

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

Name: RUBINA NOMAN

Address: H.NO.D-72 GULSHAN IQBAL BLOCK-8 EAST

Contact No: 00923018203006



100000105746926

Registration 4220197250786

Tax Year : 2022

Period : 01-Jul-2021 - 31-Dec-2021

Medium : Online

Due Date : 27-Sep-2021

Valid Upto : 31-Dec-2021

Document 27-Sep-2021

That the taxpayer is in the name of "M/s. Universal Auto Engineering" is Importer and Distributor of Auto Parts and Commercial Vehicles and is registered under sales Act 1990 vide registration No. 1120999980346 and tax is duly collected by Custom Authority, therefore, taxpayer's supplies are exempt under clause 43C of Part IV of the second schedule. This exemption certificate is issued to facilitate taxpayer in the light of Honorable sindh High Court Judgment reported as 2016 SLD 715 EQUIV. Citation:" 2016 PTD 1204, otherwise taxpayer was not required to produce exemption certificate. This exemption is valid for period upto 30.06.2022 unless canceled earlier.

The taxpayer is allowed to make supply of goods without tax deduction under 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 earlier.

Withholding Tax				
Description	Code			Rate
Payment for Goods u/s 153(1)(a) @4.5%	64060009	0	0	0
Advance tax on persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905	0	0	0

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)

Clause 47A.pdf

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Kazi Afzal

Commissioner

Inland Revenue, Zone-III

TAX HOUSE SHARAH E KAMAL ATA TURK

KARACHI

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