

159(1) / 236CB (Order to grant / refuse reduced rate of withholding on Function / Gathering)

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
		Period:	01-Jul-2026 - 30-Jun-2027
Contact No.:	00923012522552	Medium:	Online
	 100000279937014	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 function / gathering under section 159(1)/236CB 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 236CB 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
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407	10		0
Functions / Gatherings Charges u/s 236D	64150401	5		

Attributes

Attribute	Value
Decision	Granted / Accepted

159(1) / 236CB (Order to grant / refuse reduced rate of withholding on Function / Gathering)

Name: INSTITUTE OF BUSINESS ADMINISTRATION
Address: University Enclave, Main Campus University Road
Karachi, Gulshan-e-Iqbal, Karachi East Gulshan Town

Contact No.: 00923012522552



100000279937014

Registration No.: 2702440
Tax Year: 2027
Period: 01-Jul-2026 - 30-Jun-2027
Medium: Online
Due Date: 30-Jun-2026
Valid Upto: 30-Jun-2027
Document Date: 30-Jun-2026
Registration Status: Company

Attachments

Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)

Act Old.pdf
NPO order 2006.pdf
Part 1 Second Schedule Exemption 126.pdf
Financial Statement 2024-25.pdf
159(1) 236 CB Function Gathering Valid Till 30th June 2026.pdf
2(36)(c) Order to grant approval to Non-Profit Organization Upto Jun 2029.pdf
165 Annual Jul 24 to Jun 25.pdf
149 Annual 2024-25.pdf
PCP Certificate 2027.pdf
165(1) Statement Jan 26 to March 26.pdf
Annual Return 2025.pdf
certificate against charitable donations NPO.pdf

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

CC

1	0711616	PEARL CONTINENTAL HOTELS (PRIVATE) LIMITED	61/A 3rd Floor Saudi Pak Tower Jinnah Avenue
2	1200842800782	AVARI TOWERS KARACHI	HOTEL AVARI TOWERS---

159(1) / 236CB (Order to grant / refuse reduced rate of withholding on Function / Gathering)

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
	 100000279937014	Medium:	Online
		Due Date:	30-Jun-2026
		Valid Upto:	30-Jun-2027
		Document Date:	30-Jun-2026
		Registration Status:	Company