



159(1) / 235 (Order to grant / refuse reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)

Name:	M/S INSTITUTE OF COST AND MANAGEMENT ACCOUNTANTS OF PAKISTAN	Registration No.:	1513591
Address:	ST-18C, Block 6, Gulshan-e-Iqbal, Karachi East Gulshan Town	Tax Year:	2026
Contact No.:	00923463210612	Period:	01-Jul-2025 - 30-Jun-2026
	 100000246610843	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 235 of the Income Tax Ordinance 2001 be deducted/collected on account supply of electricity 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
Electricity Bill of Commercial Consumer u/s 235	64140001	0		0
Electricity Bill of Industrial Consumer u/s 235	64140002	0		0

Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

Evidence with 159(1) / 235 (Application for reduced rate of withholding on Electricity Bill of Commercial / Industrial Consumer)

Order1513591 (10)-235.pdf

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

CC

1	3011207	MULTAN ELECTRIC POWER COMPANY LIMITED	MEPCO,, MEPCO Complex,, Khanew Road,, Multan Cantt. Shah Rukn E Ala Town
2	1543137	K-ELECTRIC LIMITED	PLOT NO.39-B, K-E HOUSE, SUNSE BOULEVARD, DHA PHASE-II, Karach South Saddar Town
3	3801689	SUKKUR ELECTRIC POWER COMPANY LIMITED	OFFICE ADDRESS, CHIEF EXECUT OFFICER SEPCO, Sukkur Sukkur
4	2748840	ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED	IESCO HEAD OFFICE, STREET NO. SECTOR G-7/4, Islamabad
5	3016682	M/S HYDERABAD ELECTRIC SUPPLY COMPANY LIMITED	WAPDA OFFICES COMPLE WAPDA OFFICES COMPLEX, HUSSAINABAD HYDERABAD
6	3970701	GEPCO EMPLOYEES HOUSING FOUNDATION	565, A, MODEL TOWN, Gujranwala
7	3048930	FAISALABAD ELECTRIC SUPPLY COMPANY	FINANCE DIRECTOR OFFICE ABDULLAHPUR CANAL ROAD
8	3557321	TRIBAL AREAS ELECTRCITY SUPPLY COMPANY LIMITED	210,212, wapda house, Shami road, Peshawar Peshawar
9	3041094	LAHORE ELECTRIC SUPPLY COMPANY LIMITED	22-A QUEENS ROAD
10	3044052	QUETTA ELECTRIC SUPPLY COMPANY LIMITED	Finance directorate, QESCO Head Quarter, Zarghoon Road, Quetta Zarghoon Town
11	2228080	PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED	WAPDA HOUSE, SHAMI ROAD, PESHAWAR, Peshawar Peshawar