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

Name: M/S INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN

Address: ST-18C, Block 6, Gulshan-e-Iqbal, Karachi
East Gulshan Town

Contact No.: 00923463210612

100000246610860

Registration No.: 1513591
Tax Year: 2026
Period: 01-Jul-2025 - 30-Jun-2026
Medium: Online
Due Date: 31-Jul-2025
Valid Upto: 30-Jun-2026
Document Date: 31-Jul-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 236 of the Income Tax Ordinance 2001 be deducted/collected on account of withholding on Phone 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 30/06/2026 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
Telephone Bill u/s 236(1)(a)	64150001	15		0
Cellphone Bill u/s 236(1)(a)	64150002	15		0
Prepaid Telephone Card u/s 236(1)(b)	64150003	15		0
Phone Unit u/s 236(1)(c)	64150004	15		0
Internet Bill u/s 236(1)(d) @15%	64150005	15		0
Prepaid Internet card u/s 236(1)(e) @15%	64150006	15		0

Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Order1513591 (11)-236-2025.pdf

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

CC

1	4233984	EBOUND SERVICES	30-C, LANE 12,, NISHAT COMMERC PHASE VI,, DEFENCE HOUSING AUTHORITY, Karachi South Saddar Town
2	2161818	NAYA TEL (PRIVATE) LIMITED	73 E, GD Arcade, Fazal Ul Haq Road, Blue Area, Islamabad
3	1205953	MULTINET PAKISTAN (PRIVATE) LIMITED	ID 27, SECTOR-30, S.I.T.E KORANG Korangi Korangi Town
4	1244231	WEB SOFT	309 MARINE POINT D/C/I BLOCK 9 KEHKASHAN CLIFTON
5	2753218	VALUE FIRST MESSAGING (SMC-PRIVATE) LIMITED	F-11, 4th Gizri Street, Phase-IV, D.H.A Karachi South Saddar Town
6	0802694	PAKISTAN MOBILE COMMUNICATIONS LIMITED	Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad
7	3155596	FIBER LINK (PRIVATE) LIMITED	SUITE NO. 611 PARK AVENUE SHAHRAH-E-FAISAL BLOCK-VI P.E.C.H.S
8	9012002	NATIONAL TELECOMMUNICATION CORPORATION (NTC)	
9	4378825	SECUREBEANS	Office no. 103,, Block A, 1st Floor,, Se Breeze Plaza, Shahrah e Faisal, Kara South Saddar Town
10	2888857	FARIYA NETWORKS (PRIVATE) LIMITED	PLOT NO: SB-25, SHAHES CENTER,13/C, UNIVERCITY ROAD,GULSHAN-E-IQBAL, Karachi E
11	1215469	LINKDOTNET TELECOM LIMITED	DHQ-3, Kohistan Road, F-8 Markaz, Islamabad Islamabad Urban

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CC

12	8927836	A2Z CREATORZ (PRIVATE) LIMITED	BUILDING NO 64 C 2ND FLOOR, 21s COMMERCIAL STREET PHASE II, E DHA KARACHI, Karachi South Sadda Town