

**159(1) / 236 (Order to grant / refuse reduced rate of withholding on Phone Bill)**

**Name:** THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN

**Address:** G-31, Chartered Accountants Avenue, Kehkashan,  
Clifton Block 8, Karachi South Saddar Town

**Contact No:** 00923212137185



100000184619470

**Registration No** 2723557

**Tax Year :** 2024

**Period :** 01-Jul-2023 - 30-Jun-2024

**Medium :** Online

**Due Date :** 11-Jan-2024

**Valid Upto :** 30-Jun-2024

**Document Date** 11-Jan-2024

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 236 of the Income Tax Ordinance 2001 be deducted/collected on account of telephone bill 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
Telephone Bill u/s 236(1)(a)	64150001	0	0	0
Cellphone Bill u/s 236(1)(a)	64150002	0	0	0
Prepaid Telephone Card u/s 236(1)(b)	64150003	0	0	0
Phone Unit u/s 236(1)(c)	64150004	0	0	0

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)  
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)  
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2. Annual-Report-2022.pdf  
4. PCP Certificate.pdf  
5. Quarterly Withholding Statement July-2023 to September-2023.pdf  
NPO approval till 31 December 2023.pdf

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Exemption certificate valid till 31.12.2023.pdf

NPO Certificate and Members Details.pdf

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

Bye-Laws1983.pdf

ICAP Ordinance.pdf

3. Submitted Return TY 2022.pdf

**Sardar Temur Khan Durrani**

Commissioner

Inland Revenue, ZONE-II

CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK  
KARACHI

**CC**

1	0711579	CMPAK LIMITED	Plot NO. 47, CMPAK Complex, Kuri ro National park area,, Chak Shehzad, Islamabad
2	1218153	NATIONAL TELECOM. CORPORATION	NTC HEADQUARTERS F-5/1 ISLAMABAD
3		Dg Finance Hec, Islamabad	Pakistan
4		Ilsa Solutions	Pakistan
5	2071329	WARID TELECOM (PRIVATE) LIMITED	Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad
6	1268238	WORLDCALL TELECOM LIMITED	Plot No.112-113, Block-S, Quaid e Az Industrial Area, Kot lakhpat, Lahore
7	1215469	LINKDOTNET TELECOM LIMITED	DHQ-3, Kohistan Road, F-8 Markaz, Islamabad Islamabad Urban

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8	Akn Messaging Technologies (PRIVATE) LIMITED	Pakistan
9	2091316 REDTONE TELECOMMUNICATIONS PAKISTAN (PVT.) LIMITED	52W, 3rd Floor Waheed Plaza Blue Area Islamabad, Islamabad
10	Jazz Mobilink	Pakistan
11	1205953 MULTINET PAKISTAN (PRIVATE) LIMITED	1D-203, Sector 30, Korangi Industrial Area, Karachi, Korangi Korangi Town
12	Ufone	Pakistan
13	0660563 CYBER INTERNET SERVICES (PRIVATE) LIMITED	SHOP NO-M-125, 1st FLOOR, ZAM ZAM PLAZA-H-3-J/TOWN, Lahore
14	3155596 FIBER LINK (PRIVATE) LIMITED	SUITE NO. 611 PARK AVENUE SHAHRAH-E-FAISAL BLOCK-VI P.E.C.H.S
15	2782314 WARID TELECOM INTERNATIONAL LLC	301 Dhabi Tower, Hamadan Mohammed Street UAE
16	1955819 LINK DIRECT INTERNATIONAL (PRIVATE) LIMITED	3RD FLOOR RAZIA SHARIF PLAZA SOUTH WEST
17	Comsats Internet Services	Pakistan
18	2214530 M3 TECHNOLOGIES PAKISTAN (PRIVATE) LIMITED	OFFICE NO. 614, 6TH FLOOR, CONTINENTAL TRADE CENTRE, BLOCK-8, CLIFTON, KARACHI, Karachi South
19	7972196 REDTONE DIGITAL SERVICES (PRIVATE) LIMITED	BANGLOW NO D-23, BLOCK 2 KDA SCHEME # 5, CLIFTON KARACHI, Karachi South Saddar Town
20	2397565 WATEEN TELECOM LIMITED	Main Walton Road, Opposite Bab-e-Pakistan, Walton Cantt, Lahore Cantonement
21	9999999 ANY OTHER TELECOM COMPANY	Pakistan
22	0712372 TELECARD LIMITED	FLOOR 7 TH, WORLD TRAVEL CENTRE KHAYABAN e ROOMI 10 ST., CLIFTON Karachi South
23	2086604 WATEEN SOLUTIONS (PRIVATE) LIMITED	4TH FLOOR NEW AURIGA COMPLEX MAIN BOULEVARD GULBERG
24	1293561 LAKSON BUSINESS SOLUTIONS LIMITED	LAKSON SQUARE BUILDING NO-2 SARWAR SHAHEED ROAD ,KARACHI
25	2254821 TRANS WORLD ASSOCIATES (PVT.) LIMITED	6th A Floor, Dolmen City,, Executive Tower, HC-3, Block-4, Marine Drive,

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25	2254821	TRANS WORLD ASSOCIATES (PVT.) LIMITED	Clifton, Karachi South
26	7321668	TILISM TECHNOLOGIES (PVT.) LIMITED	BUSSINESS EXECUTIVE CENTRE, I BLOCK 8 CLIFTON, KARACHI, Kara South Saddar Town
27	2161818	NAYA TEL (PRIVATE) LIMITED	73 E, GD Arcade, Fazal UI Haq Road, Blue Area, Islamabad
28	1161581	PAK TELECOM MOBILE LIMITED	UFONE TOWERS-55C JINNAH AVENUE, BLOCK J, BLUE AREA
29	9011007	HIGHER EDUCATION COMMISSION	HEC, SECTOR, H-9, Islamabad Islamabad Urban
30	5304725	ORIENT EXPRESS LDI (PRIVATE) LIMITED	14-N, SECTOR, F-8 MARKAZ, Islama Islamabad Urban
31	0801599	PAKISTAN TELECOMMUNICATION COMPANY LIMITED	PTCL, HEAD QUARTER, ZERO POIN G-8/4,, Islamabad Islamabad Urban
32	0802694	PAKISTAN MOBILE COMMUNICATIONS LIMITED	Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad
33	2091318	WI-TRIBE PAKISTAN LIMITED	14-N, Street 10, Ayub Market, Sector Islamabad
34	2046004	TELENOR PAKISTAN (PRIVATE) LIMITED	