

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

**Name:** INSTITUTE OF BUSINESS ADMINISTRATION  
**Address:** University Enclave, Main Campus University  
Road Karachi, Gulshan-e-Iqbal, Karachi East  
Gulshan Town  
**Contact No:** 00923012522552



**Registration No** 2702440  
**Tax Year :** 2022  
**Period :** 01-Jul-2021 - 30-Jun-2022  
**Medium :** Online  
**Due Date :** 18-Jan-2022  
**Valid Upto :** 30-Jun-2022  
**Document Date** 18-Jan-2022

In exercise of the powers conferred on me under Section 159(1)(a) of Income Tax Ordinance 2001, it is hereby ordered that no tax under the captioned section be deducted/collected in respect of above mentioned public sector university as its income is exempt from tax under clause (126) of Part-I of the Second Schedule to the Income Tax Ordinance 2001.

Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government Treasury.

This certificate is valid upto 30-06-2022 unless revoked/cancelled.

<b>Withholding Tax</b>				
<b>Description</b>	<b>Code</b>			<b>Rate</b>
Telephone Bill u/s 236(1)(a)	64150001	0	0	0
Cellphone Bill u/s 236(1)(a)	64150002	0	0	0
Prepaid Telephone Card u/s 236(1)(b)	64150003	0	0	0
Phone Unit u/s 236(1)(c)	64150004	0	0	0

**Attributes**

<b>Attribute</b>	<b>Value</b>
Decision	Granted / Accepted

**Attachments**

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Order Self Assesment 2020.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	NPO order 2006.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Revise Annual Return 19-20.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	236(c) NPO Certificate Jul 20 to Dec 20.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Declaration2702440.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	159(1) 236 (Order to grant refuse reduced rate of withholding on Phone Bill).pdf

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Act Old.pdf  
certificate against charitable donations NPO.  
pdf  
Final Audited 19-20.pdf  
PCP Certificate Nov 20 to Nov 2023.pdf  
Order2702440 (48) 122B.pdf

**Zulfiqar Ali Syed**

Commissioner (Enforcement)  
Inland Revenue, -II  
LTO KARACHI, PRC TOWERS 32-A LALAZAR MT KHAN ROAD  
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 Cantonement
3	1218252	WORLDCALL INTERNET SOLUTIONS (PV) LIMITED	103-C-II GULBERG III
4	0801599	PAKISTAN TELECOMMUNICATION COMPANY LIMITED	PTCL, HEAD QUARTER, ZERO POIN G-8/4,, Islamabad Islamabad Urban