

**159(1) / 236 (Order to grant / refuse reduced rate of withholding on Phone Bill)****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 :** 1513591**Tax Year :** 2022**Period :** 01-Jul-2021 - 30-Jun-2022**Medium :** Online**Due Date :** 29-Dec-2021**Valid Upto :** 30-Jun-2022**Document Date** 29-Dec-2021

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 236 of the Income Tax Ordinance 2001 be deducted/collected in respect of above mentioned NPO as defined in section 2(36) 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 30/06/2022 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.

| <b>Withholding Tax</b>               |             |   |   |             |
|--------------------------------------|-------------|---|---|-------------|
| <b>Description</b>                   | <b>Code</b> |   |   | <b>Rate</b> |
| Telephone Bill u/s 236(1)(a)         | 64150001    | 0 | 0 | 0           |
| Cellphone Bill u/s 236(1)(a)         | 64150002    | 0 | 0 | 0           |
| Prepaid Telephone Card u/s 236(1)(b) | 64150003    | 0 | 0 | 0           |
| Phone Unit u/s 236(1)(c)             | 64150004    | 0 | 0 | 0           |

**Attributes**

| <b>Attribute</b> | <b>Value</b>       |
|------------------|--------------------|
| Decision         | Granted / Accepted |

**Attachments**

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)  
Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)

Order 2(36) Ty 2021.pdf

Order 236 Ty 2021.pdf

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**Name:** M/S INSTITUTE OF COST AND

**Address:** MANAGEMENT ACCOUNTANTS OF  
11-A, Block 6, Gulshan-e-Abad, Karachi East  
Pakistan  
E. S. Saddar Town

**Contact No:** 00923028479888



**Javed Iqbal**

Commissioner (Enforcement)  
Inland Revenue, -I  
CTO  
KARACHI

CC

|    |         |  |  |
|----|---------|--|--|
| 1  | 1205953 | MULTINET PAKISTAN (PRIVATE) LIMITED          | 1D-203, Sector 30, Korangi Industrial Area, Karachi, Korangi Korangi Town                              |
|    |         | EBOUND SERVICES                              | 30-C, LANE 12,, NISHAT COMMERCIAL PHASE VI,, DEFENCE HOUSING AUTHORITY, Karachi South Saddar Town      |
| 2  | 4233984 |  |  |
|    |         | SECUREBEANS                                  | Office no. 103,, Block A, 1st Floor,, Seabreeze Plaza, Shahrah e Faisal, Karachi South Saddar Town     |
| 3  | 4378825 |  |  |
|    |         | VALUE FIRST MESSAGING (PRIVATE) LIMITED      | F-11, 4th Gizri Street, Phase-IV, D.H.A. Karachi South Saddar Town                                     |
| 4  | 2753218 |  |  |
|    |         | A2Z CREATORZ (PRIVATE) LIMITED               | BUILDING NO 64 C 2ND FLOOR, 21st COMMERCIAL STREET PHASE II, E. DHA KARACHI, Karachi South Saddar Town |
| 5  | 8927836 |  |  |
|    |         | FIBER LINK (PRIVATE) LIMITED                 | SUITE NO. 611 PARK AVENUE SHAHRAH-E-FAISAL BLOCK-VI P.E. S   |
| 6  | 3155596 |  |  |
|    |         | PAKISTAN MOBILE COMMUNICATIONS LIMITED       | Jazz Digital Head Office,, 1-A IBC-1 building,, F-8 markaz,, Islamabad                                 |
| 7  | 0802694 |  |  |
|    |         | LINKDOTNET TELECOM LIMITED                   | DHQ-3, Kohistan Road, F-8 Markaz, Islamabad Islamabad Urban  |
| 8  | 1215469 |  |  |
|    |         | WEB SOFT                                     | 309 MARINE POINT D/C/I BLOCK 9 KEHKASHAN CLIFTON   |
| 9  | 1244231 |  |  |
|    |         | NAYA TEL (PRIVATE) LIMITED                   | 73 E, GD ARCADE FAZAL UL HAQ ROAD, BLUE AREA, Islamabad  |
| 10 | 2161818 |  |  |
|    |         | NATIONAL TELECOMMUNICATION CORPORATION (NTC) |  |
| 11 | 9012002 |  |  |
|    |         | FARIYA NETWORKS (PRIVATE) LIMITED            | PLOT NO: SB-25, SHAHES CENTER 13/C, UNIVERCITY ROAD, GULSHAN   |
| 12 | 2888857 |  |  |

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**Contact No:** 00923028479888



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FARIYA NETWORKS (PRIVATE) LIMITED

IQBAL, Karachi East Gulshan Town