

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, Bln Qasim, Karachi East

Contact No: 00923332405148



100000164139256

Registration No 0712837

Tax Year : 2024

Period : 01-Jul-2023 - 31-Dec-2023

Medium : Online

Due Date : 17-Oct-2023

Valid Upto : 31-Dec-2023

Document Date 17-Oct-2023

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 subsection (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 till 31.12.2023, unless cancelled or revoked earlier. For the validation period beyond 31.12.2023, the taxpayer shall have to obtain a new certificate.

| Withholding Tax | | | | |
|---|----------|---|---|------|
| Description | Code | | | Rate |
| Payment for Goods u/s 153(1)(a) @1% | 64060002 | 0 | 0 | 100 |
| Payment for Goods u/s 153(1)(a) @4% | 64060008 | 0 | 0 | 0 |
| Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) | 64060010 | 0 | 0 | 100 |
| Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%) for companies | 64060060 | 0 | 0 | 0 |
| Payment for Specified Services u/s 153(1)(b) (ATL @ 4% / Non-ATL @ 8%) | 64060158 | 0 | 0 | 100 |
| Payment for Services u/s 153(1)(b) (ATL @ 9% / Non-ATL @ 18%) for companies | 64060168 | 0 | 0 | 100 |
| Receipts from Contracts u/s 153(1)(c) (ATL @ 7.5% / Non-ATL @ 15%) | 64060265 | 0 | 0 | 100 |

Attributes

| Attribute | Value |
|-----------|--------------------|
| Decision | Granted / Accepted |

Attachments

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

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Attachments

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

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

01. Application for Exemption u.s 153 TY 2024.pdf

02. Working for Tax Exemption - for FBR.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.