

**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**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 :** 11-Jan-2024**Valid Upto :** 30-Jun-2024**Document Date** 11-Jan-2024

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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 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 30/06/2024 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	0
Electricity Bill of Industrial Consumer u/s 235	64140002	0	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)

2. Annual-Report-2022.pdf

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

5. Quarterly Withholding Statement July-2023 to September-2023.pdf

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

Bye-Laws1983.pdf

Evidence with 159(1) / 235 (Application for reduced rate of

ICAP Ordinance.pdf

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**Attachments**

withholding on Electricity Bill of Commercial / Industrial Consumer)	ICAP Ordinance.pdf
Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	NPO Certificate and Members Details.pdf
Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	3. Submitted Return TY 2022.pdf
Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	Exemption certificate valid till 31.12.2023.pdf
Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	1. Approval section 58(3) (1).pdf
Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	4. PCP Certificate.pdf
Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)	NPO approval till 31 December 2023.pdf

**Sardar Temur Khan Durrani**

Commissioner

Inland Revenue, ZONE-II

CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK  
KARACHI

**CC**

1	3801689	SUKKUR ELECTRIC POWER COMPANY LIMITED	OFFICE ADDRESS, CHIEF EXECUTIVE OFFICER SEPCO, Sukkur Sukkur
2	9999999	ANY OTHER ELECTRIC COMPANY	Pakistan
3	3011207	MULTAN ELECTRIC POWER COMPANY LIMITED	MEPCO,, MEPCO Complex,, Khanewal Road,, Multan Cantt. Shah Rukn E Alaui Town

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CC

4	0800595	THE HUB POWER COMPANY LIMITED	9th Floor, Ocean Tower, G3, Block 9, Clifton, Karachi South
5	2748840	ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED	IESCO HEAD OFFICE, STREET NO. SECTOR G-7/4, Islamabad
6	3044052	QUETTA ELECTRIC SUPPLY COMPANY LIMITED	Finance directorate, QESCO Head Quarter, Zarghoon Road, Quetta Zarghoon Town
7	3048930	FAISALABAD ELECTRIC SUPPLY COMPANY	FINANCE DIRECTOR OFFICE ABDULLAHPUR CANAL ROAD
8	2228080	PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED	WAPDA HOUSE, SHAMI ROAD, PESHAWAR, Peshawar Peshawar
9	3016682	M/S HYDERABAD ELECTRIC SUPPLY COMPANY LIMITED	WAPDA OFFICES COMPLE WAPDA OFFICES COMPLEX, HUSSAINABAD HYDERABAD
10	3041094	LAHORE ELECTRIC SUPPLY COMPANY LIMITED	22-A QUEENS ROAD
11	2972920	GUJRANWALA ELECTRIC POWER COMPANY LIMITED	565-A,MODEL TOWN
12	1543137	K-ELECTRIC LIMITED	PLOT NO.39-B, K-E HOUSE, SUNSE BOULEVARD, DHA PHASE-II, Karachi South Saddar Town