

**159(1) / 236CB (Order to grant / refuse reduced rate of withholding on Function / Gathering)**

**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



100000190375055

**Registration No** 2723557

**Tax Year :** 2024

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

**Medium :** Online

**Due Date :** 06-Mar-2024

**Valid Upto :** 30-Jun-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 236CB of the Income Tax Ordinance 2001 be deducted/collected on account of function/gathering 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
Functions / Gatherings Charges u/s 236CB (ATL @ 10% / Non-ATL @ 20%)	64150407	0	0	0

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	3. Submitted Return TY 2022.pdf
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	2. Annual-Report-2022.pdf
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	NPO Certificate and Members Details.pdf
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	4. PCP Certificate.pdf
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	Bye-Laws1983.pdf
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	ICAP Ordinance.pdf
Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)	NPO approval till 31 December 2023.pdf

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Evidence with 159(1) / 236CB (Application for reduced rate of withholding on Function / Gathering)  
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1. Approval section 58(3) (1).pdf  
5. Quarterly Withholding Statement July-2023 to September-2023.pdf  
Exemption certificate valid till 31.12.2023.pdf  
Tax Supplementary Bill 2023 Passed by NA.pdf

**Sardar Temur Khan Durrani**

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

**CC**

1	A294167	RAEES MUSHTAQ & SONS (PRIVATE) LIMITED	Hotel Indus, Thandi Sarak, Shahrah-e-Fatima Jinnah, Pakistan
2	1686520	Indus Hotel Hyderabad	Pakistan
3	2796578	Mirpur Regency Hotel	Pakistan
4		Carlton Resort Hotel & Club	Pakistan
5	2895274	EDWARDES COLLEGE	THE MALL, PESHAWAR CANTT., PESHAWAR, Peshawar Peshawar
6	1850221	M/S KARACHI BOAT CLUB	72-A, M. T. Khan Road, Lalazar Colony, Near Beach Luxury Hotel, Karachi., Karachi, Karachi South
7	0709890	BEACH LUXURY HOLDINGS(PRIVATE) LIMITED	MT KHAN ROAD KARACHI
8	2899547	HOTEL ORNATE (PRIVATE) LIMITED	CIVIC CENTER MELODY MARKET G
9	9011016	SUKKUR IBA UNIVERSITY	AIRPORT ROAD
10	4053829	HOTEL AMBASSADOR INN	PLOT # 1-C I & T CENTRE AABPARA SECTOR G-6/1
11	2676363	HOTEL TULIP INN	9-B MAIN BOULEVARD FAISAL TOW

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12	1730119053789	MASOOD SHARAFAT.	DEENS HOTEL COLONY SUNAHAR MASJID ROAD 12 SONEHRY MASJID ROAD
13	3212173	CHENAB CLUB	CLUB ROAD
14	7919866	QASER-E-IQBAL MARQUEE	1 K-M EIMANABAD ROAD, MEHAR TOWN, , Sialkot Sialkot
15	7141477	THE EVENTO INTERNATIONAL	214-A, BLOCK-L MODEL TOWN EXTENSION AREA, LAHORE, Lahore Gulberg Town
16	3982994	HOTEL JAVSON	DEFENCE ROAD ,SIALKOT
17	2544724	THE PUNJAB CLUB LAHORE	3, Danepur road, GOR 1, Lahore
18	7312340	R & Q ENTERPRISES	59-B-1, Tariq Road, Multan, Multan Ca Bosan Town
19	2459920	M/S SHEZA INN(HOTEL,RESTURANT,BANQUET HALL)	KATCHERY CHOWK, ,MULTAN CIT
20		Karachi Marriott Hotel	Pakistan
21	7287050	M/S NEW RIVOLI GUEST HOUSE	HOUSE NO 9E/2, ABDARA ROAD, UNIVERSITY TOWN, Peshawar Peshawar
22	4032712	IMPERIAL HOTEL MANAGEMENT SERVICES (PRIVATE) LIMITED	24, Egerton Road,, Opp. PIA Office, Lahore
23		Royal Palm Golf And Country Club	Pakistan
24	4183274	THE HILTON CITY	OPPOSITE MISSION HOSPITAL, PA ROAD, , Sialkot Sialkot, ,, , Sialkot Sialkot
25	7218110	PRIME EVENT MANAGEMENT	3rd FLOOR BUILDING 3C.22ND COMMERCIAL STREET, PHASE-II, EXTENSION , DHA, KARACHI, Karac South Saddar Town
26	3037732	USMANIA RESTAURANT M/S	UNIVERSITY ROAD
27	3033263	NISHAT HOTELS AND PROPERTIES LIMITED	Emporium Mall - 16M, Emporium Mall 16M Abdul Haque Rd, Johar Town, Lahore, Punjab , Pakistan, Abdul Haq Road, Johar Town, Lahore, Lahore
28	2781972	HOTEL ONE (PRIVATE) LIMITED	House No. 36, Main Agha Khan Road 6/4, Islamabad

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29	7460825	M/S RT SUKKUR HOTEL	NEAR SHAHRUKH PUMP, MILITARY ROAD, SUKKUR, Sukkur Sukkur
30	7412745	GUJRANWALA BUSINESS CENTRE	Opp. Chamber of Commerce Office, T Plaza, G.T.Road, Gujranwala Aroop
31	1513591	M/S INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN	ST-18C, Block 6, Gulshan-e-Iqbal, Karachi East Gulshan Town
32	3187359	SHAH JAHAN BENQUENT HALL	EID GAH CHOWK KHANEWAL ROAD
33	0891255	M/S AMTEK CONSULTING	PLAZA NO. 80 Y BLOCK PHASE 3C DHA
34	2487183	FOUR SEASONS WEDDING AND BANQUET HALLS	34, Queens Road, Mozang, Lahore D Gunj Bukhsh Town
35	0709796	AVARI HOTELS (PVT.) LIMITED	Beach Luxury, Hotel, M.T. Khan Road Karachi South Saddar Town
36	1310639	HOTEL JAWA INTERNATIONAL	Plot No. 3-L I-9 Chowk SECTOR I-9 MARKAZ
37		Pakistan Air Force Museum	Pakistan
38	2469930	Town Wedding Hall	Pakistan
39	1730186472949	ABID ULLAH	., Town Wedding Hall, Old Jamrud Ro University Town, Peshawar Peshawar
40	0656874	HOTEL MARGALA (PRIVATE) LIMITED	1 Kashmir Highway Islamabad
41	1473652	Imperial Banquet & Conference Ha	Pakistan
42	1454138	Laraib Inn Islamabad	Pakistan
43	4053067	ZEE & BEE CATERING (PRIVATE) LIMITED	6 - KM RAIWIND ROAD
44	2839375	SOCIAL WELFARE SERVICES SOCIETY	MASJID, ROAD, SIALKOT CANTT,
45	4396292	RIWAJ MARRIAGE HALL	N/A YOUSAF JAMAL PLAZA MANSEHRA ROAD
46		Sialkot Business & Commerce Center	Pakistan
47	1043183	Saffron Marriage Lawn	Pakistan
48		Saffron Marriage Lawn - Karachi	Pakistan
49		Faisalabad Serena Hotel	Pakistan
50	1346356	Shamim Event Management	Pakistan
51	2515682	PAKISTAN GLOVES MANUFACTURERS AND EXPORTERS ASSOCIATION, SIALKOT.	PGMEA BUILDING KASHMIR ROAD
52	2331631	All Seasons	Pakistan

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53	2482791	Al-Noor Function Hall	Pakistan
54	0674950	M/S SINDH CLUB	ABDULLAH HAROON ROAD
55		DHA Golf Club	Pakistan
56	1851126	SINDH RURAL SUPPORT ORGANIZATION	01, SRSO Complex, Near Taj Petrolue IV Shikarpur Road, Sukkur Sukkur
57		Qaser-e-Iqbal Marquee - Gujranwala	Pakistan
58	4281623	KARACHI SCHOOL FOR BUSINESS & LEADERSHIP	KSBL, NATIONAL STADIUM ROAD, OPP# LIAQUAT NATIONAL HOSPITAL KARACHI, Karachi East Gulshan Tow
59	0709998	CENTRAL ASSOCIATES LIMITED	235 A & B AZIB BHATTI ROAD
60	0206004	The Residency Hotel	Pakistan
61	1309389	Mainland Husnain Pakistan Limited	Pakistan
62	1279897	Quilim Restaurant	Pakistan
63		Dha Central Club	Pakistan
64	2216454	Nadia Catering Company	Pakistan
65		Pakistan Maritime Museum	Pakistan
66		Ramada Hotel	Pakistan
67	2680612	NATIONAL TESTING SERVICE - PAKISTAN	Plot 96, 4, H-8/4, Islamabad
68		The Country Club Pvt Limited - Faisalabad	Pakistan
69		The Hilton City Banquet Hall	Pakistan
70	7108779	FRONTIER FALCONS/HOTEL-ONE	NEAR GILLANI, HOSPITAL, MANSHE ROAD, Abbottabad Abbottabad
71		Grand Marquee Banquet & Gathering	Pakistan
72		United Caterers	Pakistan
73	3986886	IDARA-I NAZRIA-I- PAKISTAN	MADAR E MILLAT PARK, 100-SHAH E QUID E AZAM,
74	0828738	PROGRESSIVE MOTELS & RESORTS (PRIVATE) LIMITED	6, CLUB ROAD, BEST WESTERN HOTEL, Islamabad Islamabad Urban
75	1141810	VENUS PAKISTAN LIMITED	9/1, K-28 Near New Truck Stand, Tran Lyari, Hawksbay Road, Hawksbay Ro Karachi West Kemari Town
76	1693577	UIG (PVT.) LIMITED	P.O. Box 3060, Ramada Plaza Karachi, Star Avenue, Terminal No. 1,,

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76	1693577	UIG (PVT.) LIMITED	International Airport, Karachi East Gulshan Town
77	0818463	TOURISM PROMOTION SERVICES (PAKISTAN) LIMITED	3rd Floor, Kassam Court, Block 5, Clif Karachi South Saddar Town
78	2611528	Balochistan Institute Of Technology	Pakistan
79		Burhani Recreational Park	Pakistan
80	2785897	ALPINE HOTEL & RESORT	MANSEHRA ROAD
81	1361426	AAR & CO	G-6 Civic Centre, Block 10,, Melody Market, Islamabad
82	0710622	HASHWANI HOTELS LIMITED	Hashwani Hotels Limited, Corporate Office, 2nd Floor, PTET House, 3rd R Mauve Area, G-10/4, Islamabad
83		Best Western Hotel Islamabad	Pakistan
84	0822910	PAKISTAN SERVICES LIMITED	1st, Floor, Nespak House, Sector - G- Islamabad
85	1504629	Sistech (Sukkur Inst. Of Sci & Tech	Pakistan
86	1508641	New National Tent Service	Pakistan
87	2172891	BILZ (PRIVATE) LIMITED	76 - ABDALI ROAD
88	0173698	Grace Inn (Guest House)	Pakistan
89	2500191	MUGHAL-E-AZAM BANQUET HALL AND MUGHAL-E- AZAM FORT	10-AIBAK BLOCK NEW GARDEN TO
90		Hotel One - The Mal	Pakistan
91	0808979	Hotel Indus Thandi Sarak	Pakistan
92	1692751	PAKISTAN DEFENCE OFFICERS HOUSING AUTHORITY	2-B, EAST STREET, PHASE 1 DHA, KARACHI
93	0700949	ARABIAN SEA ENTERPRISES LIMITED	MOVENPICK HOTEL MEZZANINE FLOOR CLUB ROAD
94	0709681	ARABIAN SEA COUNTRY CLUB LIMITED	NA-CLASS 98,SURVEY NO.65, DEH BARKAN DEH PIPRI BIN QASIM KARACHI NATIONAL HIGHWAY BIN QASIM
95	1018722	DREAMWORLD LIMITED	DREAMWORLD RESORT, ADJACEN TO BLOCK R, GULHSAN-E-MAYMAF SUPER HIGHWAY, DEH TAISER, KARACHI, Karachi East Gulshan Tow

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96	0660224	The Dynasty Restaurant -Fsb	Pakistan
97	0710629	HAYAT SERVICES PAKISTAN (PVT) LTD. (HOTEL MEHRAN)	Plot No # 228/1 228/2, Hotel Mehran Shahrah-e-Faisal, Karachi, Karachi S
98		Shahjahan Banquet Hall	Paksitan
99	7505096	POSITIVE SOLUTIONS	OFFICE NO 1, OPPOSITE NUST UNIVERSITY GATE 1, KASHMIR HIGHWAY H-13, Islamabad Islamabad Urban
100	0829176	A. A. JOYLAND (PVT.) LIMITED	4th Floor, Sharif Complex, 20-A Gulga Colony Bosan Road, Multan Cantt.
101	2256291	LAHORE REGENCY (PRIVATE) LIMITED	25, Egerton Road, Lahore, Lahore Da Gunj Bukhsh Town
102	4331674	PUBLIC SCHOOL SUKKUR	PUBLIC SCHOOL MILITARY ROAD SUKKUR
103	A218047	ARCTURUS	PLOT NO.222, SECTOR 32-A, P&T HOUSING SOCIETY, KORANGI INDUSTRIAL AREA, Korangi
104	9011800	INDUSTRIES, PRODUCTION AND SPECIAL INITIATIVES DIVISION	322 FERROZPUR RD LAHORE ROAD
105	7262783	Grand Marquee Banquet and Gathering	Pakistan
106	3105478	UNITED CATERING SERVICES	Office No 7 8/A21, Near Rangoon wal Hall, Dhoraji Colony CMCHS, Karachi East Gulshan Town
107	2923506	GARDENIA RESTAURENT & HOTEL	AIRPORT ROAD QUETTA
108	6978690	The Ornat Events	Pakistan
109	0860418	MARINA COMPLEX (PRIVATE) LIMITED	LA-6/A-1 FEDERAL B AREA BLOCK
110		Shahjahani Marrigae Hall & Cater	Paksitan
111	7362562	M/S THE BALLROOM	BHOPATION DEFENCE ROAD,, NEA LAHORE UNIVERSITY,, LAHORE, Lahore Cantonement
112	0711522	PAKISTAN HOTEL DEVELOPERS LIMITED	195/2, Regent Plaza Hotel, Main Shah e-Faisal, Cantonment Board, Karachi South Saddar Town
113	2927352	Hotel Crown Plaza	Pakistan
114	1973663	Fazal Banquet Hall	Pakistan

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115	7501096	Executive Marquees	Pakistan
116	0657096	SHAKIL EXPRESS (PRIVATE) LIMITED	Suit 648, Sector G-6/1-4, Aabpara, Sh Express Building No.1,, Islamabad
117	0786765	PALACE ENTERPRISES (PRIVATE) LIMITED	HOTEL SUNFORT 72/ D - I LIBERTY MARKET GULBERG III
118	2727105	M/S ROYALTON	WEST CANAL ROAD - ABDULLAH P
119	2464163	PAKISTAN SOCIETY FOR TRAINING AND DEVELOPMENT	TC3, 34 Street, Phase 5, Karachi Sou