

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

**Name:** PAKISTAN CHILDREN'S HEART FOUNDATION  
**Address:** 565-A FAISAL TOWN

**Registration No** 4037799  
**Tax Year :** 2018  
**Period :** 01-Jul-2017 - 30-Jun-2018  
**Medium :** Online  
**Due Date :** 17-Oct-2017  
**Document Date** 17-Oct-2017



**ORDER**

**SUBJECT:** ORDER TO GRANT OF APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 – M/S PAKISTAN CHILDREN'S HEART FOUNDATION, LAHORE – NTN 4037799-7 -

M/S Pakistan Children's Heart Foundation, Lahore bearing NTN 4037799-7 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) vide letter received dated 18.08.2017.

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 submitted its report vide letter bearing No.87 dated: 09.10.2017 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 Performance Evaluation Committee and I am of the opinion that M/S Pakistan Children's Heart Foundation, Lahore duly complies with the requirements of the relevant income tax rules and merits approval under Section 2(36) of the Income Tax Ordinance, 2001. 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is valid for a period of three tax years i.e. , for Tax Years 2018, 2019 and 2020 and shall expire on 30-06-2020 unless withdrawn earlier;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 i.e., 30-06-2020;
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, i.e., with effect from Tax Year 2018.

(ISHTIAQ AHMED KHAN)  
Commissioner Inland Revenue  
Zone-V, Corporate RTO, Lahore.

Copy to:

The Chief Commissioner, Corporate RTO, Lahore for information and record.

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**Ishtiaq Ahmed Khan, Commissioner**  
**Zone-V, Inland Revenue**  
**RTO (CORPORATE) LAHORE, TAX HOUSE SYED MAUJ E DARYA ROAD LAHORE**