

159(1) / 153 (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)

Name: BALUCHISTAN WHEELS LIMITED
Address: NO.3 DR.ZIAUDDIN AHM, STATE LIFE BUILDING, 1ST FLOOR, Karachi South

Contact No: 00923312218503



Registration No 0709848

Tax Year : 2024

Period : 01-Jan-2024 - 30-Jun-2024

Medium : Online

Due Date : 28-Dec-2023

Valid Upto : 30-Jun-2024

Document Date 29-Dec-2023

In exercise of powers conferred u/s 153(4) of the Income Tax Ordinance, 2001 read with clause (xvii) of SRO No. 586(1)/91 dated 30.06.1991, the taxpayer is allowed to make supply of own manufactured goods without deduction of tax under clause (a) of sub-section (1) of Section 153 of the Income Tax Ordinance, 2001.

Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government Treasury. This exemption is valid for the period mentioned above only, unless cancelled or revoked earlier.

Withholding Tax				
Description	Code			Rate
Payment for Goods u/s 153(1)(a) @1%	64060002	0	0	100
Payment for Goods u/s 153(1)(a) @4%	64060008	0	0	100
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	0	0	0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	0	0	100
Payment for Specified Services u/s 153(1)(b) (ATL @ 4% / Non-ATL @ 8%)	64060158	0	0	100
Payment for Services u/s 153(1)(b) (ATL @ 9% / Non-ATL @ 18%) for companies	64060168	0	0	100
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265	0	0	100

Attributes

Attribute	Value
Decision	Granted / Accepted

Attachments

Evidence with 159(1) / 153 (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC

202312191654.pdf

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EXEMPTION)

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Qazi Hifzur Rehman
Commissioner
Inland Revenue, ZONE-III
LTO
KARACHI

This is a generic exemption order, and it does not require any party additions; this order is applicable to all withholding agents.