



Islamabad, the 8<sup>th</sup> December, 2025.

**NOTIFICATION  
(Income Tax)**

**S.R.O. 2392(I)/2025.**- 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. 1180(I)/2022, dated 27th July, 2022, the Federal Board of Revenue is pleased to determine the following fair market values of immoveable properties as specified in columns (3), (4), (5) and (6) of the Table below in respect of areas of Islamabad as specified in column (2) thereof, namely:-

2. The value of residential and commercial superstructure shall be –

- (a) Rs. 4000 per square foot if the superstructure is up to five years old; and
- (b) Rs. 3000 per square foot if the superstructure is more than five years old.

3. Valuation of Rural Areas of Islamabad Capital Territory shall be taken as notified vide No.1-69/I(182)/DRA dated 01-07-2025 by Additional Deputy Commissioner (Revenue)/ District Collector Islamabad.

4. In case of conflict in rates of a particular area the higher of the two values shall apply.

**ISLAMABAD  
TABLE**

Sr. No	Description	Residential open plots per Sq Yards	Residential Built-up Apartment/ Flat per Sq foot	Commercial open plot per Sq Yards	Commercial built-up per Sq Foot
(1)	(2)	(3)	(4)	(5)	(6)

**DHA**

1.	DHA-I Block-A	56,000	-	250,000	-
2.	DHA-I Block-B	52,500	-	-	-
3.	DHA-I Block-C	53,900	-	-	-
4.	DHA-I Block-D	53,900	-	-	-
5.	DHA-I Block-E	66,500	-	-	-
6.	DHA-I Block-F	65,240	-	-	-
7.	DHA-II Block-A	57,400	-	-	-
8.	DHA-II Block-B	56,000	-	-	-
9.	DHA-II Block-C	56,000	-	-	-
10.	DHA-II Block-D	56,000	-	-	-
11.	DHA-II Block-E	63,000	-	-	-
12.	DHA-II Block-F	70,000	-	-	-
13.	DHA-II Block-G	53,200	-	-	-
14.	DHA-II Block-H	63,000	-	-	-
15.	DHA-V Block-A	53,200	-	-	-
16.	DHA-V Block-B	46,200	-	-	-
17.	DHA-V Block-C	46,200	-	-	-
18.	DHA-V Block-D	42,000	-	-	-
19.	DHA-V Block-F	47,600	-	-	-
20.	DHA-V Block-K	43,400	-	-	-

DHA - I & V					
1.	Apartment / Flat	-	20,000	-	-

2.	Ground Shop	-	-	-	45,000
3.	Back Side Shop	-	-	-	40,000
4.	Basement Shop	-	-	-	35,000
5.	Other Floors Shop	-	-	-	32,000
6.	Blind Basement Shop	-	-	-	25,000
7.	Flat/Office (Commercial)	-	-	-	30,000