

159(1) / 155 (Order to grant / refuse reduced rate of withholding on Rent)

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 155 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

| Withholding Tax | | | | |
|--------------------------|----------|---|---|------|
| Description | Code | | | Rate |
| Rent of Property u/s 155 | 64080001 | 0 | 0 | 0 |

Attributes

| Attribute | Value |
|-----------|--------------------|
| Decision | Granted / Accepted |

Attachments

| | |
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| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | PCP Certificate Nov 20 to Nov 2023.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | Part 1 Second Schedule Exemption 126.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | 165(1) Statement Jul 22 to Sep 22.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | 120 order 2021.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | NPO order 2006.pdf |

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Attachments

| | |
|--|--|
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | FA 2021.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | certificate against charitable donations NPO.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | Annual Return 20-21.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | Act Old.pdf |
| Evidence with 159(1) / 155 (Application for reduced rate of withholding on Rent) | 236(c) NPO Certificate Jul 20 to Dec 20.pdf |

Hammal Baloch

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

CC

| | | |
|---|--------------------------------------|--|
| | GLAXO SMITHKLINE PAKISTAN LIMITED | 1, GSK Plot# 35 & 36, Skyes Building, West Wharf, Karachi, WEST WHARF DOCKYARD ROAD KARACH,74000,PAKISTAN, WEST WHARF SITE, KARACHI WEST, WEST WHARF SITE, Karachi West |
| 1 | 0710501 | |
| | ABBOTT LABORATORIES PAKISTAN LIMITED | Landhi, Opposite Radio Pakistan, Transmission Centre, Hyderabad Road Landhi, Karachi West |
| 2 | 1347561 | |
| | ATLAS BATTERY LIMITED | D/181, CENTRAL AVENUE, SITE, Karachi West Site Town |
| 3 | 0709770 | |
| | UNILEVER PAKISTAN LIMITED | 1, AVARI PLAZA FATIMA JINNAH ROAD, AVARI PLAZA FATIMA JINNAH ROAD, Karachi East Jamshed Town |
| 4 | 0912725 | |