

**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 :** 2025

**Period :** 01-Jul-2024 - 31-Dec-2024

**Medium :** Online

**Due Date :** 26-Jun-2024

**Valid Upto :** 31-Dec-2024

**Document Date** 26-Jun-2024

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) (ATL @ 1.5% / Non-ATL @ 3%)	64060053	0		3
Payment for Goods u/s 153(1)(a) @1%	64060002	0		1
Payment for Goods u/s 153(1)(a) @4%	64060008	0		4
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060003	0		3
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	0		0
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies	64060060	0		10
Payment for Specified Services u/s 153(1)(b) (ATL @ 4% / Non-ATL @ 8%)	64060158	0		8
Payment for Services u/s 153(1)(b) (ATL @ 9% / Non-ATL @ 18%) for companies	64060168	0		18
Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%)	64060265	0		15

**Attributes**

Attribute	Value
Decision	Granted / Accepted

**Attachments**

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

Exemption application.pdf

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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.*