

Government of Pakistan
Revenue Division
Federal Board of Revenue
Islamabad

Islamabad, the 21st April, 2026

Notification

S.R.O. 653(I)/2026. - In exercise of the powers conferred by sub-section (4) of section 68 of the Income Tax Ordinance, 2001(XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in its Notification No. S.R.O.1691 (I)/2024, dated the 29th October 2024, namely:-

In the aforesaid Notification, in the Table, in column 1, the following S. Nos. 120, 121, 122, 123, 1,057, 1,058, 1,976, 2,092, 2,121, 2,450, 2,454, 2,570, 2,604, 2,605, 2,606, 2,607, 2,609, 2,610, 2,821, 2,822, 2,823, 2,824, 2,825, 2,826, 2,827, 2,828, 2,829, 2,830, 2,831, 2,832, 2,833, 2,834, 2,835, 2,836, 2,837, 2,838, 2,839, 2,840, 2,846, 2,925, 2,943, 2,944, 2,946, 2,947, 2,948, 2,949, 2,950, 2,951, 2,961, 2,981, 3,077, 3,078, 3,084, 3,085, 3,086, 3,087, 3,088, 3,089, 3,090, and 3,091 and entries relating thereto in column 8 shall be substituted, namely:—

S.No.	Tehsil	Revenue Circle	Property Area	Classification	Location	Khasra No.	Open Plot Value	Unit of measurement
1	2	3	4	5	6	7	8	9
120	Gujranwala City	Defence Housing Scheme Gujranwala Cantt.	Defence Housing Scheme No. 1	Commercial	Defence Housing Scheme No. 1		1,673,000	Marla
121	Gujranwala City	Defence Housing Scheme Gujranwala Cantt.	Defence Housing Scheme No. 1	Residential	Defence Housing Scheme No. 1		675,500	Marla
122	Gujranwala City	Defence Housing Scheme Gujranwala Cantt.	Defence Housing Scheme No. 2	Commercial	Defence Housing Scheme No. 2		1,673,000	Marla
123	Gujranwala City	Defence Housing Scheme Gujranwala Cantt.	Defence Housing Scheme No. 2	Residential	Defence Housing Scheme No. 2		588,000	Marla
1,057	Gujranwala City	Lohian Wala	GEPCO Town	Commercial	GEPCO Town	964;991-993;12	1,169,000	Marla
1,058	Gujranwala City	Lohian Wala	GEPCO Town	Residential	GEPCO Town	897;900-903;912-916;918Min;919-928;929/1;929/2;930;932-933;934min;935-941;949;951-959;964-979;980/1;984-991;992min;993-1002;1018;1020;1039-1044;1046-1048;1050;1051min;1052-1054;1058-1061;1066-1069;1070min;1071-1073;1099min;1101min;1102-1103;1106;1109min;1110min;1111-1115;1117;1118/1;1118/2;1128min;1129min;1130-1139;1142-1143;1146min;1147-1150;1167;1170-1175;1176min;1177-1183;1184min;1186-1187;1190-1193;1195-1200;1201min;1202-1203;1207/2;1210-1212;1214-1216;1218-1219;1265min;1266min;1283min;1284min;2469/1049;2470/1049;2472/1075;2475/1097;3165/1116;3174/917;3175/917;3180/2476/1097;3182/1098/1/2;3184/1098;3186/1116;3210/1338;3212/1339;3218/1363	388,500	Marla
1,976	Gujranwala Saddar	Sadar	Attawa	Residential	Palm City Housing Society Agricultural Land	Palm City Housing Society Agricultural Land	168,000	Marla
2,092	Gujranwala Saddar	Sadar	Lorikki	Residential	Palm City Housing Society Agricultural Land	Palm City Housing Society Agricultural Land	203,000	Marla
2,121	Gujranwala Saddar	Sadar	Musa Pur	Residential	Palm City Housing Society Agricultural Land	Palm City Housing Society Agricultural Land	175,000	Marla

2,450	Gujranwala Saddar	Talwandi Rahwali	Gondlan Wala	Commercial	DC Colony Phase III	124-132;136-142;144-148;150;157-169;296-297;300-306;346-359;360/1;360/2;361;362/2;363-367;369-374;375/1;375/2;380-388;425;428-435;437-438;582/2;608;617;705-712;715-717;720-732;770-773;780-783;790-792;794;939-940;945-946;955;957-959;967;970-974;976-977;980-988;989/2;990-992;993/1;993/2;994;995/1;995/2;996-997;1000;1001/1;1001/2;1002-1004;1039;1158;5319/133;5363/134;5364/134	693,000	Marla
2,454	Gujranwala Saddar	Talwandi Rahwali	Gondlan Wala	Residential	DC Colony Phase III	124-132;136-142;144-148;150;157-169;296-297;300-306;346-359;360/1;360/2;361;362/2;363-367;369-374;375/1;375/2;380-388;425;428-435;437-438;582/2;608;617;705-712;715-717;720-732;770-773;780-783;790-792;794;939-940;945-946;955;957-959;967;970-974;976-977;980-988;989/2;990-992;993/1;993/2;994;995/1;995/2;996-997;1000;1001/1;1001/2;1002-1004;1039;1158;5319/133;5363/134;5364/134	250,600	Marla
2,570	Gujranwala Saddar	Eminabad	Adhoray Qila Nohad Singh	Commercial	Canal Road (Bye Pass Road to Citi Housing Gate)	1,3-4;7	2,023,000	Marla
2,604	Gujranwala Saddar	Eminabad	Mehlo Wala	Commercial	Royal Palm City Housing Scheme, Block A	39;227-228	1,589,000	Marla
2,605	Gujranwala Saddar	Eminabad	Mehlo Wala	Commercial	Royal Palm City Housing Scheme, Block B	278/1;281-282	1,589,000	Marla
2,606	Gujranwala Saddar	Eminabad	Mehlo Wala	Commercial	Royal Palm City Housing Scheme, Block M	989 Min West;990 Min West;991;999-1000;1002-1005;1012 Min East;1015;1023;1034 Min West;1035 Min West;1036 Min West;1053 Min West;1054 Min West;1071 Min West;1072 Min West;1073 Min West;1087 Min West;1088 Min West	1,295,000	Marla
2,607	Gujranwala Saddar	Eminabad	Mehlo Wala	Residential	Royal Palm City Housing Scheme, Block A	35-39;50-51;169-176;181-186;193-199;207-235;236/1;236/2;237;239-241;248-249;254-256	637,000	Marla
2,608	Gujranwala Saddar	Eminabad	Mehlo Wala	Residential	Royal Palm City Housing Scheme, Block B	180;190;203-204;242-247;250-253;257-260;264-294;278/1;278/2;402-411;416-418;420-423;426-427;430-432	637,000	Marla
2,609	Gujranwala Saddar	Eminabad	Mehlo Wala	Residential	Royal Palm City Housing Scheme, Block C	296-297;304-306	486,500	Marla
2,610	Gujranwala Saddar	Eminabad	Mehlo Wala	Residential	Royal Palm City Housing Scheme, Block M	307;989 Min East;990 Min East;992-998;1006-1011;1012 Min West;1013-1014;1022;1024-1033;1034 Min East;1035 Min East;1036 Min East;1037-1041;1049-1052;1053 Min East;1054 Min East;1055-1057;1068-1071;1071 Min East;1072 Min East;1073 Min East;1074-1076;1086;1087 Min East;1088 Min East;1159	364,000	Marla
2,821	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Block C	1934;1937	1,295,000	Marla
2,822	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Block D	2143;2146;2386;2408	1,295,000	Marla
2,823	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Block F	1604;1607-1609;1612-1613;1631;1644;1873;1875	1,295,000	Marla
2,824	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Block G	1680-1681;1683-1685;1690;1708-1709;1709/1;1711-1712;1711/1;1728-1729;1734-1737;1745-1746;1751	1,295,000	Marla
2,825	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Block H	1108;1108/1;1120	1,295,000	Marla

2,826	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Block K	1262 Min East;1313/1 Min North	1,295,000	Marla
2,827	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, G. T Road Commercial	251-255;254/1;259-260	1,519,000	Marla
2,828	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Jinnah Commercial	856;856/1;862-875;910-911;915;1212-1213;1217-1227;1228/1;1229;2526/1230	1,519,000	Marla
2,829	Gujranwala Saddar	Sadar	Attawa	Commercial	Royal Palm City Housing Scheme, Palm Commercial Market	1874;1886-1900;1918-1922;1920/1;1976-1977;1980-1985;1987-1989;1989/1;2018-2021;2023-2044;2046-2059	1,519,000	Marla
2,830	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block A	1949-1951;2456-2459;2461-2465;2467;2469-2473;2478-2481;2479/1;2497-2531	486,500	Marla
2,831	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block B	1945-1946	486,500	Marla
2,832	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block C	1917;1923-1944;1936/1;1947;1955-1956;1959-1974;1978-1979;1986;1986/1;1990-1996;1992/1;2016-2018	486,500	Marla
2,833	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block D	1948;1952-1954;1957-1958;1997-2015;2022;2064-2107;2065/1;2066/1;2108/1;2108/2;2109-2115;2109/2;2121-2122;2131-2147;2137/1;2150;2175-2176;2180-2181;2343-2346;2362-2384;2386;2407-2436	486,500	Marla
2,834	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block E	1087;1095-1102;1852-1860;1862;2059-2063;2059/1;2060/1;2148-2149;2151-2162;2165-2174;2170/1	486,500	Marla
2,835	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block F	1604-1652;1619/1;1654-1661;1654/1;1861;1863-1873;1875-1885;1878/1;1901-1916;2163-2164	486,500	Marla
2,836	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block G	1250;1252-1259;1259/1;1653;1662-1764;1709/1;1711/1;1768-1775;1794-1795;1798-1799;1815;1830-1832;1843-1844	486,500	Marla
2,837	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block H	1075;1088-1094;1103-1129;1108/1;1143;1153-1168;1156/1;1183-1208;1228-1229;1228/1;1228/2;1229/1;1229/2;1230/2526;1230/2533;1231-1249;1251;1765-1766;1768;1776-1793;1785/1;1788/1;1789/1;1796-1797;1800-1829;1833-1837;1839-1842;1845-1851	486,500	Marla
2,838	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block i	680/1;681/1;683-698;892-909;912-914;916-954;955/1;956-973;957/1;983-993;988/1;991/1;1005-1015;1131-1134;1143;1148-1152;1169-1182;1209-1211;1214-1216;1215/1	364,000	Marla
2,839	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block j	820-821;820/1;833-835;837;846-855;850/1;851/1;852/1;852/2;853/1;853/2;855/1;857-861;876-891	364,000	Marla
2,840	Gujranwala Saddar	Sadar	Attawa	Residential	Royal Palm City Housing Scheme, Block K	829-830;1227;1260-1262;1262 Min West;1267-1300;1284/1;1302-1307;1307/1;1313/1;1313/1 Min South;1314-1334;1316/1;1337-1340;1340/1;1344-1346;1351-1352;1815	364,000	Marla
2,846	Gujranwala Saddar	Sadar	Kohlu Wala	Commercial	Canal Road (Bye Pass Road to Citi Housing Gate)	1815-1816;1838;1839/1;1840;1842;1855-1856;1883-1888;1927-1928;1982-1984;1986-1988	1,519,000	Marla
2,925	Gujranwala Saddar	Sadar	Kot Momin	Commercial	Canal Road (Bye Pass Road to Citi Housing Gate)	2,4,9;10;14;131;132;133;136;137;140;142,	1,519,000	Marla
2,943	Gujranwala Saddar	Sadar	Lorikki	Commercial	Royal Palm City Housing Scheme, Block M	313-319	973,000	Marla

2,944	Gujranwala Saddar	Sadar	Lorikki	Residential	Royal Palm City Housing Scheme, Block M	852;854	364,000	Marla
2,945	Gujranwala Saddar	Sadar	Musa Pur	Commercial	Royal Palm City Housing Scheme, Block F	112;115;135	1,295,000	Marla
2,946	Gujranwala Saddar	Sadar	Musa Pur	Commercial	Royal Palm City Housing Scheme, Block L	240	973,000	Marla
2,947	Gujranwala Saddar	Sadar	Musa Pur	Commercial	Royal Palm City Housing Scheme, Block M	241-243;290	973,000	Marla
2,948	Gujranwala Saddar	Sadar	Musa Pur	Residential	Royal Palm City Housing Scheme, Block C	207-210	486,500	Marla
2,949	Gujranwala Saddar	Sadar	Musa Pur	Residential	Royal Palm City Housing Scheme, Block F	97-112;115-135;123/1;138;142-153;155-156;162;164;197-200;203-205	486,500	Marla
2,950	Gujranwala Saddar	Sadar	Musa Pur	Residential	Royal Palm City Housing Scheme, Block L	191-192;196;201-202;206;211-227;229;231;238-240;247-250;255-259;262-264;268-271;316/265;317/265	364,000	Marla
2,951	Gujranwala Saddar	Sadar	Musa Pur	Residential	Royal Palm City Housing Scheme, Block M	113;241-246;251-254;260-261;272;280-290	364,000	Marla
2,961	Gujranwala Saddar	Sadar	Qila Chand	Commercial	Canal Road (Bye Pass Road to Citi Housing Gate)	1-4	1,519,000	Marla
2,981	Gujranwala Saddar	Sadar	Thairi Sansi	Commercial	Canal Road (Bye Pass Road to Citi Housing Gate)	222-223;226-227;234-235;237-239	1,781,500	Marla
3,077	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Johar City Housing Scheme	Commercial	Johar City Housing Scheme	80-83;88;93-94	402,500	Marla
3,078	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Johar City Housing Scheme	Residential	Johar City Housing Scheme	80-83;88;93-94	269,500	Marla
3,084	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block A	Commercial	Prime City Housing Society Block A	Prime City Housing Society Block A	1,375,500	Marla
3,085	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block A	Residential	Prime City Housing Society Block A	Prime City Housing Society Block A	325,500	Marla
3,086	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block B	Commercial	Prime City Housing Society Block B	Prime City Housing Society Block B	1,375,500	Marla
3,087	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block B	Residential	Prime City Housing Society Block B	Prime City Housing Society Block B	325,500	Marla
3,088	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block C	Commercial	Prime City Housing Society Block C	Prime City Housing Society Block C	1,375,500	Marla
3,089	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block C	Residential	Prime City Housing Society Block C	Prime City Housing Society Block C	325,500	Marla

3,090	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block D	Commercial	Prime City Housing Society Block D	Prime City Housing Society Block D	1,375,500	Marla
3,091	Gujranwala Saddar	Talwandi Rah Wali	Sango Wali Prime City Housing Society Block D	Residential	Prime City Housing Society Block D	Prime City Housing Society Block D	325,500	Marla

2. The fair market value of the super structures for residential, commercial and industrial properties/areas shall respectively be Rs.1,000, Rs. 2000 and Rs. 1,400 per Sq ft. respectively.

3. This notification shall take effect on and from the 20th April, 2026.

F. No.2(10)R&S/2024

(Muhammad Amin Qureshi)
Secretary (Rules & SRO)