

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

**Name:** PAK SUZUKI MOTOR COMPANY LIMITED

**Registration No** 0712837

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

**Tax Year :** 2023

**Period :** 01-Jul-2022 - 31-Dec-2022

**Contact No:** 00923332405148

**Medium :** Online

**Due Date :** 31-Oct-2022

**Valid Upto :** 31-Dec-2022

**Document Date** 31-Oct-2022



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1. This order is being issued in line with the direction of the Learned Chief Commissioner Inland Revenue, Large Taxpayer's Office, Karachi vide order bearing iris barcode 100000134080504 dated 20.10.2022 whereby earlier order vide barcode 100000133030103 dated 07.10.2022 issued to reject application for exemption certificate under section 159(1)/153, has been remanded back to this office for fresh adjudication with directions to review the case again and decide the admissibility of the exemption on merits and as per law, in the light of his findings that nothing could be more definitive than the declarations filed by the taxpayer itself, but I am afraid there is no sanction for the estimation of the advance tax liability and consequently rejection of the taxpayer's estimate for advance tax liability.

2. Consequently, taxpayer's application has been considered in view of the facts of the case, the provisions of the Ordinance and in line with the direction of the Learned Chief Commissioner Inland Revenue, Large Taxpayer's Office vide order bearing iris barcode 100000134080504 dated 20.10.2022 passed under section 122B(2) of the Ordinance and estimate filed by the taxpayer in terms of section 147 (6) of the Income tax ordinance, 2001 and it is found that advance tax liability of taxpayer stands discharged after taking into account deductions under various sections.

3. In view of foregoing since applicant taxpayer has discharged its due advance tax liability therefore the taxpayer is eligible for grant of exemption certificate under section 153(1)(a) of the Income Tax Ordinance, 2001.

4. In view of above and 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 sub-section (1) of Section 153 of the Income Tax Ordinance, 2001.

5. 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 or revoked earlier.

Withholding Tax				
Description	Code			Rate
Payment for Goods u/s 153(1)(a) @1%	64060002	0	0	1
Payment for Specified Services u/s 153(1)(b) @ 3%	64060156	0	0	3

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<b>Withholding Tax</b>				
<b>Description</b>	<b>Code</b>			<b>Rate</b>
Receipts from Contracts u/s 153(1)(c) @6.5%	64060263	0	0	6.5
Payment for Goods u/s 153(1)(a) @4%	64060008	0	0	0
Payment for Services u/s 153(1)(b) @8%	64060166	0	0	8
Advance tax on persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905	0	0	1

**Attributes**

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

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

Exemption Application.pdf

**Shakeel Ahmad**

Commissioner (Enforcement)

Inland Revenue, -I

LTO KARACHI, PRC TOWERS 32-A LALAZAR MT KHAN ROAD  
KARACHI

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