


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:	2026
Contact No.:	00923012522552	Period:	01-Jul-2025 - 30-Jun-2026
	 100000245079951	Medium:	Online
		Due Date:	03-Jul-2025
		Valid Upto:	30-Jun-2026
		Document Date:	03-Jul-2025
		Registration Status:	Company

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 2026 through order bearing Iris barcode 100000244969932 dated 03.07.2025. 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	15		0
Cellphone Bill u/s 236(1)(a)	64150002	15		0
Prepaid Telephone Card u/s 236(1)(b)	64150003	15		0
Phone Unit u/s 236(1)(c)	64150004	15		0
Internet Bill u/s 236(1)(d) @ 15%	64150005	15		0
Prepaid Internet card u/s 236(1)(e) @ 15%	64150006	15		0

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Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

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)	IBA TY 2024 Submitted Return - Revised return.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	165(7) Annual statement Jul 23 to Jun 24.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	149 (Annual Statement of withholding taxes filed voluntarily Jul 23 to Jun 24.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	159(1) 236 Phone Bill Internet Valid Till 30th June 2025.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)	Part 1 Second Schedule Exemption 126.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	PCP Certificate 2027.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Signed Audited Accounts 2024.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Statement 165(1) Jan to Mar 25.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Act Old.pdf

Najeebullah
Commissioner
Inland Revenue, ZONE-I
LTO
KARACHI



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Address: University Enclave, Main Campus University Road
Karachi, Gulshan-e-Iqbal, Karachi East Gulshan Town

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CC			
1	1532592	SUPERNET LIMITED	75 EAST, INSTAPHONE PLAZA, BLU AREA FAZAL-E-HAQ ROAD, Islamab Islamabad Urban
2	2397565	WATEEN TELECOM LIMITED	Main Walton Road, Opposite Bab-e- Pakistan, Walton Cantt, Lahore Cantonement