

GOVERNMENT OF PAKISTAN
OFFICE OF THE COMMISSIONER INLAND REVENUE
(ENFORCEMENT & COLLECTION DIVISION),
REGIONAL TAX OFFICE, ISLAMABAD
Plot # 210, St # 7, I-9/3, Ph: 051-9257162

No.CIR.E/Exem/26/2009/1111

24 December, 2009

Subject: EXEMPTION CERTIFICATE UNDER SECTION 153(1)(b) OF THE INCOME TAX ORDINANCE, 2001 - M/S NAYA TEL (PRIVATE) LIMITED.

Certified that M/s Naya Tel (Private) Limited, holder of National Tax Number 2161818, having its registered office at Islamabad is allowed exemption from deduction of tax at source u/s 153(1)(b) of the Income Tax Ordinance, 2001 in respect of payments to be received on account of services provided by it.

This certificate is being issued in pursuance of SRO.586(I)/91 dated 30.06.1991, Section 159 of the Income Tax Ordinance, 2001 and valid upto 30.06.2010. Tax already deducted/deductible before the issuance of certificate will not be refunded to the taxpayer but deposited in the treasury.


(SYED IJAZ HUSSAIN)
Commissioner

Copy to:

1. The Officer of Inland Revenue, Enforcement & Collection-VIII, RTO Islamabad.
2. The Officer of Inland Revenue, IP-II, RTO Islamabad.



~ SJ ~
(RAASHED KHAN GHAZI)
Staff Officer to
Commissioner

GOVERNMENT OF PAKISTAN
OFFICE OF THE COMMISSIONER INLAND REVENUE
(ENFORCEMENT & COLLECTION DIVISION),
REGIONAL TAX OFFICE, ISLAMABAD
PLOT # 210, ST # 7, I-9/3, Ph: 051-9257798

No.RTO/CIR-E/190/2010/195

15 January, 2010

To

The Principal Officer,
M/s Naya Tel (Private) Limited,
West Mezzanine floor,
G D Arcade, Blue Area,
Islamabad.

Subject: ISSUANCE OF TAX EXEMPTION CERTIFICATE U/S 159 FOR PROVISION OF SECTION 153(1) (a) OF THE INCOME TAX ORDINANCE, 2001.

Please refer to your letter No. ITL-1640-2009 dated 17.06.2009 on the subject.

I am directed to say that exemption certificate u/s 153(1)(a) of the Income Tax Ordinance, 2001 being commercial importer cannot be issued in view of Board's Circular No.05 of 2002 dated 11.04.2002 for the reason that it is the responsibility of the withholding agent to ensure that supplies received by him do not require deduction of tax u/s 153 of the Income Tax Ordinance, 2001. To ascertain the fact that the supplier is himself the importer, goods supplied are the same which were imported and on which tax u/s 148 of the Income Tax Ordinance, 2001 was paid as commercial importer, the withholding agent may require furnishing of import documents such as Bill of Entries, written undertaking etc. He has also to ensure that there is no addition to the value of goods supplied.



(RAASHED KHAN GHAZI)
Staff Officer to
Commissioner