

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 :** 2025**Period :** 01-Jul-2024 - 30-Jun-2025**Contact No:** 00923028479888**Medium :** Online**Due Date :** 08-Aug-2024**Valid Upto :** 30-Jun-2025

100000203119950

Document Date 08-Aug-2024

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 30.06.2025 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)

order-2-36-30-06-2024.pdf

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

Order US 235.pdf

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**Address:** ST-18C, Block 6, Gulshan-e-Iqbal, Karachi East
Gulshan Town**Contact No:** 00923028479888**Registration No** 1513591**Tax Year :** 2025**Period :** 01-Jul-2024 - 30-Jun-2025**Medium :** Online**Due Date :** 08-Aug-2024**Valid Upto :** 30-Jun-2025**Document Date** 08-Aug-2024**Rizwan Memon**

Commissioner

Inland Revenue, ZONE-II

CTO KARACHI, TAX HOUSE SHARAH E KAMAL ATA TURK
KARACHICC

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