

159(1) / 236 (Order to grant / refuse reduced rate of withholding on Phone Bill)**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

100000200372139

An application was e-filed on Iris by The Institute of Business Administration, Karachi (IBA) requesting for an exemption certificate against withholding tax on phone bill under section 159(1)/236 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 236 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
Telephone Bill u/s 236(1)(a)	64150001	0		0
Cellphone Bill u/s 236(1)(a)	64150002	0		0
Prepaid Telephone Card u/s 236(1)(b)	64150003	0		0
Phone Unit u/s 236(1)(c)	64150004	0		0

Attributes

Attribute	Value
Decision	Granted / Accepted

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Attachments

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)

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2(36)(c) Order approval to Non-Profit Organization)
Jun 2024.pdf

165(1) Statement Jan 24 to Mar 24.pdf

Phone Bill Internet us 159(1) 236 valid till 30 Jun
2024.pdf
Act Old.pdf

certificate against charitable donations NPO.pdf

NPO order 2006.pdf

Part 1 Second Schedule Exemption 126.pdf

PCP Certificate 2027.pdf

114(1) (Return of Income filed voluntarily for
complete year)_2023 - 2023-12-31T181050.234.pdf

Audit Report Signed - IBA June 30 2022.pdf

Najeebullah
Commissioner
Inland Revenue, ZONE-I
LTO
KARACHI

CC

1	1144513	LINKDOTNET PAKISTAN (PRIVATE) LIMITED	3rd Floor, 2-B, IBC Building, F-8 Mark Islamabad Islamabad Urban
2	2397565	WATEEN TELECOM LIMITED	Main Walton Road, Opposite Bab-e- Pakistan, Walton Cantt, Lahore Cantonment

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SUPERNET LIMITED

75 EAST, INSTAPHONE PLAZA, BLU
AREA FAZAL-E-HAQ ROAD, Islamab
Islamabad Urban