	5,556
	1st Floor	Flat/Office	11,111
127	I & T Center G-11	Ground Shop	20,000
		Back side Shop	16,667
		Basement	10,556
		Other Floors	8,889
	Blind Basement	4,444	
1st Floor	Flat/Office	11,111	
128	Class-III Shopping Centre G-11	Ground Shop	20,000
		Basement	9,722
		Other Floors	8,333
		Blind Basement	2,778
	1st Floor	Flat/Office	9,722
129	G-13 Markaz	Ground Shop	26,667
		Basement	11,111
		Other Floors	8,889
		Blind Basement	5,556
	1st Floor	Flat/Office	10,000
130	G-14 Markaz	Ground Shop	26,667
		Basement	12,222
		Other Floors	8,889
		Blind Basement	5,556
	1st Floor	Flat/Office	10,000
131	G-15 Markaz	Ground Shop	25,556
		Basement	11,111
		Other Floors	8,333
		Blind Basement	5,000
	1st Floor	Flat/Office	8,889
		Ground Shop	38,889
		Back side Shop	36,111

132	F-10 Markaz	Basement	16,667
		Other Floors	10,000
		Blind Basement	5,556
	1st Floor	Flat/Office	11,111
133	F-11 Markaz	Ground Shop	38,889
		Back Side Shop	36,111
		Basement	16,667
		Other Floors	10,000
		Blind Basement	5,556
	1st Floor	Flat/Office	11,111
134	Class-III Shopping Centre F-10/F-11	Ground Shop	20,000
		Back Side Shop	16,667
		Basement	8,889
		Other Floors	8,333
		Blind Basement	4,444
		1st Floor	Flat/Office
135	E-11 Markaz	Ground Shop	19,444
		Back Side Shop	16,667
		Basement	11,111
		Other Floors	8,333
		Blind Basement	4,167
		1st Floor	Flat/Office
136	F-8 Markaz	Ground Shop	38,889
		Back Side Shop	33,333
		Basement	27,778
		Other Floors	10,000
		Blind Basement	4,444
137	F-8 Centaurus	Ground Shop	69,444
138	B-17, D-17, F-14, F15, F-16, F-17	Open Plot	6,944
139	B-17, F15, F-16, F-17	Ground Shop	14,444
		Back Side Shop	12,222
		Basement	11,111
		Other Floors	10,000
		Blind Basement	3,889
		Flat/Office	8,889
140	D-12	Ground	14,444
		Back Side Shop	12,222
		1st Floor	10,000
		2nd Floor	8,889
141	Super Market F-6	Ground Shop	44,444
		Back Side Shop	41,667
		Basement	22,222

		Other Floors	16,667
		Blind Basement	8,889
142	Jinnah Super Market F-7	Ground Shop	44,444
		Back Side Shop	41,667
		Basement	22,222
		Other Floors	16,667
		Blind Basement	8,889
143	Class-III shopping Centre F-7/F-6	Ground Shop	32,778
		Back Side Shop	22,222
		Basement	14,444
		Other Floors	12,222
		Blind Basement	6,667
144	Markaz G-5	Ground Shop	41,667
		Back Side Shop	38,889
		Basement	13,889
		Other Floors	20,000
		Flat /Offices	20,000
145	Class-III shopping Centre I-8	Ground Shop	16,667
		Back Side Shop	16,667
		Basement	11,111
		Blind Basement	8,333
		Other Floors	8,333
	1st Floor	Flat/Offices	8,333
146	Markaz I-8	Ground Shop	33,333
		Back Side Shop	27,778
		Basement	16,667
		Blind Basement	15,556
		Other Floors	11,111
	1st Floor	Flat/Offices	11,111
147	Class-III shopping Centre I-9	Ground Shop	12,355
		Back Side Shop	11,120
		Basement	5,556
		Blind Basement	2,222
		Other Floors	6,667
1st Floor	Flat/Offices	7,413	
148	Markaz I-9	Ground Shop	17,297
		Back Side Shop	14,826
		Basement	8,649
		Blind Basement	2,222
		Other Floors	6,667
	1st Floor	Flat/Offices	6,667
	Class-III shopping	Ground Shop	12,355
		Back Side Shop	11,120

149	Centre I-10	Basement	7,413
		Blind Basement	6,667
	1st Floor	Other Floors	3,333
		Flat/Offices	7,413
150	Markaz I-10	Ground Shop	17,297
		Back Side Shop	14,826
		Basement	8,889
		Blind Basement	6,667
	1st Floor	Other Floors	4,444
		Flat/Offices	6,178
151	I-12	Commercial plot	5,556
152	I-14	Commercial plot	5,556
153	I-15	Commercial plot	2,130
154	I-16	Commercial plot	6,000
155	Pakistan Town	Commercial plot	6,111
156	Ghourri Town	Commercial plot	3,556
157	Humak Town	Commercial plot	3,333
158	Rawat	Commercial plot	3,556
159	H sector	Commercial plot	6,111
160	CDA Enclave	Commercial plot	6,111
161	Margalla Town	Commercial plot	6,111
162	Park Enclave	Commercial plot	6,111
163	Bara Kahu	Commercial plot	6,111
164	Chatta Bukhtawar	Commercial plot	6,111
165	Chak Shahzad	Commercial plot	4,444
166	Banigala	Commercial plot	4,444
167	Gulber Greens	Commercial plot	13,774
	Gulberg Residencia	Commercial plot	10,500
168	Jinnah Garden	Commercial plot	8,724
169	River Garden	Commercial plot	8,724
170	Naval Anchorage	Commercial plot	13,774
171	DHA Phase 1	Commercial plot	23,900
172	DHA Phase 2	Commercial plot	22,200
173	DHA Phase 2 Extn	Commercial plot	9,183
174	DHA Phase 3	Commercial plot	9,183
175	DHA Phase 4	Commercial plot	9,183
176	DHA Phase 5	Commercial plot	18,365
177	DHA Valley	Commercial plot	2,755

Valuation of Immovable Properties (Industrial)			
Sr. No.	Sector	Nature	Value per Kanal (in Rs.)
178	I-9	Industrial	10,000,000

179	I-10	Industrial	10,000,000
180	Kahuta Triangle	Industrial	6,000,000

Valuation of Immovable Property (Agro/Poultry/Vegetable Farm)			
Sr. No.	Sector	Nature	Value per Kanal (in Rs.)
181	ChakShahzad	Farm	8,000,000
182	Tarlai	Farm	5,000,000
183	Sihala	Farm	4,000,000

Valuation of Immovable Property (Fruit and Vegetable Market)			
Sr. No.	Sector	Nature	Value per Square Yard (in Rs.)
184	I-11	Ground Shop	90,000
		Back Side Shop	125,000
		Blind Basement	30,000
	1st Floor	Flat/Offices	60,000
	2nd Floor	Flat/Offices	50,000
	Other Floors	Flat/Offices	50,000

Valuation of Residential Immovable Property (Bahria Enclave)			
Sr. No.	Sector	Nature	Value per Square Yard (in Rs.)
185	Sectors A, B & C Bahria Enclave	Any Size	40,000
186	Sectors C1,F,G	Any Size	35,000
187	Sector H,G,L,M	Any Size	35,000

Valuation of Commercial Immovable Property (Bahria Enclave)			
Sr. No.	Sector	Nature	Value per Square Yard (in Rs.)
188	Civic Zone	Any Size	60,000

Valuation of Commercial Immovable Property (Bahria Civic Centre and others)			
Sr. No.	Sector	Nature	Value per Square Yard (in Rs.)
189		Ground Shop	250,000
		Basement	150,000
		1st Floor	120,000
		2nd Floor	80,000

Valuation of Farm Houses Gulberg Greens			
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Sr. No.	Sector	Nature	Value per Kanal (in Rs.)
190	Gulberg Green	Farm (with possession)	9,500,000
	Gulberg Green	Farm (with out possession)	6,500,000

File No. 1(121)R&S/2017



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