

159(1) / 234 (Order to grant / refuse reduced rate of withholding with Motor Vehicle Tax)

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:	2027
Contact No.:	00923012522552	Period:	01-Jul-2026 - 30-Jun-2027
	 100000279936122	Medium:	Online
		Due Date:	30-Jun-2026
		Valid Upto:	30-Jun-2027
		Document Date:	30-Jun-2026
		Registration Status:	Company

An application was e-filed on Iris by The Institute of Business Administration, Karachi (IBA) requesting for an exemption certificate against withholding tax on motor vehicle tax under section 159(1)/234 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 2026 through order bearing Iris barcode 100000244969932 dated 03.07.2025 valid till 30.06.2029. 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 234 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			Reduced Rate
Goods Transport Public Vehicle Tax u/s 234	64130001	0		0
Passenger Transport Public Vehicle Tax u/s 234	64130002	0		0
Private Vehicle Tax u/s 234	64130003	0		0

Attributes

Attribute	Value
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Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	149 Annual 2024-25.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	165 Annual Jul 24 to Jun 25.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	Annual Return 2025.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	PCP Certificate 2027.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	159(1) 234 Motor Vehicle Tax Valid Till 30th June 2026.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	2(36)(c) Order to grant approval to Non-Profit Organization Upto Jun 2029.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	165(1) Statement Jan 26 to March 26.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	Act Old.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	certificate against charitable donations NPO.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	Financial Statement 2024-25.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	NPO order 2006.pdf
Evidence with 159(1) / 234 (Application for reduced rate of withholding with Motor Vehicle Tax)	Part 1 Second Schedule Exemption 126.pdf

Nisar Ahmed Burki
Commissioner
Inland Revenue, ZONE-I
LTO
KARACHI

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EXCISE TAXATION AND NARCOTICS CONTROL
DEPARTMENT

OFFICE OF THE, EXCISE TAXATION
AND NARCOTICS CONTROL OFFICER
NAUSHERO FEROZE, Naushero Feroze
Naushero Feroze