TRANSPARENCY INTERNATIONAL - PAKISTAN

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October 23, 2026

TL2026/1023/9A

Mr. Mohammad Omar Farooq Ali Malik
Chief Executive Officer
Cantonment Board Clifton (CBC)
Karachi

Subject: Complaint Against Allegations of Non-Compliance with FBR S.R.O. 144(I)/2025 in the Valuation of Commercial Properties by the CBC

Dear Sir,

Transparency International Pakistan has received a complaint against allegations of non-compliance with FBR S.R.O. 144(i)/2025 in the valuation of commercial properties by CBC, Karachi.

The complaint is self-explanatory and attached for your reference **(Annex-A)**.

The complainant has made the following allegations:

1. The Cantonment Board Clifton (CBC) is charging an outdated valuation rate of Rs. 9,000/sqft for basement in violation of FBR S.R.O. 144(I)/2025 dated 11 February 2025.
2. Clause (k) of FBR S.R.O. 144(I)/2025 provides that the rate for basements of built-in commercial property shall be 20% of the value of the ground floor **(Annex-B)**. This means that the applicable ground-floor rate is Rs. 9,000/sqft, and the valuation of its basement will accordingly be Rs. 1,800/sqft. However, CBC is charging Rs. 9,000/sqft.
3. The complainant has already approached the Cantonment Board Clifton, Karachi seeking clarification and review of the valuation, however, no response has been received by him.

Transparency International Pakistan Comments and Recommendations

Transparency International Pakistan requests the CEO CBC to look into the complaint and address it in accordance with applicable rules.

Transparency International Pakistan is striving for across-the-board application of Rule of Law, which is the only way to stop corruption, and achieve Zero tolerance against corruption.

Regards,

Advocate Daniyal Muzaffar,
Trustee/Legal Advisor
Transparency International Pakistan

Copies forwarded for the information with request to take action under their mandate to:

1. Secretary, Ministry of Defence, Government of Pakistan, Islamabad.

Note:
This is to clarify that Transparency International Pakistan is not a complainant, it acts as a whistleblower and operate under Article 19-A, of the Constitution of Pakistan which gives the right to public to know how government is being run by public officers. Article 19-A makes the right to access of information pertaining to a public authority a fundamental right, and a three-member bench in case of Mukhtar Ahmad Ali vs the Registrar, Supreme Court of Pakistan, Islamabad, headed by Chief Justice Qazi Faez Isa in the landmark judgment on 16 October 2023, in CP No. 3532/2023, has declared that

> "What previously may have been on a need-to-know basis Article 19A of the Constitution has transformed it to a right-to-know, and the Access to information is no longer a discretion granted through occasional benevolence, but is now a fundamental right available with every Pakistani which right may be invoked under Article 19A of the Constitution"

Annex-A

Government of Pakistan
Revenue Division
Federal Board of Revenue
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Islamabad, the 11th February, 2025.

NOTIFICATION

S.R.O. 144(I)/2025. — 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 amendments shall be made in its Notification No. S.R.O.1724(I)/2024, dated the 29th October, 2024, namely:-

In the aforesaid Notification, after the Table, the following shall be inserted, namely:-

(a) values in the above Table are in rupees;

(b) value is per square foot of the covered area of the ground floor plus covered area for the additional floors;

(c) values for the amenity plots shall be 50% of the residential plots of the respective area;

(d) commercial property built up value is per square foot of the covered area of the ground floor plus covered area of the additional floors, if any;

(e) built-up industrial property value is per square foot of the entire plot area plus covered area of the plot per square foot;

(f) 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;

(g) a property which does not appear to fall in any of the categories shown in the property valuation table shall be deemed to fall in the adjacent highest property;

(h) 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;

(i) a flat means the covered residential tenement having separate property unit number/ sub-property unit number;

(j) in residential, multi storey building, additional storey shall be charged if it consists of bed room and bath room;

(k) the rates for basements of built in commercial property shall be 20% of the value of ground floor;

(l) high rises means a building with Storeys above ground plus five;

REMINDER TO HONOURABLE EXECUTIVE OFFICER

Annex-B
Dated 17/09/2026

To the Executive Officers
Cantonment Board Clifton
Karachi

SUBJECT:- **PETITION PLEA IN RESPECT OF BASEMENT MEASURING 1650 SQUARE FEET ON BASEMENT FLOOR, IN BUILDING ON PLOT NO.15-C, NISHAT LANE NO.8, PHASE-VI, MEASURING 200 SQUARE YARDS SITUATED AT PAKISTAN DEFENCE OFFICERS HOUSING AUTHORITY, KARACHI AS PER FBR SRO.144 (I) ISLAMABAD DT 11-2-2025 IS RS.1800 CLAUSE (K) PAGE 1 OF THE NOTIFICATION: "THE RATES FOR BASEMENTS OF BUILT-IN COMMERCIAL PROPERTY SHALL BE 20 % THE VALUE OF GROUND FLOOR"**

Respected Sir,

The Undersigned Filed Application to CBC for Mutation, NDC, TiP on Sept 02 and received Transfer Tax Challan on Sept 15, 2026 Enclosed.

Current Rate, FBR SRO. 144 (I) Islamabad dt 11-2-2025 is 1800 as per Clause (K) Page 1 of the Notification:

-Quote-

"THE RATES FOR BASEMENTS OF BUILT-IN COMMERCIAL PROPERTY SHALL BE 20 % THE VALUE OF GROUND FLOOR"

Sublease registered on 18-2-2025 of the above mentioned property, upon generating PSID, had it been Undervalued or Wrong FBR Value, System Didn't Generated 236 K Advance Tax @3 % Now Reduced to 1.25% in addition to Abolishment of Late Filer, 7 E to Facilitate Taxpayers for Transaction and Revenue Generation for Real Estate Sector in Budget 2027 wef 1-7-2026.

Sir may I know, Can Anyone Revoke, Modify FBR SRO 144 Clause (K) by Third Party Unilaterally!

How Can be Ground Commercial rate be Comparable with Basement which Utility is Garage, Godown, etc Unlike Premium Fair Market Value FMV of Ground Floor.

I hereby Request the CBC management to Review Retrospectively as per FBR SRO for the Current, Updated Value(s) of all Clauses mentioned enabling me and other taxpayers to Contribute Judiciously to the revenue.

Enclosed is SRO 144 (I) dt 11-2-2025 Clause (K) Highlighted for your kind attention and Issue TIP tax Challan with Current FBR Value @1,800 / Sqft instead 9,000/ Sqft, Hampering Entire Mutation Process to Military Estate Office and DHA, Who Announced Opened Special Facilitation **"CENTRAL MUTATION CELL"** wef 14-8-2026 to 31st July 2027 with 4 Slogans:

- **No Ground Survey.**
- **One-Time Mutation and Membership Fee From Current Owner.**
- **Mutation Processing Within 10 Working Days.**
- **Exemption on Previous DHA Mutation Fee.**

Under One Roof to Regulate Revenue Flow from All Property Owners, Withholding Mutation Cases due to uncalled for issues.

Whereas CBC has Already took Early initiative to Open Tax Payer Facilitation Section for Smooth, Fast Process instead Punishing Like me Charging Exorbitant, illogical Rate of 9000/- Sqft and Contrary to FBR Valuation Rate of Basement @1800/ Sqft.

FBR, CBC, MEO, DHA are Federal Entities and I believe CBC Should Seek FBR Policy Comment for Valuation Purposes and Harmonization of Mutation Policy Processing as MEO, DHA are integral Part of the Mechanism.

I look forward your kind Patronage, Entrepreneurship and Relief Reply to the Undersigned FBR Active Tax Payer Since 2004.

Thanking you in Anticipation.

Yours Faithfully

ABDUL HAMEED CHAUDHARY
S/O. CHAUDHHARY AKBER ALI
R/o. House No.37-C, 12th Commercial Street,
Phase-II-Ext, DHA, Karachi
CNIC No.34603-2346345-3

Encls:-

1. FBR SRO. 144 (I) Islamabad dt 11-2-2025 is 1800 as per Clause (K) Page 1 of the Notification:
2. Photocopy of Sub Lease dated 18/02/2025
3. Transfer Tax Challan dated 15/09/2026
4. DHA CMC Leaflet
5. Copy of CNIC