

159(1) / 231B (Order to grant / refuse reduced rate of withholding on Registration of Motor Vehicle)
Name: INSTITUTE OF BUSINESS ADMINISTRATION

Registration No 2702440

Address: University Enclave, Main Campus University Road
Karachi, Gulshan-e-Iqbal, Karachi East Gulshan Town

Tax Year : 2025

Period : 01-Jul-2024 - 30-Jun-2025

Contact No: 00923012522552

Medium : Online

Due Date : 09-Jul-2024

Valid Upto : 30-Jun-2025

Document Date 09-Jul-2024


100000200372199

An application was e-filed on Iris by The Institute of Business Administration, Karachi (IBA) requesting for an exemption certificate against withholding tax on registration of motor vehicle under section 159(1) /231B of the Income Tax Ordinance, 2001 (the Ordinance).

2. Taxpayer's application has been considered in view of the facts of the case, previous history of the case, documents attached with the online application.

3. The applicant taxpayer is the Non-Profit Organization (NPO) duly approved under section 2(36)(c) of the Ordinance for the Tax Year 2025 through order bearing Iris barcode 100000200369970 dated 09.07.2024. Moreover, the taxpayer also enjoys exemption under clause (126) of Part 1 of the Second Schedule to the Income Tax Ordinance, 2001.

4. The contents of the application have been considered and found satisfactory; accordingly, the exemption certificate merits consideration.

5. Therefore, in exercise of the powers conferred upon me under Section 159(1)(a) of Income Tax Ordinance 2001, it is hereby ordered that no tax under section 231B of the income Tax Ordinance 2001 be deducted/collected in respect of above-mentioned university.

6. Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government Treasury. This exemption certificate is valid up to the date mentioned above unless cancelled or revoked earlier.

Withholding Tax				
Description	Code			Rate
Motor Vehicle Registration Fee u/s 231B(1)	64100301	0		0
Motor Vehicle Transfer Fee u/s 231B(2)	64100302	0		0
Motor Vehicle Sale u/s 231B(3)	64100303	0		0
Motor Vehicle Registration Fee u/s 231B(1) (Without Engine Capacity)	64100310	0		0
Motor Vehicle Registration Fee u/s 231B(2) Without Engine Capacity	64100308	0		0
Motor Vehicle Sale u/s 231B(3) (Without Engine Capacity)	64100309	0		0
Motor Vehicle Registration Fee u/s 231B (1A) (Non-ATL @ 4%)	64100304	0		0
Motor vehicle registration by person who has not purchased vehicle from local manufacturer u/s 231B(2A)	64100306	0		0

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Withholding Tax				
Description	Code			Rate
Motor vehicle registration fee u/s 231B(2A)	64100307	0		0
Motor Vehicle Registration Fee u/s 231B(1) (2001cc to 2500cc)	64100311	0		0
Motor Vehicle Registration Fee u/s 231B(1) (2501cc to 3000cc)	64100312	0		0
Motor Vehicle Registration Fee u/s 231B(1) (Above 3000cc)	64100313	0		0

Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	2(36)(c) Order approval to Non-Profit Organization) Jun 2024.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	165(1) Statement Jan 24 to Mar 24.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	Act Old.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	certificate against charitable donations NPO.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	PCP Certificate 2027.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	114(1) (Return of Income filed voluntarily for complete year)_2023 - 2023-12-31T181050.234.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	Audit Report Signed - IBA June 30 2022.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	NPO order 2006.pdf
Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle)	Part 1 Second Schedule Exemption 126.pdf

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Najeebullah
Commissioner
Inland Revenue, ZONE-I
LTO
KARACHI

CC

1 9030678

DIRECTORATE OF EXCISE TAXATION &
NARCOTICS CONTROL (ADMN/MVR) KARACHI

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