

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

Name: PAK SUZUKI MOTOR COMPANY LIMITED

Address: DSU-13, Pakistan Steel Industrial Estate, Bin Qasim, Karachi East

Contact No: 00923332405148



Registration No 0712837

Tax Year : 2025

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

Medium : Online

Due Date : 28-Sep-2024

Valid Upto : 31-Dec-2024

Document Date 28-Sep-2024

In exercise of powers conferred sub-section (4) of section 153 of the Income Tax Ordinance, 2001 (hereinafter referred to as 'the Ordinance'), since the taxpayer has its discharged advance tax liability in terms of Proviso to sub-section (4) of section 153 of the Ordinance; hence, the taxpayer is allowed to make supply of own manufactured goods at reduced rate of 1% under clause (a) of subsection (1) of section 153 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 for the period till 31.12.2024, unless cancelled or revoked earlier. For the validation period beyond 31.12.2024, the taxpayer shall have to obtain a new certificate.

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

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)

03. Application for Exemption u.s 153 TY 2025.pdf

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100000210426879

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withholding on Supplies / Services / Contracts) (FOR GENERIC
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Tax paid TY-2025.pdf

Girdhari Mal Maghwar

Commissioner
Inland Revenue, ZONE-II
LTO
KARACHI

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