

Federal Board of Revenue

Revenue Division - Government of Pakistan



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

Name: SABRA, HAMIDA TRUST

Address: 1-A, DANEPUR ROAD G.O.R-1

Contact No.: 00923234046639

10000246439224

Registration No.: 3803565

Tax Year: 2026

Period: 01-Jul-2025 - 30-Jun-2026

Company

Medium: Online

Registration Status:

 Due Date:
 29-Jul-2025

 Valid Upto:
 30-Jun-2029

 Document Date:
 29-Jul-2025

RENEWAL OF APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 – SABRA, HAMIDA TRUST NTN 3803565

SABRA, HAMIDA TRUST NTN 3803565 (hereinafter referred to as the applicant) have applied for approval under Section 2(36) of the Income Tax Ordinance, 2001 through Iris vide dated 01.07.2025 for tax year 2026.

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 under the relevant provisions of the Income Tax Ordinance, 2001 and the Income Tax Rules, 2002 and submitted its report vide letter bearing No. Zone-I/343 dated 29.07.2025 and has proposed that the applicant may be granted 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 the applicant duly complies with the requirements of the relevant Income Tax Rules and merits approval under section 2(36) of the Ordinance. Therefore, the applicants request for granted of renewal of approval as a Non-Profit Organization is hereby approved subject to following conditions:

- The IRIS system is showing the validity of this approval order up to 30-06-2029 by default which is a technical issue that needs to be resolved and therefore it has no effect on this order. Moreover
- 1. This approval is categorically valid for a period of three Tax years i.e. for Tax year 2026, 2027 & 2028 shall expire on 30-06-2028 unless withdrawn earlier.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 Income Tax Ordinance, 2001 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.

Rabia Shah

Commissioner Inland Revenue, Zone-I CTO LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD LAHORE

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