

159(1) / 235 (Order to grant / refuse reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)

Name: THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN
Address: G-31, Chartered Accountants Avenue, Kehkashan, Clifton Block 8, Karachi South Saddar Town
Contact No.: 00923472534326

Registration No.: 2723557
Tax Year: 2026
Period: 01-Jul-2025 - 30-Jun-2026
Medium: Online
Due Date: 05-Sep-2025
Valid Upto: 30-Jun-2026
Document Date: 05-Sep-2025
Registration Status: Company



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 235 of the Income Tax Ordinance 2001 be deducted/collected on account supply of electricity in respect of above mentioned NPO as defined in section 2(36)(c) 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.

This exemption certificate is valid upto 30.06.2026 unless cancelled or revoked earlier.

Tax already deducted before issuance of this certificate is to be deposited in the Federal Government treasury and is not to be refunded.

Withholding Tax				
Description	Code			Rate
Electricity Bill of Commercial Consumer u/s 235	64140001	0		0
Electricity Bill of Industrial Consumer u/s 235	64140002	0		0

Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Approval section 58(3) (1).pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Submitted Income Tax Return TY 2024.pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Quarterly Withholding Statement from 01-Jul-2024 - 30-Sep-2024.pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Quarterly Withholding Statement from 01-Oct-2024 - 31-Dec-2024.pdf

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Contact No.: 00923472534326

100000250074306

Registration No.: 2723557
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Attachments

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Financial statements ICAP TY 2024.pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Order DT 13-08-2024 - 2(36)(c).pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) PCP Certificate.pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Quarterly Withholding Statement from 01-Jan-2025 - 31-Mar-2025.pdf

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer) Order DT 13-08-2024 - 235.pdf

Rizwan Memon

Commissioner
Inland Revenue, ZONE-II
CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK
KARACHI

CC

1	3048930	FAISALABAD ELECTRIC SUPPLY COMPANY	FINANCE DIRECTOR OFFICE ABDULLAHPUR CANAL ROAD
2	2972920	GUJRANWALA ELECTRIC POWER COMPANY LIMITED	565-A,MODEL TOWN
3	9999999	ANY OTHER ELECTRIC COMPANY	Pakistan
4	0800595	THE HUB POWER COMPANY LIMITED	9th Floor, Ocean Tower, G3, Block 9, Clifton, Karachi South
5	3801689	SUKKUR ELECTRIC POWER COMPANY LIMITED	OFFICE ADDRESS, CHIEF EXECUTIVE OFFICER SEPCO, Sukkur Sukkur
6	3011207	MULTAN ELECTRIC POWER COMPANY LIMITED	MEPCO,, MEPCO Complex,, Khanew Road,, Multan Cantt. Shah Rukn E Ala

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Contact No.:	00923472534326	Period:	01-Jul-2025 - 30-Jun-2026
	 100000250074306	Medium:	Online
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		Registration Status:	Company

CC

6	3011207	MULTAN ELECTRIC POWER COMPANY LIMITED	Town
7	1543137	K-ELECTRIC LIMITED	PLOT NO.39-B, K-E HOUSE, SUNSE BOULEVARD, DHA PHASE-II, Karachi South Saddar Town
8	3016682	M/S HYDERABAD ELECTRIC SUPPLY COMPANY LIMITED	WAPDA OFFICES COMPLE WAPDA OFFICES COMPLEX, HUSSAINABAD HYDERABAD
9	2748840	ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED	IESCO HEAD OFFICE, STREET NO. SECTOR G-7/4, Islamabad
10	3041094	LAHORE ELECTRIC SUPPLY COMPANY LIMITED	22-A QUEENS ROAD
11	3044052	QUETTA ELECTRIC SUPPLY COMPANY LIMITED	Finance directorate, QESCO Head Quarter, Zarghoon Road, Quetta Zarghoon Town
12	2228080	PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED	WAPDA HOUSE, SHAMI ROAD, PESHAWAR, Peshawar Peshawar