

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

Name:	LAHORE MENTAL HEALTH ASSOCIATION	Registration No.:	2397562
Address:	FOUNTAIN HOUSE 37 LOWER MALL FOUNTAIN HOUSE 37 LOWER MALL LOWER MALL	Tax Year:	2026
Contact No.:	00923330429966	Period:	01-Jul-2025 - 30-Jun-2026
	 10000262386240	Medium:	Online
		Due Date:	20-Nov-2025
		Valid Upto:	30-Jun-2029
		Document Date:	20-Nov-2025
		Registration Status:	Company

RENEWAL OF APPROVAL UNDER SECTION 2(36) OF THE INCOME TAX ORDINANCE, 2001 READ WITH RULE 212 OF THE INCOME TAX RULES, 2002 –LAHORE MENTAL HEALTH ASSOCIATION NTN:2397562 LAHORE MENTAL HEALTH ASSOCIATION NTN:2397562 (hereinafter referred to as the applicant) have applied for renewal of approval under Section 2(36) of the Income Tax Ordinance, 2001 through Iris 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/411 dated 19.11.2025 and has proposed that the applicant may be granted 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 This approval is categorically valid tax years 2026, 2027, and 2028 and shall expire on 30-06-2028 unless withdrawn earlier.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. The unit officer is directed to conduct withholding tax audit under section 161 of the ITO,2001.
 4. 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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