



2(36)(c) (Order to grant / refuse / maintain / withdraw approval to Non-Profit Organization)

Name: BABAR ALI FOUNDATION Address: 308 UPPER MALL LAHORE

Contact No: 09203018449027



Registration No 3368593 Tax Year : 2023 Period : 01-Jul-2022 - 30-Jun-2023 Medium : Online Due Date : 03-Mar-2023

Document Date 03-Mar-2023

RENEWAL OF APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 –BABAR ALI FOUNDATION– NTN: 3368593

Babar Ali Foundation– NTN: 3368593 (hereinafter referred to as the applicant) applied for renewal of approval under Section 2(36) of the Income Tax Ordinance, 2001 (referred to as the Ordinance hereinafter) through Iris.

In order to evaluate the performance of the applicant in terms of clause (g) of sub-rule (2) of Rule 211 of the Income Tax Rules, 2002, a committee consisting of departmental officers was constituted. The Committee evaluated the performance with reference to governance, financial, management and programmed delivery of the applicant in accordance with documentary evidence as required under relevant Income Tax Rules.

The committee submitted its report vide letter bearing No. 236 dated 02-03-2023 and has proposed that the applicant qualifies for grant of renewal of approval as a Non-Profit Organization under section 2 (36) of the Ordinance.

I have given due consideration to the record and report submitted by the committee, and I am of the opinion that applicant duly complies with the requirements of the relevant Income Tax Rules and merits approval under section 2(36) of the Ordinance. Therefore, the applicant's request for grant of renewal of approval as a Non-Profit Organization is hereby approved subject to following conditions:

1. This approval is valid for a period of three tax years i.e. for Tax year 2023, 2024 and 2025 and shall expire on 30-06-2025 unless withdrawn earlier.

2. The applicant has to submit its performance evaluation report to be issued by the Pakistan Centre for Philanthropy (PCP) after expiry of the same on 25.11.2023. The applicant will submit the said certificate, otherwise the applicant will be issued show cause notice from this office.

 The Applicant shall apply afresh under the prescribed rules for re-evaluation of its status as a Non-Profit Organization in terms of Section 2(36) of the Ordinance at the end of the expiry period.
During the period mentioned at Serial No. 1, the NPO shall comply with all the relevant provisions and rules including Section 100C of the Ordinance and Chapter XVII of the Income Tax Rules, 2002. In case of violation of any legal provisions or relevant rules, the approval shall stand withdrawn ab-initio.

Ayesha Imran Butt Commissioner (Legal) Inland Revenue, CTO LAHORE, NABHA ROAD LAHORE

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