

**153(4) (Order to grant / refuse reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION)**

**Name:** JOHAN (PRIVATE) LIMITED.  
**Address:** F-17/A, HUB RIVER ROAD, SITE, KARACHI.,  
Karachi West Site Town  
**Contact No:** 00923212239770



**Registration No** 0814904  
**Tax Year :** 2025  
**Period :** 01-Jul-2024 - 31-Dec-2024  
**Medium :** Online  
**Due Date :** 26-Aug-2024  
**Valid Upto :** 31-Dec-2024  
**Document Date** 26-Aug-2024

In exercise of powers conferred upon me under sub-section (4) of section 153/159 of the Income Tax Ordinance, 2001, the taxpayer is allowed to make a supply of goods manufactured in its own unit at reduced rate under clause (a) of sub-section (1) of Section 153 of the Income Tax Ordinance, 2001, as the tax deductible u/s 153(1)(a) is adjustable in case of taxpayer company being a manufacturer.

Tax already deducted before the issuance of this certificate is not refundable and shall be deposited in the Government Treasury.

This exemption certificate is valid upto 31-12-2024 only, unless cancelled/revoked.

| <b>Withholding Tax</b>                                      |             |   |  |             |
|---|-------------|---|--|-------------|
| <b>Description</b>  | <b>Code</b> |   |  | <b>Rate</b> |
| Payment for Goods u/s 153(1)(a) @3%                         | 64060006    | 0 |  | 3           |
| Payment for Goods u/s 153(1)(a) @4%                         | 64060008    | 0 |  | 4           |
| Payment for Services u/s 153(1)(b) @8%                      | 64060166    | 0 |  | 8           |
| Payment for Goods u/s 153(1)(a) (ATL @ 1.5% / Non-ATL @ 3%) | 64060003    | 0 |  | 1.5         |
| Payment for Goods u/s 153(1)(a) (ATL @ 5% / Non-ATL @ 10%)  | 64060010    | 0 |  | 1           |

**Attributes**

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

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**Rizwan Memon**

Commissioner

Inland Revenue, ZONE-II

CTO KARACHI, 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.*