

159(1) / 236CB (Order to grant / refuse reduced rate of withholding on Function / Gathering)

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
	 100000245080396	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 function / gathering under section 159(1)/236CB 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 236CB 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
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407	10		0
Functions / Gatherings Charges u/s 236D	64150401	5		

Attributes

Attribute	Value
Decision	Granted / Accepted

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Attachments

Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)
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IBA TY 2024 Submitted Return - Revised return.pdf
Signed Audited Accounts 2024.pdf
2(36)(c) Order to grant approval to Non-Profit Organization Upto Jun 2025.pdf
NPO order 2006.pdf
Part 1 Second Schedule Exemption 126.pdf
Act Old.pdf
149 (Annual Statement of withholding taxes filed voluntarily Jul 23 to Jun 24.pdf
165(7) Annual statement Jul 23 to Jun 24.pdf
Statement 165(1) Jan to Mar 25.pdf
certificate against charitable donations NPO.pdf
PCP Certificate 2027.pdf


Najeebullah
Commissioner
Inland Revenue, ZONE-I
LTO
KARACHI

CC

1	4250087	MOVENPICK TRAVEL & TOURS (PVT.) LIMITED	SHOP NO. B3, B4, SHAMS PLAZA, S 12, BLOCK B, Karachi Central North Nazimabad Town
2	0709796	AVARI HOTELS (PVT.) LIMITED	Beach Luxury, Hotel, M.T. Khan Road



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