

**159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)**

**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-Jan-2022 - 30-Jun-2022  
**Medium :** Online  
**Due Date :** 26-Jan-2022  
**Valid Upto :** 30-Jun-2022  
**Document Date** 26-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>
Payment for Goods u/s 153(1)(a) @4%	64060008	0	0	100
Payment for Services u/s 153(1)(b) @8%	64060166	0	0	0
Advance tax on persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905	0	0	100

**Attributes**

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

**Attachments**

Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Order2702440 (48) 122B.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	PCP Certificate Nov 20 to Nov 2023.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	236(c) NPO Certificate Jul 20 to Dec 20.pdf
Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)	Act Old.pdf

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Services us 153 valid till 31st Dec 2021.pdf  
certificate against charitable donations NPO.pdf  
Order Self Assesment 2020.pdf  
Final Audited 19-20.pdf  
NPO order 2006.pdf  
Revise Annual Return 19-20.pdf  
Declaration2702440.pdf

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

*This is a generic exemption order, and it does not require any party additions; this order is applicable to all withholding agents.*