

**159(1) / 231B (Order to grant / refuse reduced rate of withholding on Registration of Motor Vehicle)****Name:** THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN**Registration No** 2723557**Address:** G-31, Chartered Accountants Avenue, Kehkashan,  
Clifton Block 8, Karachi South Saddar Town**Tax Year :** 2024**Period :** 01-Jul-2023 - 30-Jun-2024**Contact No:** 00923212137185**Medium :** Online**Due Date :** 17-Jul-2023**Valid Upto :** 30-Jun-2024**Document Date** 17-Jul-2023

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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 231B of the Income Tax Ordinance 2001 be deducted/collected on account of Registration of Motor Vehicle 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 31/12/2023 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.

<b>Withholding Tax</b>				
Description	Code			Rate
Motor Vehicle Registration Fee u/s 231B(1)	64100301	0	0	0
Motor Vehicle Transfer Fee u/s 231B(2)	64100302	0	0	0
Motor Vehicle Sale u/s 231B(3)	64100303	0	0	0

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

- |  |  |
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| Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle) | 2. Annual-Report-2022.pdf                        |
| Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle) | 4. Quarterly Statement July-2022 to Sep-2022.pdf |
| Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle) | 5. Quarterly Statement Oct-2022 to Dec 2022.pdf  |
| Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle) | 6. Quarterly Statement Jan-2023 to Mar 2023.pdf  |
| Evidence with 159(1) / 231B (Application for reduced rate of withholding on Registration of Motor Vehicle) | 8. PCP Certificate.pdf                           |

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1. Approval section 58(3) (1).pdf

7. NPO approval till June.30.2023.pdf

Exemption Certificate Us 231B Valid Till  
30.06.2023.pdf

3. Submitted Return TY 2022.pdf

**Naib Ali Pathan**Commissioner  
Inland Revenue, ZONE-II  
CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK  
KARACHICC

1	9051100	EXCISE AND TAXATION DEPARTMENT . UNITED AUTO INDUSTRIES (PRIVATE) LIMITED	1 KM OFF MULTAN ROAD, RADHA KISHAN ROAD, PHOOL NAGAR BHA PHAIRU, Kasur Kasur
2	2916756		Dewan Centre, 3-A, Lalazar, Beach H Road, Karachi West
3	1056391	DEWAN FAROOQUE MOTORS LIMITED	
4	9051102	SECRETARY OFFICE (EXCISE AND TAXATION), N.W.F.P. .	
5	0801063	ATLAS HONDA LIMITED	1, Mcleod Road, Lahore, Lahore
6	0712837	PAK SUZUKI MOTOR COMPANY LIMITED	DSU-13, Pakistan Steel Industrial Esta Bln Qasim, Karachi East
7		United Motorcycles UNITED MOTORS (PVT.) LIMITED	Pakistan 75-E, MOULANA SHAUKAT ALI ROA JOHAR TOWN, LAHORE, Lahore Iqb Town
8	0096303		
9	0829237	HONDA ATLAS CARS LIMITED	43 KM, Multan Road, Lahore Iqbal To

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10	1551776	KARAKORAM MOTORS (PRIVATE) LIMITED	9-C 13TH COMMERCIAL STREET PHASE II (EXT) Defence Housing Authority Phase II Ext.
11	9519467	SUZUKI RAVI MOTORS	Plot No.182, Main Bund Road, , Lahor
12	2796964	AL-HAJ FAW MOTORS (PRIVATE) LIMITED	N.C. 340, Survey No. 523 & 551, Main National Highway, Zulfiqarabad, Bin Qasim, Karachi West Site Town
13	9041503	EXCISE AND TAXATION, BALOCHISTAN .  KIA MOTORS CORPORATION	MODEL TOWN, , , Quetta Zarghoon Town A.R. A.F.FERGUSON AND CO, CHARTERED ACCOUNTANTS STAT LIFE BUILDING NO. 1-C, I.I. CHUNDRIGAR ROAD KARACHI, Kar South Saddar Town
14	8181195	EXCISE AND TAXATION DEPARTMENT ICT ISLAMABAD	PLOT NO 35, MAIN DOUBLE ROAD SECTOR, H-9, Islamabad Islamabad Urban
15	9010379	Ravi Motorcycles (Piaggio) LUCKY MOTOR CORPORATION LIMITED	Pakistan Arabian Sea Country Club Road, Bin Qasim Industrial Park (SEZ), Pakistan Steel Mills, Bin Qasim Town, Malir Bin Qasim Town
16	7357373	YAMAHA MOTOR PAKISTAN PRIVATE LIMITED	Sector AA, Plot # 01-07 Bin Qasim Industrial Park, Steel Bin Qasim Town Karachi - 75020,, Malir Bin Qasim Tow
17	4135514	DYL MOTORCYCLES LIMITED	Shop No. 4, Al-Rasheed Building, Shahrah-e-Liaquat, Saddar, Karachi South Saddar Town
18	0507432	INDUS MOTOR COMPANY LIMITED	Plot No. N. W. Z/1/P-1, Port Qasim Authority, Karachi, Malir Bin Qasim To
19	0676546	EXCISE AND TAXATION, PUNJAB	2-A, FARIDKOT ROAD, LAHORE, Lah Data Gunj Bukhsh Town
20	9021900	HYUNDAI NISHAT MOTOR (PVT.) LIMITED	1-B AZIZ AVENUE, CANAL BANK, GULBERG-V, Lahore Gulberg Town
21	7432849	Pak Suzuki Motorcycles	Pakistan
22			
23			

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