

**153(4) (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)**

**Name:** BALUCHISTAN WHEELS LIMITED **Registration No.:** 0709848  
**Address:** NO.3 DR.ZIAUDDIN AHM, STATE LIFE **Tax Year:** 2026  
 BUILDING, 1ST FLOOR, Karachi South **Period:** 01-Jan-2026 - 30-Jun-2026  
**Contact No.:** 00923312218503 **Medium:** Online  
  
 100000267036773 **Due Date:** 31-Dec-2025  
**Valid Upto:** 30-Jun-2026 **Document Date:** 31-Dec-2025  
**Registration Status:** Company

In exercise of the powers conferred under Section 153(4) of the Income Tax Ordinance, 2001, the taxpayer being a public limited company is allowed to make supply of own manufactured goods without deduction of tax under section 153(1)(a) of the Ordinance.

Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the government treasury.

This certificate is valid up to 30.06.2026, unless revoked or cancelled earlier.

**Withholding Tax**

Description	Code			Reduced Rate
Payment for Goods u/s 153(1)(a) @3%	64060006	3		3
Payment for Goods u/s 153(1)(a) @4%	64060008	4		4
Payment for Services u/s 153(1)(b) @8%	64060166	8		8
Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%)	64060003	1.5		1.5
Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)	64060010	5		0

**Attributes**

Attribute	Value
Decision	Granted / Accepted
Statutory Exemption	No
Public Limited Company	Yes

**Attachments**

Evidence with 153(4) (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION) [Exemption letter 2nd Half.pdf](#)

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**Tariq Hussain Sheikh**  
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.*