

## Federal Board of Revenue

Revenue Division - Government of Pakistan



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

Name: MISBAH MOMIN FOUNDATION

# ddrass: 103, FAZAL ROAD, ST. JOHN PARK, LAHORE,

Lahore Cantonement

Contact No: 00923008493498

100000123464764

Registration No 8065417

Tax Year: 2021

Period: 01-Jul-2020 - 30-Jun-2021

Medium: Online

Due Date: 19-Apr-2022

**Document Date 19-Apr-2022** 

APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 – MISBAH MOMIN FOUNDATION – NTN: 8065417

Misbah Mornin Foundation – NTN: 8065417 (hereinafter referred to as the applicant) applied for 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 the requirements of the relevant Income Tax Rules. The committee also examined the recommendations received from the Pakistan Center Philanthropy (PCP). The committee submitted its report vide letter bearing No. 134 dated 14.04.2022 and has proposed that the applicant qualifies for grant 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 approval as a Non-Profit Organization is hereby approved subject to following conditions:

- 1. This approval is valid from 07-02-2022 to 07-02-2025 and shall expire on 07-02-2025 unless withdrawn earlier;
- 2. 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.
- 3. 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.

Humaira Maryam Commission of (Legal) Inland Revenue, CTO LAHOFE, NABHA ROAD LAHORE