

**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-Jan-2025 - 30-Jun-2025**Medium :** Online**Due Date :** 03-Jan-2025**Valid Upto :** 30-Jun-2025**Document Date :** 08-Jan-2025

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 30.06.2025 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	3		3
Payment for Goods u/s 153(1)(a) @4%	64060008	4		4
Payment for Services u/s 153(1)(b) @8%	64060166	8		8
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

**Attributes**

<b>Attribute</b>	<b>Value</b>
Decision	Granted / Accepted
Statutory Exemption	No

**Attachments**

Evidence with 153(4) (Application for reduced rate of withholding on Supplies / Services / Contracts) (FOR GENERIC EXEMPTION) 114(1) (Return of Income filed voluntarily for complete year)\_2024 (1).pdf

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**Registration No.** 0814904

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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.*