

159(1) / 236 (Order to grant / refuse reduced rate of withholding on Phone Bill)

Name:	WATER AND POWER DEVELOPMENT AUTHORITY	Registration No.:	9014201
Address:	701 WAPDA HOUSE, SHARAH E QUAID E AZAM, LAHORE, Lahore Data Gunj Bukhsh Town	Tax Year:	2027
Contact No.:	00923006907058	Period:	01-Jul-2026 - 30-Jun-2027
	 100000279381844	Medium:	Online
		Due Date:	23-Jun-2026
		Valid Upto:	30-Jun-2027
		Document Date:	23-Jun-2026
		Registration Status:	Company

The taxpayer is an Authority of Federal Government. The taxpayer has e-filed application for issuance of exemption certificate u/s 159 read with section 236 of the Income tax Ordinance, 2001. The taxpayer's income is exempt as per Serial No.V, clause (57)(4), Part-I of the Second Schedule to the Income Tax Ordinance, 2001

"The Pakistan Water and Power Development Authority established under the Pakistan Water and Power Development Authority Act, 1958 (W. P. Act XXXI of 1958).]"

Further, as per Honorable Lahore High Court's order dated 28.11.2017 in writ petition No.7280-16, the taxpayer is entitled to benefit of clause (11A, Part-IV of the Second Schedule. The relevant para of the court order is reproduced here under :

"In view of the above, these petitions are allowed and it is held that the petitioner WAPDA is entitled to the benefit of clause 11A as WAPDA is covered by the definition of government body and is, therefore, entitled to an exemption certificate in terms of the said clause."

In the light of above, the taxpayer is granted exemption certificate under section 236 read with section 153 of the Income Tax Ordinance, 2001 valid till 30-06-2027.

Withholding Tax				
Description	Code			Reduced Rate
Telephone Bill u/s 236(1)(a)	64150001	15		0
Cellphone Bill u/s 236(1)(a)	64150002	15		0
Prepaid Telephone Card u/s 236(1)(b)	64150003	15		0
Phone Unit u/s 236(1)(c)	64150004	15		0
Internet Bill u/s 236(1)(d) @15%	64150005	15		0
Prepaid Internet card u/s 236(1)(e) @15%	64150006	15		0

Attributes

Attribute	Value
Decision	Granted / Accepted

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Attachments

Evidence with 159(1) / 236 (Application for reduced rate of withholding on Phone Bill)

236 Telephone Bill.pdf

Amna Kamal
Commissioner
Inland Revenue, Zone IV
TAX HOUSE SYED MAUJ E DARYA ROAD
LAHORE

CC

1 3310064090445 ABDUL MAJEED

RAJA MARKET RAIL BAZAR ,
FAISALABAD