

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 : 2023
Period : 01-Jul-2022 - 30-Jun-2023
Medium : Online
Due Date : 07-Jul-2022
Valid Upto : 31-Dec-2022
Document Date 07-Jul-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 up to 31/12/2022 unless revoked/cancelled.

Withholding Tax				
Description	Code			Rate
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

Attribute	Value
Decision	Granted / Accepted

Attachments

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)	Act Old.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	PCP Certificate Nov 20 to Nov 2023.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Part 1 Second Schedule Exemption 126.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	certificate against charitable donations NPO.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	165(1) (Statement Mar 22).pdf

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Attachments

withholding on Phone Bill)	165(1) (Statement Mar 22).pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	FA 2021.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	120 order 2021.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)	Annual Return 20-21.pdf

Hammal Baloch

Commissioner (Enforcement)
Inland Revenue, -II
LTO KARACHI, PRC TOWERS 32-A LALAZAR MT KHAN ROAD
KARACHI

CC

1	1218252	WORLDCALL INTERNET SOLUTIONS (PV) LIMITED	103-C-II GULBERG III
2	1144513	LINKDOTNET PAKISTAN (PRIVATE) LIMITED	3rd Floor, 2-B, IBC Building, F-8 Mark Islamabad Islamabad Urban
3	87600003381	- PAKISTAN MOBILE COMMUNICATION	
4	0801599	PAKISTAN TELECOMMUNICATION COMPANY LIMITED	PTCL, HEAD QUARTER, ZERO POIN G-8/4,, Islamabad Islamabad Urban
5	2397565	WATEEN TELECOM LIMITED	Main Walton Road, Opposite Bab-e- Pakistan, Walton Cantt, Lahore Cantonment