

**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:**



**Registration** 2723557

**Tax Year :** 2020

**Period :** 01-Jul-2019 - 30-Jun-2020

**Medium :** Online

**Due Date :** 21-Jan-2020

**Valid Upto :** 30-Jun-2020

**Document** 21-Jan-2020

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 in respect of above mentioned NPO as defined in section 2(36) 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 certificate is applicable from 01/01/2020 and valid upto 30/06/2020 until revoked or cancelled earlier.

Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government, Treasury.

Withholding Tax				
Description	Code			Rate
Telephone Bill u/s 236(1)(a)	64150001	0.00	0.00	0.00
Cellphone Bill u/s 236(1)(a)	64150002	0.00	0.00	0.00
Prepaid Telephone Card u/s 236(1)(b)	64150003	0.00	0.00	0.00
Phone Unit u/s 236(1)(c)	64150004	0.00	0.00	0.00

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

- Order Us 2(36).pdf
- WHT ; Jan 19-Jun 19.pdf
- Submitted Return TY 2019.pdf
- Approval section 58(3).pdf
- ICAP Annual Report 2019 Financial Statements.pdf
- Exemption Certificate; 236.pdf

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**asma aftab**  
**commissioner**  
**inland revenue, zone-i**  
**rto (corporate) karachi, tax house sharah e kamal ata turk karachi**

CC

1	Akn Messaging Technologies (Pvt	Pakistan
2	Dg Finance Hec, Islamabad	Pakistan
3	1293561 LAKSON BUSINESS SOLUTIONS LIMITED	LAKSON SQUARE BUILDING NO-2 SARWAR SHAHEED ROAD ,KARAC
4	2046004 TELENOR PAKISTAN (PRIVATE) LIMITED	345 Telenor Headquarters, Plot No. 5 River View Avenue, Block B, Gulberg Greens, Islamabad Islamabad Rural
5	2086604 WATEEN SOLUTIONS (PRIVATE) LIMITED	Main Walton Road, Opposite Bab-e- Pakistan, Walton Cantt, Lahore Cantonment
6	2091318 WI-TRIBE PAKISTAN LIMITED	Plot # 94-A, Street # 7, I-10/3
7	2397565 WATEEN TELECOM LIMITED	Main Walton Road, Opposite Bab-e- Pakistan, Walton Cantt, Lahore Cantonment
8	0711579 CMPAK LIMITED	PLOT NO. 47 NATIONAL PARK ROA KURI ROAD CHAK SHAHZAD
9	Comsats Internet Services	Pakistan
10	Dialog	Pakistan
11	2071329 WARID TELECOM (PRIVATE) LIMITED	65-W EXECUTIVE HEIGHTS FAZAL HAQ ROAD
12	9011007 HIGHER EDUCATION COMMISSION	HEC, SECTOR, H-9, Islamabad Islamabad Urban
13	0660563 CYBER INTERNET SERVICES (PRIVATE) LIMITED	LAKSON SQUARE BUILDING NO 2 SARWAR SHAHEED ROAD KA
14	0801599 PAKISTAN TELECOMMUNICATION COMPANY LIMITED	PTCL, HEAD QUARTER, ZERO POIN G-8/4, Islamabad Islamabad Urban
15	0802694 PAKISTAN MOBILE COMMUNICATIONS LIMITED	1-A, IBC BUILDING F-8 MARKAZ MOBILINK HOUSE
16	2782314 WARID TELECOM INTERNATIONAL LLC	301 Dhabhi Tower, Hamadan Mohamm Street UAE

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17	2214530	M3 TECHNOLOGIES PAKISTAN (PRIVATE) LIMITED	OFFICE NO. 614, 6TH FLOOR, CONTINENTAL TRADE CENTRE, BLOCK-8, CLIFTON, KARACHI, Kara South
18		Ufone	Pakistan
19	5304725	WI-TRIBE PAKISTAN LDI (PRIVATE) LIMITED	14-N, SECTOR, F-8 MARKAZ, Islama Islamabad Urban
20	1205953	MULTINET PAKISTAN (PRIVATE) LIMITED	1D-203, Sector 30, Korangi Industrial Area, karachi, Korangi Korangi Town
21	1218153	NATIONAL TELECOM. CORPORATION	NTC HEADQUARTERS F-5/1 ISLAMABAD
22	2254821	TRANS WORLD ASSOCIATES (PVT.) LIMITED	Aptama House, Tehkal Payan, Jamru Road, Peshawar Peshawar
23	4014570	Ilsa Solutions	Pakistan
24		Jazz Mobilink	Pakistan
25	1955819	LINK DIRECT INTERNATIONAL (PRIVATE) LIMITED	3RD FLOOR RAZIA SHARIF PLAZA S WEST
26	1161581	PAK TELECOM MOBILE LIMITED	UFONE TOWERS-55C JINNAH AVENUE, BLOCK J, BLUE AREA
27	1215469	LINKDOTNET TELECOM LIMITED	DHQ-3, Kohistan Road, F-8 Markaz, Islamabad Islamabad Urban
28	1268238	WORLDCALL TELECOM LIMITED	Plot No. 1566-124, Main Walton Road Lahore, Lahore Cantonement
29	2161818	NAYA TEL (PRIVATE) LIMITED	73 E, GD ARCADE FAZAL UL HAQ ROAD, BLUE AREA, Islamabad
30	0712372	TELECARD LIMITED	3RD FLOOR WORLD TRADE CENT 75 EAST BLUE AREA FAZL UL HAQ ROAD ISLAMABAD
31	9999999	ANY OTHER TELECOM COMPANY	Pakistan