

**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 :** 19-Jan-2023  
**Valid Upto :** 30-Jun-2023  
**Document Date** 19-Jan-2023

In exercise of the powers conferred by section 159(1)(c) 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 NPO as defined in section 2(36) read with section 100C of the Income Tax Ordinance, 2001 as it is entitled for tax credit equal to one hundred percent of the tax payable including minimum and final taxes.

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 w.e.f. 19th Jan, 2023 till 30th June, 2023 unless cancelled or revoked earlier

<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)	NPO order 2006.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)	certificate against charitable donations NPO.pdf

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**Attachments**

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)	Annual Return 20-21.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)	236(c) NPO Certificate Jul 20 to Dec 20.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	165(1) Statement Jul 22 to Sep 22.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	120 order 2021.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 Cantonement