



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

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:	2026
Contact No.:	00923472534326	Period:	01-Jul-2025 - 30-Jun-2026
	 100000250074602	Medium:	Online
		Due Date:	05-Sep-2025
		Valid Upto:	30-Jun-2026
		Document Date:	05-Sep-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)	Approval section 58(3) (1).pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Financial statements ICAP TY 2024.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Order DT 13-08-2024 - 235.pdf

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Attachments

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	PCP Certificate.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Submitted Income Tax Return TY 2024.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Quarterly Withholding Statement from 01-Jan-2025 - 31-Mar-2025.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Quarterly Withholding Statement from 01-Jul-2024 - 30-Sep-2024.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Quarterly Withholding Statement from 01-Oct-2024 - 31-Dec-2024.pdf
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)	Order DT 13-08-2024 - 2(36)(c).pdf

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

CC

1	2254821	TRANS WORLD ASSOCIATES (PVT.) LIMITED	2nd & 3rd Floor, Retalia Building 24, G Markaz, Islamabad
2	1205953	MULTINET PAKISTAN (PRIVATE) LIMITED	ID 27, SECTOR-30, S.I.T.E KORANG Korangi Korangi Town
3	2782314	WARID TELECOM INTERNATIONAL LLC	301 Dhabi Tower, Hamadan Mohamm Street UAE
4	1955819	LINK DIRECT INTERNATIONAL (PRIVATE) LIMITED	3RD FLOOR RAZIA SHARIF PLAZA S WEST
5		Comsats Internet Services	Pakistan
6	9011007	HIGHER EDUCATION COMMISSION	HEC, SECTOR, H-9, Islamabad Islamabad Urban
7	1161581	PAK TELECOM MOBILE LIMITED	UFONE TOWERS-55C JINNAH AVENUE, BLOCK J, BLUE AREA

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8	0801599	PAKISTAN TELECOMMUNICATION COMPANY LIMITED	PTCL Head Office, Room # 17, Ground Floor (Margalla Side), Ufone Tower, Plot 55-C, Main Jinnah Avenue, Sector F-7/1, Blue Area, Islamabad
9	2091318	WI-TRIBE PAKISTAN LIMITED	14-N, Street 10, Ayub Market, Sector F-7/1, Islamabad
10	9999999	ANY OTHER TELECOM COMPANY	Pakistan
11		Dg Finance Hec, Islamabad	Pakistan
12		Ilsa Solutions	Pakistan
13	3155596	FIBER LINK (PRIVATE) LIMITED	SUITE NO. 611 PARK AVENUE SHAHRAH-E-FAISAL BLOCK-VI P.E.C.H.S
14	2161818	NAYA TEL (PRIVATE) LIMITED	73 E, GD Arcade, Fazal Ul Haq Road, Blue Area, Islamabad
15	2071329	WARID TELECOM (PRIVATE) LIMITED	Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad
16	1293561	LAKSON BUSINESS SOLUTIONS LIMITED	LAKSON SQUARE BUILDING NO-2 SARWAR SHAHEED ROAD ,KARACHI
17	1218153	NATIONAL TELECOM. CORPORATION	NTC HEADQUARTERS F-5/1 ISLAMABAD
18	7321668	TILISM TECHNOLOGIES (PVT.) LIMITED	BUSSINESS EXECUTIVE CENTRE, F-7/1 BLOCK 8 CLIFTON, KARACHI, Karachi South Saddar Town
19	0802694	PAKISTAN MOBILE COMMUNICATIONS LIMITED	Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad
20	2086604	WATEEN SOLUTIONS (PRIVATE) LIMITED	4TH FLOOR NEW AURIGA COMPLEX MAIN BOULEVARD GULBERG
21	2091316	REDTONE TELECOMMUNICATIONS PAKISTAN (PVT.) LIMITED	52W, 3rd Floor Waheed Plaza Blue Area Islamabad, Islamabad
22	0660563	CYBER INTERNET SERVICES (PRIVATE) LIMITED	Plot#221, A Lalazar market phase-2, mouza Thokar Naiz baig, Lahore
23		Jazz Mobilink	Pakistan
24	7972196	REDTONE DIGITAL SERVICES (PRIVATE) LIMITED	BANGLOW NO D-23, BLOCK 2 KDA SCHEME # 5, CLIFTON KARACHI, Karachi South Saddar Town
25	0711579	CMPAK LIMITED	Plot NO. 47, CMPAK Complex, Kuri ro National park area,, Chak Shehzad,

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25	0711579	CMPAK LIMITED	Islamabad
26	1268238	WORLDCALL TELECOM LIMITED	Plot No.112-113, Block-S, Quaid e Azam Industrial Area, Kot lakhpat, Lahore
27		Ufone	Pakistan
28	2214530	M3 TECHNOLOGIES PAKISTAN (PRIVATE) LIMITED	OFFICE NO. 614, 6TH FLOOR, CONTINENTAL TRADE CENTRE, BLOCK-8, CLIFTON, KARACHI, Kara South
29	2397565	WATEEN TELECOM LIMITED	Main Walton Road, Opposite Bab-e- Pakistan, Walton Cantt, Lahore Cantonment
30	2046004	TELENOR PAKISTAN (PRIVATE) LIMITED	
31	5304725	ORIENT EXPRESS LDI (PRIVATE) LIMITED	14-N, SECTOR, F-8 MARKAZ, Islama Islamabad Urban
32	0712372	TELECARD LIMITED	FLOOR 7 TH, WORLD TRAVEL CEN KHAYABAN e ROOMI 10 ST., CLIFTON Karachi South
33	1215469	LINKDOTNET TELECOM LIMITED	DHQ-3, Kohistan Road, F-8 Markaz, Islamabad Islamabad Urban
34		Akn Messaging Technologies (PRIVATE) LIMITED	Pakistan